Village of Algonquin
Village Board Meeting
October 21, 2025
7:30 PM
Ganek Municipal Center
2200 Harnish Drive, Algonquin

1. **Call to Order**
2. **Roll Call - Establish a Quorum**
3. **Pledge to Flag**
4. **Adopt Agenda**
5. **Proclamations**
   A. The Village of Algonquin Proclaims November 4-11, 2025 Operation Green Light for Veterans
6. **Audience Participation**
   (Persons wishing to address the Board, must register with the Village Clerk prior to call to order.)
7. **Consent Agenda/Approval:**
   All items listed under Consent Agenda are considered to be routine by the Village Board and may be approved and/or accepted by one motion with a voice vote.
   A. **APPROVE MEETING MINUTES:**
      (1) Village Board Meeting of October 7, 2025
      (2) Committee of the Whole Meeting October 14, 2025
   B. APPROVE THE VILLAGE MANAGER'S REPORT FOR SEPTEMBER 2025
8. **Omnibus Agenda/Approval:**
   The following Ordinances, Resolutions, or Agreements are considered to be routine in nature and may be approved by one motion with a roll call vote. (Following approval, the Village Clerk will number all Ordinances and Resolutions in order.)
   A. **PASS ORDINANCES:**
      (1) Pass an Ordinance Declaring Certain Leased Vehicles Surplus
      (2) Pass an Ordinance Declaring Certain Vehicles and Equipment Surplus
   B. **ADOPT RESOLUTIONS:**
      (1) Pass a Resolution Accepting and Approving an Agreement with Baxter & Woodman Natural Resources for the Engineering Design Services of the Woods Creek Headwater Restoration Project in the Amount of $85,600.00
      (2) Pass a Resolution Accepting and Approving an Agreement with Reinders, Inc. for the Purchase of a Toro Workman HDX in the Amount of $49,418.42
      (3) Pass a Resolution Accepting and Approving Change Order Number 1 for the Martam Construction Agreement for the Towne Park Reconstruction Project Increasing the by $75,296.96, the Final Contract Amount $4,355,908.11
      (4) Pass a Resolution Accepting and Approving an Agreement with Trotter & Associates, Inc. for the Design Engineering Services of the Woods Creek Force Main Replacement Project in the Amount of $188,410.00
9. **Discussion of Items Removed from the Consent and/or Omnibus Agenda**
10. **Approval of Bills for Payment and Payroll Expenses**
    A. List of Bills and Payroll Expense Dated October 21, 2025, in the Amount of $2,190,273.09.
11. **Committee of the Whole:**
    A. **COMMUNITY DEVELOPMENT**
    B. **GENERAL ADMINISTRATION**
    C. **PUBLIC WORKS & SAFETY**
12. **Village Clerk's Report**

A. Meeting Schedule

13. **Staff Communications/Reports, as Required**
14. **Correspondence**
15. **Old Business**
16. **Executive Session, if Required**
17. **New Business**

    A. **Presentation and Motion to Accept the following reports for the Fiscal Year Ended April 30, 2025:**

    - Comprehensive Annual Financial Report
    - Management Letter
    - Report on Supplementary Information and Report on Management's Assertion of Compliance with Public Act 85- 1142 (Downtown TIF District)
    - Report on Supplementary Information and Report on Management's Assertion of Compliance with Public Act 85- 1142 (NorthPoint TIF District)
    - Illinois Grant Accountability and Transparency Act – Consolidated Year End Financial Report

18. **Adjournment**

PROCLAMATION

OPERATION GREEN LIGHT FOR VETERANS 2025

WHEREAS, the residents of Village of Algonquin have great respect, admiration, and the utmost gratitude for all the men and women who have selflessly served our country and this community in the Armed Forces; and

WHEREAS, the contributions and sacrifices of those who served in the Armed Forces have been vital in maintaining the freedoms and way of life enjoyed by our citizens; and

WHEREAS, Village of Algonquin seeks to honor individuals who have made countless sacrifices for freedom by placing themselves in harm's way for the good of all; and

WHEREAS, veterans continue to serve our community in the American Legion, Veterans of Foreign Wars, religious groups, civil service, and by functioning as County Veterans Service Officers in 29 states to help fellow former service members access more than $52 billion in federal health, disability and compensation benefits each year; and

WHEREAS, approximately 200,000 service members transition to civilian communities annually; and an estimated 20 percent increase of service members will transition to civilian life in the near future; and

WHEREAS, studies indicate that 44-72 percent of service members experience high levels of stress during transition from military to civilian life; and

WHEREAS, active military service members transitioning from military service are at a high risk for suicide during their first year after military service; and

WHEREAS, the Village of Algonquin appreciates the sacrifices of our United States military personnel and believes specific recognition should be granted;

NOW, THEREFORE, BE IT RESOLVED, with designation as a Green Light for Veterans County, the Village of Algonquin hereby declares November 4-11, 2025, as a time to salute and honor the service and sacrifices of those transitioning from active service; and

BE IT FURTHER RESOLVED, that in observance of Operation Green Light, in the Village of Algonquin Green lights are shining at the entrance to the Ganek Municipal Center, 2200 Harnish Drive, Algonquin; and

BE IT FURTHER RESOLVED, that Village of Algonquin encourages its citizens in patriotic tradition to recognize the importance of honoring all those who made immeasurable sacrifices to preserve freedom by displaying green lights in a window of their place of business or residence from November 4-11, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Village of Algonquin to be affixed this 21st day of October, Two Thousand and Twenty-five A.D.

(seal)

_____
Village President Debby Sosine

Attest: _____
Village Clerk Fred Martin

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 7, 2025
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 Deputy Village Clerk, Michelle Weber, calling the roll.

Trustees Present: Maggie Auger, Jerry Glogowski, Brian Dianis, Laura Brehmer, Bob Smith, John Spella and Village President Debby Sosine
Staff in Attendance: Tim Schloneger, Village Manager; Nadim Badran, Public Works Director; Dennis Walker, Chief of Police; Ryan Markham, Deputy Police Chief; Patrick Knapp, Community Development Director; Michelle Weber, Deputy Village Clerk; and Attorney, Kelly Cahill.

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

ADOPT AGENDA: Moved by Smith, seconded by Glogowski to adopt tonight's agenda moving item 9A.(1) Pass an Ordinane Issuing a Special Use Permit Allowing for a Live Entertainment Facility at 113 S. Main St to Item 10. Disscussion of Items Removed from the Omnibus Agenda, and deleting item 17 Executive Session.
Voice vote; ayes carried

ADMINISTER OATH OF OFFICE TO POLICE OFFICER ERIC BENSON
Deputy Clerk Weber administered the Oath of Office to Police Officer Eric Benson

PRESENTATION: RESIDENTIAL WASTE AND RECYCLING
Josh Molnar, Groot Representative explained reasoning behind the industry moving away from a sticker based program, which included safety, efficiency, and contamination. He also presented various residential options for waste collection.
Following the presentation various questions were brought up regarding senior and low volume discounts, types of contamination, possible household hazardous waste event/collection, possible smaller recycle carts, and an all inclusive program without stickers for yard waste and large items outside the cart.
Following the discussion is was the concensus of the Committee for staff to negotiate with Groot to provide the Village with a low cost 3 tier cart program showing pricing for both an all inclusive collection and a program that includes a sticker option for yard waste.

AUDIENCE PARTICIPATION:
None

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) SSA #10 – Algonquin Meadows Hearing Held September 16, 2025
(2) Village Board Meeting of September 16, 2025
(3) Committee of the Whole Meeting Held September 16, 2025

Moved by Spella, seconded by Brehmer to approve the Consent Agenda.
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 Issuing a Special Use Permit allowing for Live Entertainment Facility at 113 South Main Street – **Removed from the Omnibus Agenda**
(2) Pass an Ordinance (**2025-O-35**) Amending the Village of Algonquin Annual Budget for Fiscal Year 2024-2025

B. ADOPT RESOLUTIONS:
(1) Pass a Resolution **(2025-R-103)** Accepting and Approving an Agreement withChicago Special Events Management for Festival Management Services in the amount of $17,500.00 Plus Other Event Related Services
(2) Pass a Resolution **(2025-R-104)** Accepting and Approving the Second Amendment to the Right-of-Way Agreement with MCIMetro for Access Tranmission Services
(3) Pass a Resolution **(2025-R-105)** Waiving the Bidding Requirements and Accepting and Approving an Agreement with Weaterguard Roofing for the Roof Replacement of Water Treatment Plant #3 in fthe Amount of $175,000.00

Moved by Brehmer second by Smith to approve the Omnibus Agenda
Roll call vote; voting aye – Trustees Glogowski, Dianis, Spella, Brehmer, Smith, Auger
Motion carried; 6-ayes, 0-nays

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

1. Pass an Ordinance Issuing a Special Use Permit allowing for Live Entertainment Facility at 113 South Main Street

Trustee Brehmer expressed concerns regarding the live performance hours, timing of the safety plan submission, notification to our Police Dept. of excessive crowds, sound proofing measures, and that according to our Code they will no be able to have fund raisers. She was also concerned that DJ was not mentioned as a live performer.

Mr. Knapp and Ms. Cahill explained, although her concerns are not noted in the Ordinance they are addressed in the Village's Municipal Code. However, DJ will be added to the Ordinance as a live performance and the Ordinance state Concerts and live performances shall conclude no later than 10:30 pm from Sunday through Thursday and 11:00 pm Friday and Saturdays, which shall stand.

Moved by Auger, seconded by Smith to Pass an Ordinance (**2025-O-34**) Issuing a Special Use Permit allowing for Live Entertainment Facility at 113 South Main Street
Roll call vote; voting aye – Trustees Glogowski, Auger, Spella, Brehmer, Smith, Dianis
Motion carried; 6-ayes, 0-nays

APPROVAL OF BILLS: Moved by Glogowski, seconded by Dianis, to approve the List of Bills and payroll expenses for payment in the amount of $3,870,194.79

FUND	DESCRIPTION	DISBURSEMENTS
01	GENERAL	718,689.04
02	CEMETERY	100.00
03	MFT	419,370.10
04	STREET IMPROVEMENT	436,162.43
05	SWIMMING POOL	5,468.70
06	PARK IMPROVEMENT	443,250.07
07	WATER & SEWER	765,714.08
12	WATER & SEWER IMPROVEMENT	263,124.36
26	NATURAL AREA & DRAINAGE IMPROV	16,050.00
28	BUILDING MAINT. SERVICE	31,122.87
29	VEHICLE MAINT. SERVICE	44,310.90
TOTAL ALL FUNDS		**3,143,362.55**

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

COMMITTEE OF THE WHOLE:

A. COMMUNITY DEVELOPMENT

(1) Approve a Public Event License for Bullseye Pub on October 17, 2025 Allowing Live Amplified Music

Moved by Dianis, seconded by Glogowski to Approve a Public Event License for Bullseye Pub on October 17, 2025 Allowing Live Amplified Music.
Roll call vote; voting aye – Trustees Glogowski, Dianis, Spella, Brehmer, Smith, Auger
Motion carried; 6-ayes, 0-nays

B. GENERAL ADMINISTRATION

None

C. PUBLIC WORKS & SAFETY

None

VILLAGE CLERK'S REPORT

Deputy Village Clerk Weber announced future meetings.

STAFF REPORTS:

ADMINISTRATION:

Mr. Schloneger:

Staff is continuing to get the word out about the Telehealth/Text a Physician Program. We are currently working on magnets to hand out during Trick-or-Treat.

COMMUNITY DEVELOPMENT:

Mr. Knapp:

1. Algonquin Commons was sold.
2. Burlington has opened.
3. 7 Brew is under construction.
4. Lazy Dog has wrapped up site work for this year, beginning Q1 of 2026 construction should commence.

POLICE DEPARTMENT:
Deputy Chief Markham:
No Report

PUBLIC WORKS:
Mr. Badran:
1. Brittnay Hills and Willoughby Farms Subdivision has binder down.
2. The Lead Service Line project has been completed.
3. The pavement condition report has been received and in review it shows 50% of the roadways are in good condition, where it was at 26% less than 5 years ago. He will be bringing a summary to the Board once he has reviewed the report in its entirety.

CORRESPONDENCE:
1. Trustee Glogowski indicated he had been receiving complaints from residents regarding excessive speeding on Compton Road. During his investigation, he noticed the speed limit sign is located before the gas station and nothing after the gas station. He asked Staff to looking into either relocating the sign or adding an addition speed limit sign after the gas station. He also used the Telehealth program and had a great experience.
2. President Sosine passed along an invitation from Cindy at the Garden Club to attend the October 25th Tree Planting/Mini Forest event at 10 am.
3. Trustee Brehmer noticed that now that Burlington has opened the parking lot in that mall is very congested. She is concerned with 7 Brew coming in that the traffic will be excessive. She asked if their was a traffic plan for this business.
   Mr. Knapp explained that the Police expressed their concerns prior to approval of the development and the traffic plan was addressed. The plan will be reviewed by the Police Department prior to opening.

OLD BUSINESS:
1. Pass an Ordinance (**2025-O-36**) to Terminate a Special User Permit Granted Under Ordinance 2019-O-42 for a Self-Storage Facility on Lot 1 of the 2075 Redevelopment

Moved by Glogowski, seconded by Auger to Pass an Ordinance to Terminate a Special User Permit Granted Under Ordinance 2019-O-42 for a Self-Storage Facility on Lot 1 of the 2075 Redevelopment.
Roll call vote; voting aye – Trustees Glogowski, Dianis, Spella, Brehmer, Smith, Auger
Motion carried; 6-ayes, 0-nays

EXECUTIVE SESSION:
None

NEW BUSINESS:
Trustee Smith had an opportunity to discuss an Event with the American Legion. He would like to see staff to work with the Legion to hold an annual Memorial Day Event, with Village staff taking the lead.

ADJOURNMENT: There being no further business, it was moved by Spella, seconded by Brehmer to adjourn the Village Board Meeting
Voice vote; all voting aye

The meeting was adjourned at 8:41 p.m.

Submitted:

_____
Deputy Village Clerk, Michell Weber

Approved this 21st day of October 2025

_____
Village President, Debby Sosine

Village of Algonquin
Minutes of the Committee of the Whole Meeting
Held On October 14, 2025
Village Board Room
2200 Harnish Dr. Algonquin, IL

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

AGENDA ITEM 1: Roll Call to Establish a Quorum
Present: Trustees, Jerry Glogowski, Laura Brehmer, Brian Dianis, Maggie Auger, Bob Smith, John Spella, President, Debby Sosine and Clerk, Fred Martin.
A quorum was established

Staff in Attendance: Tim Schloneger, Village Manager; Nadim Badran, Public Works Director; Dennis Walker, Police Chief; Patrick Knapp, Community Development Director; Stephanie Barajas, Community Development Planner; Kelly Cahill, Village Attorney.

AGENDA ITEM 2: Public Comment
Chris Kious, Kane County Board Member, invited the Village to the ribbon cutting at Brunner Family Forest Preserve on October 16.

AGENDA ITEM 3: Community Development
Mr. Knapp:
The Joint Steering Committee for the Comprehensive Plan update met on September 2nd to review the DRAFT Comprehensive Plan. Houseal Lavigne, the consultant drafting the plan, collected comments from the Joint Steering Committee and updated the plan accordingly. All comments received were carefully considered, resulting in an updated DRAFT that enhances clarity, corrects grammatical issues, and ensures stronger alignment with the Village's mission and goals. The Implementation Chapter is now included, which will assist staff in carrying out the plan's recommendations. This chapter is intended to serve as a flexible guide that can evolve as the Village's needs, priorities, and available funding sources change. Additional public input will be gathered during the tonight's Open House, held before this Committee of the Whole meeting. Feedback from this Open House may be incorporated into the final version of the Comprehensive Plan.
Staff recommends that the Committee of the Whole advance this matter to the Village Board to approve an Ordinance adopting the Comprehensive Plan.

It is the consensus of the Committee to forward this to the Village Board for approval

AGENDA ITEM 4: General Administration
None

AGENDA ITEM 5: Public Works & Safety
Mr. Badran:

A. Consider an Agreement with Baxter & Woodman Natural Resources for the Design Engineering Services of the Woods Creek Headwater Restoration Project

Presented is a proposal from Baxter & Woodman Natural Resources in the amount of $85,600 for professional engineering design services associated with the Woods Creek Headwaters Restoration Project. The scope of work encompasses all necessary tasks to support the design and environmental permitting of this important ecological restoration effort. The headwaters area of Woods Creek is currently in a degraded condition due to the spread of invasive species, which hinder proper drainage and contribute to erosion and the dispersal of nonnative seeds into downstream areas that have already been restored. This project seeks to restore the site's ecological function and improve overall watershed health. This project is called out as a critical priority in the updated Woods Creek Watershed Plan. Partial funding for construction is expected through an appropriation in the State of Illinois FY2026 budget under Senate Bill 2510, Section 1190, which provides $300,000 from the Build Illinois Bond Fund to the Department of Commerce and Economic Opportunity (DCEO) for a grant to the Village of Algonquin for restoration of the Woods Creek Headwaters. Construction is anticipated to begin in Spring 2026 once grant funds are received. To keep the project on schedule, design and permitting work must proceed in advance. While these services were not included in the original budget, funds are available for this purpose through the Natural Area & Drainage Fund, specifically from the Woods Creek Reach 8 project, which will not be constructed this year. Baxter & Woodman's proposal includes the following services:

- Project management and coordination meetings
- Topographic survey with 1-foot contours
- Wetland delineation and reporting
- Tree inventory and survey
- Ecological site assessment
- Preliminary and final design plans with construction cost estimates
- Environmental permitting (including coordination with Kane County, IEPA, SWCD, and ACOE) 2
- Preparation of bid documents and assistance during the bidding process Summary & Recommendation

1. The proposed agreement authorizes Baxter & Woodman Natural Resources to perform engineering and permitting services for the Woods Creek Headwaters Restoration Project.
2. This work will support the ecological restoration of a degraded natural area by removing invasive species, regrading the drainage channel, installing native prairie and wetland vegetation, and improving overall site stability.
3. Adequate funding is available by reallocating unused funds from the Woods Creek Reach 8 project.

Therefore, it is our recommendation that the Committee of the Whole take action to move this matter forward to the Village Board for approval of the agreement with Baxter & Woodman Natural Resources to provide design engineering services for the Woods Creek Headwaters Restoration Project in the amount of $85,600.

It is the consensus of the Committee to forward this to the Village Board for approval

B. Consider an Agreement with Reinders, Inc. to Purchase a Toro Workman HDX for Artificial Turf Maintenance at Presidential Park

As part of the maintenance plan for the new turf fields at Presidential Park, Public Works staff identified the need for a multi-purpose utility vehicle capable of supporting ongoing care and operations. The Toro Workman HDX provides the durability, load capacity, and performance required to efficiently maintain the fields and surrounding park amenities. Staff recommends the purchase of one (1) Toro Workman HDX from Reinders, Inc. of Mundelein, Illinois. This acquisition will be made through the Source well cooperative purchasing contract #031121-TTC, ensuring compliance with procurement requirements and securing competitive pricing.

- Vendor: Reinders, Inc. – Mundelein, IL
- Equipment: Toro Workman HDX • Contract Source: Sourcewell #031121-TTC
- Purchase Price: $49,418.42 The Village's FY25-26 budget allocated $86,600 for this equipment purchase. The original budget amount was based on equipment that was demonstrated by the Crystal Lake Park District used at Lippold Park to maintain their artificial fields. However, staff identified a more cost-effective option that achieved the same goal through Toro. This unit can also be equipped with other attachments to support all the operations of the park, not just maintenance of the turf fields. The quoted price of $49,418.42 is well within the budgeted amount, leaving a surplus of approximately $37,181.58.

It is recommended that the Village Board approve the purchase of the Toro Workman HDX from Reinders, Inc. of Mundelein, IL in the amount of $49,418.42, utilizing Source well contract #031121-TTC.

It is the consensus of the Committee to forward this to the Village Board for approval

C. Consider Change Order Number 1 for the Agreement with Martam Construction for the Towne Park Reconstruction Project

Below is a list of Authorized Unit Price changes (AUP) for the Towne Park Reconstruction project that are beyond staff's authority to approve. These AUPs are combined to make up Change Order Number 1. Due to the nature of construction, projects will undergo a number of change orders both in the form of deductions and add-ons to the project scope. It is more operationally practical to submit one balancing change order for approval, allowing construction to continue on schedule. Summary of AUPs for Change Order Number 1 on the Towne Park Reconstruction Project

1. AUP 001 and AUP 002: Total Cost $14,133.46 ·Undercutting for path and driveways as needed due to unstable soil conditions following subgrade bearing capacity testing. These items were included in the contract but had no quantities assigned.
2. AUP 003: Total Cost $4,145.98 · Plan revision to change the type of panel located within the floodplain to allow for water to flow through if flood waters reach the building.
3. AUP 004: Total Cost $18,496.32 · ComEd required an additional conduit for the extension of their main to the relocated transformer as a condition of their permit. This conduit is empty for future use, if necessary.
4. AUP 005: Total Cost $43,139.25 · Aggregate base course for the poured-in-place (PIP) rubber surface was added to this contract, rather than being performed by the PIP surface installer.

5. AUP 006: Total Cost $2,546.25 · Added lighting fixtures under the roof of the shelter building to increase usability of the area.
6. AUP 007: Total Cost $1,496.15 · Conduit and cable installed for a Village-installed weather station monitoring system on the shelter building.
7. AUP 008: Total Cost $1,437.70 · Installation of flood vents in the bandshell for planset revisions related to floodplain requirements.
8. AUP 009: Total Cost ($15,369.00) - Deduction · Deduction for revised bollard alignment due to field conflicts. Reduction of 4 bollard lights and conduit
9. AUP 010 and AUP 012: Total Cost $2,863.79 · Adjustments for the changed scope of work related to removal of a hydrant and related watermain work due to field conflicts.
10. AUP 011 and AUP 014: Total Cost $13,200.00 · Landscaping in front of the bandshell was revised from seed to sod. Martam participated in the cost of the change. The cost was split between the Village and Martam 50/50.
11. AUP 014: Total Cost $1,678.06 · Field change tracked for capping of a water service corps.
12. AUP 015: Total Cost ($12,471.00) - Deduction · Credit for labor was eliminated from the contract and performed by Public Works staff that included assembling and installing picnic tables and trash cans.

Project Totals • Total Additions: $103,433.96 • Total Deductions: ($28,137.00) • Net Change Order (CO 1): $75,296.96 The approved contract with Martam Construction to complete the project was $4,280,611.15. The net change orders are an increase of approximately 1.76% of the original approved contract. Best management practices typically call for projects to be completed plus/minus 3% of the original contract value. This is the only and final change order for this project. Approval of these changes and final payment will close out the Towne Park Reconstruction contract.
Therefore, it is our recommendation that the Committee of the Whole take action to move this matter forward to the Village Board for approval of Change Order Number 1 for payment in the amount of $75,296.96, increasing the final contract amount for this project to $4,355,908.11.

It is the consensus of the Committee to forward this to the Village Board for approval

D. Consider an Agreement for Design Engineering Services for Woods Creek Force Main Replacement with Trotter & Associates, Inc.

The Woods Creek Lift Station was originally constructed in 2001 and serves approximately 5,830 population equivalents (PE) in the northwest portion of the Village. The station underwent upgrades in 2021; however, the existing 10-inch ductile iron force main that conveys flow to the Stonegate Road discharge manhole has experienced two significant breaks since 2022. Each of these failures required costly emergency repairs and resulted in temporary shutdowns of the lift station, creating both operational and financial challenges for the Village. Due to the unexcepted breaks, staff performed geotechnical investigations and soil boring analysis along the alignment finding the soils to be highly corrosive, which likely accelerated the deterioration of the ductile iron pipe. Corrosive soils attack iron materials, leading to pitting and wall loss that ultimately cause structural failures. Due to the recurring breaks and the presence of corrosive soils along the entire length of the existing main, replacement is necessary to ensure system reliability and minimize future emergency repair costs. The project proposes to replace approximately 3,400 linear feet of 10-inch ductile iron force main with non-corrosive PVC or HPDE pipe material extending from the Woods Creek Lift Station to the discharge manhole west of Randall Road. TAI will evaluate potential alternative alignments and pipe materials, confirming whether the force main diameter remains adequate for future peak flows. The not-to-exceed design engineering cost is $188,410, which includes several allowances for easement acquisition, wetland delineation, geotechnical investigation, and tree survey work. It is likely that the final cost for this project design will be less than not-to-exceed amount, but given the unknown alignment staff feels the contingencies are necessary at this time to avoid additional board review and approval for a potential supplement in the future. This project is currently funded in the Water & Sewer Capital Fund for this fiscal year, but given the proposed schedule the design will carry over into FY26/27. Given the repeated failures of the existing ductile iron force main, the documented presence of corrosive soils, and the critical nature of maintaining uninterrupted operation of the Woods Creek Lift Station, staff strongly recommends proceeding with design to prevent future breaks and costly emergency repairs.
Summary:
1. Two recent main breaks and corrosive soils require replacement to ensure system reliability.
2. Future breaks risk costly repairs and service disruptions for Village residents.
3. TAI is recommended for their experience with Village standards completing Braewood and Algonquin Shores Force Main Replacements.
4. The $188,410 design is budgeted in the Water & Sewer Capital Fund and will carry into FY26/27.

The Public Works Department recommends that the Committee of the Whole take the necessary action to move the proposal with Trotter & Associates, Inc. to the Village Board in the amount of $188,410 for approval.

It is the consensus of the Committee to forward this to the Village Board for approval

E. Consider Certain Vehicles Surplus
The following vehicles are proposed to be declared surplus as part of the Village's program with Enterprise Fleet Management. The program achieves the lowest total cost of operation by cycling out vehicles on a timely basis.
Unit #: 823 Year: 2019 Make: FORD Model: F-250 ID/VIN: 1FTBF2B68KEG05877 Description: Enterprise Lease Turn In
Unit #: 824 Year: 2019 Make: FORD Model: F-250 ID/VIN: 1FTBF2B66KEG05876 Description: Enterprise Lease Turn In
Unit #: 954 Year: 2019 Make: FORD Model: F-250 ID/VIN: 1FTBF2B6XKEG05878 Description: Enterprise Lease Turn In

It is the consensus of the Committee to forward this to the Village Board for approval

F. Consider Certain Vehicles and Equipment Surplus
Various items deemed surplus

It is the consensus of the Committee to forward this to the Village Board for approval

AGENDA ITEM 6: Executive Session
None

AGENDA ITEM 7: Other Business
1. Trustee Brehmer expressed concerns over the recent vandalism in Village Parks.
Mr. Badran stated that camera installation costs are being investigated to deter future issues.

AGENDA ITEM 8: Adjournment
There being no further business, Chairperson Dianis adjourned the meeting at 8:24 p.m.

Submitted: _____
Fred Martin, Village Clerk

MANAGER'S REPORT SEPTEMBER 2025

COLLECTIONS

Total collections for all funds in September 2025 were $8,599,648, including transfers. Some of the more significant revenue categories included in this report are as follows:

Real Estate Tax	$3,902,033
Income Tax	$294,973
Sales Tax	$986,142
Water & Sewer Payments	$1,318,423
Home Rule Sales Tax	$683,364

INVESTMENTS

The total cash and investments for all funds as of September 30, 2025, are $58,187,996. Currently, unrestricted cash in the General Fund is 62 percent (7 months) of this fiscal year's General Fund budget. Please see the attached graph, which depicts unrestricted cash.

BUDGET

At 41.7 percent of the fiscal year, General Fund revenues are 58.3 percent of the budget, and expenditures are 41.7 percent. Revenues for the month totaled $4,504,166, which was $1,190,413 more than the expenditures for the General Fund, primarily due to the second installment of real estate tax distributions.

POLICE DEPARTMENT REPORT

Calls for service through September 30
2025 = 13,777 (▲ 10%)
2024 = 10,908
Citations (traffic, parking, ordinance) through September 30
2025 = 6,461 (▲ 57%)
2024 = 4,120
Crash incidents through September 30
2025 = 632 (▼ 11%)
2024 = 709
Frontline through September 30

	2025		2024
Vacation Watch	4,567	(▲ 26%)	3,638
Directed Patrols	19,168	(▼ .2%)	19,202

BUILDING STATISTICS REPORT

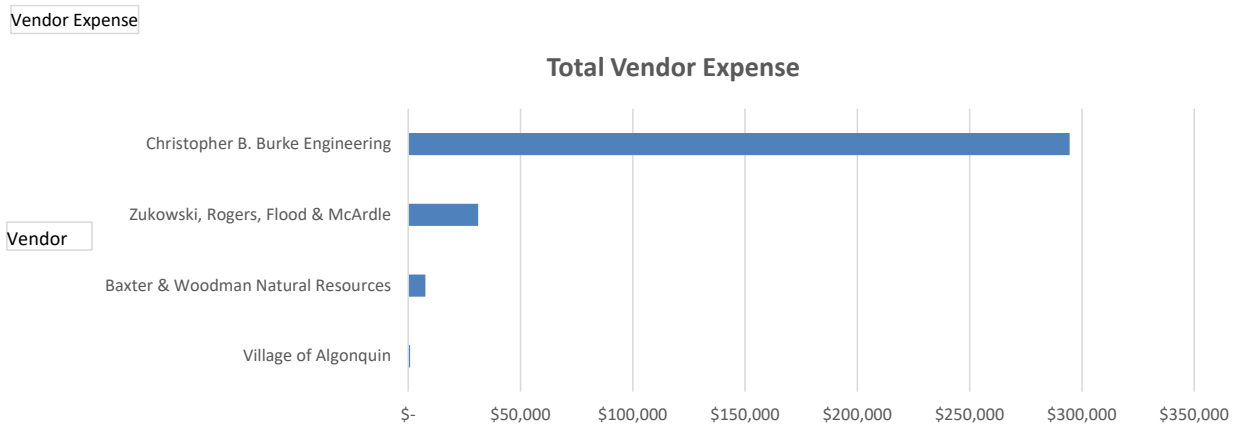
BUILDING STATISTICS REPORT (Fiscal YTD)

	2025		2024
Total Permits	2,409	▲ 5%	2,298
Permit Fees	62,350,605	▼ 28%	86,922,835
Single Family	57	▼ 60%	142

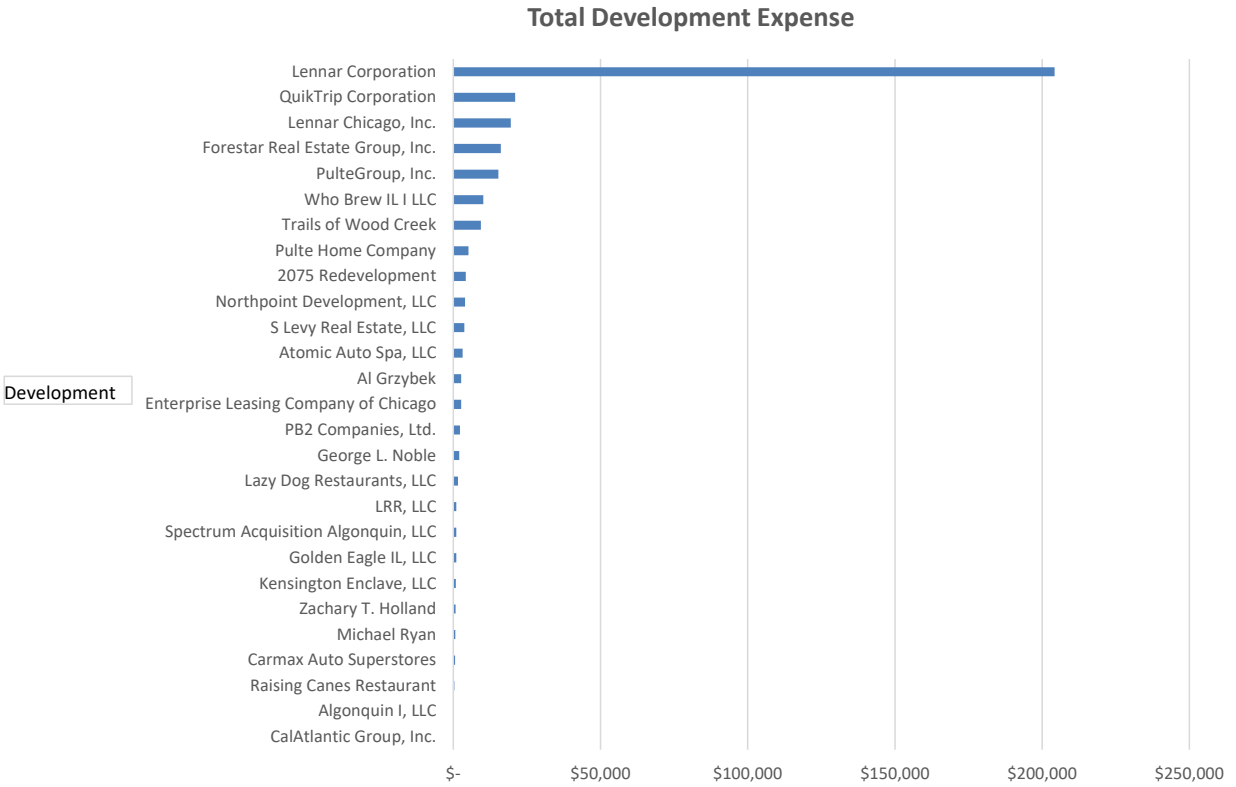
For more detailed information, please see the attached Building Department Report.

Village of Algonquin
Q3 2025 Escrow Activity

Vendor	Vendor Expense	
Village of Algonquin	$	871.50
Baxter & Woodman Natural Resources	$	7,663.76
Zukowski, Rogers, Flood & McArdle	$	31,118.75
Christopher B. Burke Engineering	$	294,524.81
Grand Total	**$**	**334,178.82**



Development	Development Expense	
CalAtlantic Group, Inc.	$	55.00
Algonquin I, LLC	$	161.25
Raising Canes Restaurant	$	400.00
Carmax Auto Superstores	$	620.00
Michael Ryan	$	731.25
Zachary T. Holland	$	812.50
Kensington Enclave, LLC	$	871.21
Golden Eagle IL, LLC	$	1,011.25
Spectrum Acquisition Algonquin, LLC	$	1,056.25
LRR, LLC	$	1,056.25
Lazy Dog Restaurants, LLC	$	1,615.00
George L. Noble	$	2,002.85
PB2 Companies, Ltd.	$	2,273.75
Enterprise Leasing Company of Chicago	$	2,680.00
Al Grzybek	$	2,695.00
Atomic Auto Spa, LLC	$	3,196.25
S Levy Real Estate, LLC	$	3,743.25
Northpoint Development, LLC	$	3,981.25
2075 Redevelopment	$	4,231.08
Pulte Home Company	$	5,142.50
Trails of Wood Creek	$	9,406.00
Who Brew IL I LLC	$	10,203.66
PulteGroup, Inc.	$	15,287.50
Forestar Real Estate Group, Inc.	$	16,144.80
Lennar Chicago, Inc.	$	19,522.39
QuikTrip Corporation	$	21,034.02
Lennar Corporation	$	204,244.56
Grand Total	**$**	**334,178.82**



Development	Date	Check #	Expense	Invoices	Vendor
2075 Redevelopment	4/16/2025	135	$ 470.08	197348	Christopher B. Burke Engineering
2075 Redevelopment	8/20/2025	136	$ 1,300.00	176868	Zukowski, Rogers, Flood & McArdle
2075 Redevelopment	8/20/2025	137	$ 186.00	Ordinanace Recordings	Village of Algonquin
2075 Redevelopment	9/26/2025	138	$ 2,275.00	177735	Zukowski, Rogers, Flood & McArdle
Al Grzybek	9/26/2025	101	$ 2,695.00	202599/203344/204037	Christopher B. Burke Engineering
Algonquin I, LLC	4/16/2025	139	$ 81.25	174389	Zukowski, Rogers, Flood & McArdle
Algonquin I, LLC	6/18/2025	140	$ 80.00	Amendment Recording	Village of Algonquin
Atomic Auto Spa, LLC	4/16/2025	124	$ 895.00	197366/198788	Christopher B. Burke Engineering
Atomic Auto Spa, LLC	5/21/2025	125	$ 100.00	200061	Christopher B. Burke Engineering
Atomic Auto Spa, LLC	6/18/2025	126	$ 420.00	201476	Christopher B. Burke Engineering
Atomic Auto Spa, LLC	6/18/2025	127	$ 1,381.25	176128	Zukowski, Rogers, Flood & McArdle
Atomic Auto Spa, LLC	8/20/2025	128	$ 400.00	202598	Christopher B. Burke Engineering
CalAtlantic Group, Inc.	4/16/2025	145	$ 55.00	197347	Christopher B. Burke Engineering
Carmax Auto Superstores	4/16/2025	163	$ 520.00	197365/198056/198786/199349	Christopher B. Burke Engineering
Carmax Auto Superstores	8/20/2025	164	$ 100.00	202596	Christopher B. Burke Engineering
Enterprise Leasing Company of Chicago	5/21/2025	101	$ 1,868.75	175608	Zukowski, Rogers, Flood & McArdle
Enterprise Leasing Company of Chicago	6/18/2025	102	$ 731.25	176131	Zukowski, Rogers, Flood & McArdle
Enterprise Leasing Company of Chicago	7/16/2025	103	$ 80.00	Ordinanace Recording	Village of Algonquin
Forestar Real Estate Group, Inc.	4/16/2025	143	$ 1,139.80	197350/198061/198796/199357	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	5/21/2025	144	$ 810.00	200068/200677	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	6/18/2025	145	$ 3,335.00	201482	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	8/20/2025	146	$ 6,535.00	202602/203349	Christopher B. Burke Engineering
Forestar Real Estate Group, Inc.	9/26/2025	147	$ 4,325.00	204043	Christopher B. Burke Engineering
George L. Noble	6/18/2025	101	$ 2,002.85	201481	Christopher B. Burke Engineering
Golden Eagle IL, LLC	8/20/2025	101	$ 1,011.25	203348	Christopher B. Burke Engineering
Kensington Enclave, LLC	4/16/2025	112	$ 371.21	197368/198791/199353	Christopher B. Burke Engineering
Kensington Enclave, LLC	5/21/2025	113	$ 400.00	200064	Christopher B. Burke Engineering
Kensington Enclave, LLC	6/18/2025	114	$ 100.00	201478	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	4/16/2025	110	$ 315.00	197369	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	5/21/2025	111	$ 300.00	198792/200675	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	8/20/2025	112	$ 400.00	202601/203346	Christopher B. Burke Engineering
Lazy Dog Restaurants, LLC	9/26/2025	113	$ 600.00	204040	Christopher B. Burke Engineering
Lennar Chicago, Inc.	4/16/2025	155	$ 2,834.89	197367/198058/198790/199352	Christopher B. Burke Engineering
Lennar Chicago, Inc.	5/21/2025	156	$ 1,615.00	200063/200674	Christopher B. Burke Engineering
Lennar Chicago, Inc.	6/18/2025	157	$ 262.50	272984	Baxter & Woodman Natural Resources
Lennar Chicago, Inc.	6/18/2025	158	$ 2,690.00	201477	Christopher B. Burke Engineering
Lennar Chicago, Inc.	8/20/2025	159	$ 6,085.00	202600/203345	Christopher B. Burke Engineering
Lennar Chicago, Inc.	9/26/2025	160	$ 6,035.00	204038	Christopher B. Burke Engineering
Lennar Corporation	4/16/2025	121	$ 80.00	Ordinanace Recording	Village of Algonquin
Lennar Corporation	4/16/2025	122	$ 2,275.00	172597/173844/174390	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	4/16/2025	123	$ 2,550.76	0266503/0267602	Baxter & Woodman Natural Resources
Lennar Corporation	4/16/2025	124	$ 65,800.20	197371/197363/198059/198054/199347/199354	Christopher B. Burke Engineering
Lennar Corporation	5/21/2025	125	$ 1,868.75	175607	Zukowski, Rogers, Flood & McArdle

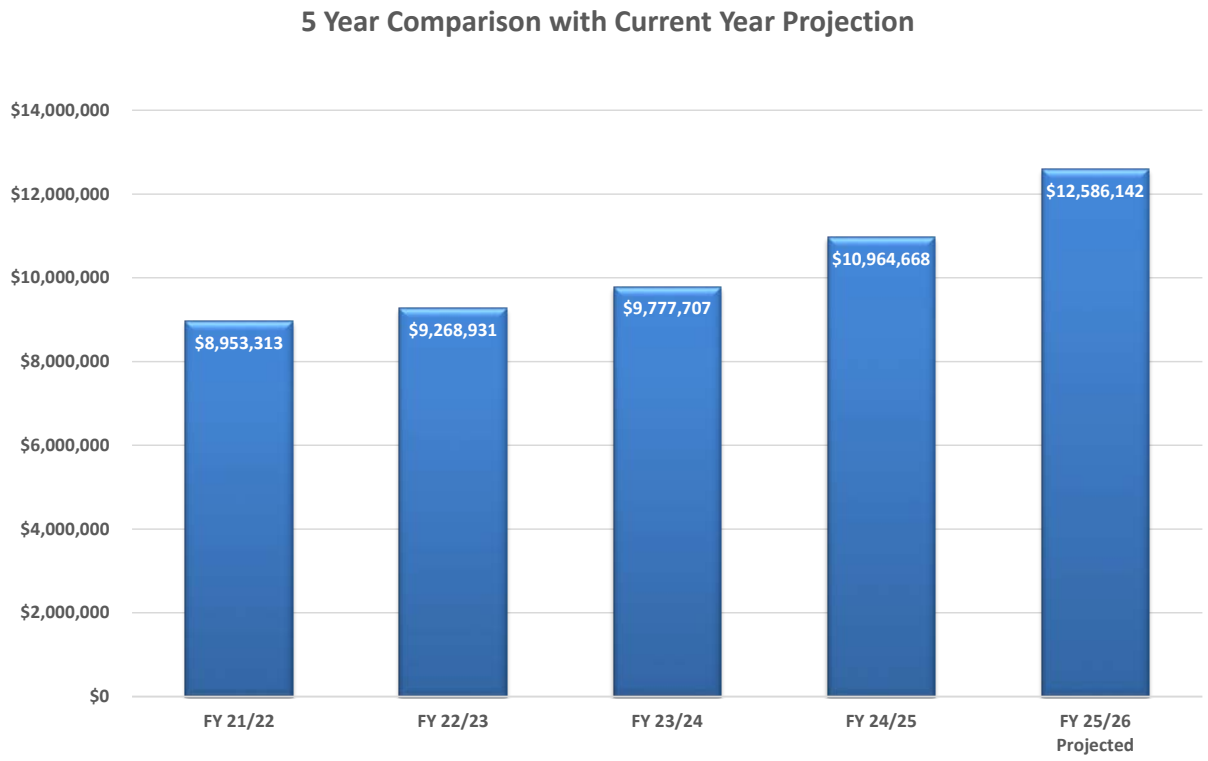
Development	Date	Check #	Expense	Invoices	Vendor
Lennar Corporation	5/21/2025	126	$ 66,705.60	200059/200065/200672/198784/198793	Christopher B. Burke Engineering
Lennar Corporation	6/18/2025	127	$ 568.75	176130	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	6/18/2025	128	$ 612.50	272998	Baxter & Woodman Natural Resources
Lennar Corporation	6/18/2025	129	$ 14,532.50	201474	Christopher B. Burke Engineering
Lennar Corporation	7/16/2025	130	$ 850.00	273861	Baxter & Woodman Natural Resources
Lennar Corporation	8/20/2025	131	$ 2,112.50	176869	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	8/20/2025	132	$ 262.50	275185	Baxter & Woodman Natural Resources
Lennar Corporation	8/20/2025	133	$ 28,932.50	202595/202603/203342	Christopher B. Burke Engineering
Lennar Corporation	9/26/2025	134	$ 650.00	178249/177736	Zukowski, Rogers, Flood & McArdle
Lennar Corporation	9/26/2025	135	$ 3,125.50	276252	Baxter & Woodman Natural Resources
Lennar Corporation	9/26/2025	136	$ 13,317.50	204034	Christopher B. Burke Engineering
LRR, LLC	4/16/2025	110	$ 893.75	175037	Zukowski, Rogers, Flood & McArdle
LRR, LLC	5/21/2025	111	$ 162.50	175610	Zukowski, Rogers, Flood & McArdle
Michael Ryan	4/16/2025	101	$ 731.25	172939/173843	Zukowski, Rogers, Flood & McArdle
Northpoint Development, LLC	4/16/2025	193	$ 3,981.25	172598/172941/173845	Zukowski, Rogers, Flood & McArdle
PB2 Companies, Ltd.	6/18/2025	101	$ 568.75	176134	Zukowski, Rogers, Flood & McArdle
PB2 Companies, Ltd.	7/16/2025	102	$ 80.00	Ordinanace Recording	Village of Algonquin
PB2 Companies, Ltd.	8/20/2025	103	$ 1,218.75	176873	Zukowski, Rogers, Flood & McArdle
PB2 Companies, Ltd.	9/26/2025	104	$ 406.25	177739	Zukowski, Rogers, Flood & McArdle
Pulte Home Company	9/26/2025	101	$ 487.50	178253	Zukowski, Rogers, Flood & McArdle
Pulte Home Company	9/26/2025	102	$ 4,655.00	204042	Christopher B. Burke Engineering
PulteGroup, Inc.	5/21/2025	195	$ 1,497.50	200060/200673	Christopher B. Burke Engineering
PulteGroup, Inc.	6/18/2025	196	$ 3,750.00	201475	Christopher B. Burke Engineering
PulteGroup, Inc.	8/20/2025	197	$ 5,360.00	202597/203343	Christopher B. Burke Engineering
PulteGroup, Inc.	9/26/2025	198	$ 4,680.00	204036	Christopher B. Burke Engineering
QuikTrip Corporation	4/16/2025	102	$ 80.00	Ordinanace Recording	Village of Algonquin
QuikTrip Corporation	4/16/2025	104	$ 1,950.00	172942/173846	Zukowski, Rogers, Flood & McArdle
QuikTrip Corporation	4/16/2025	103	$ 10,070.00	197370/198060	Christopher B. Burke Engineering
QuikTrip Corporation	7/16/2025	105	$ 2,275.00	174392/175036	Zukowski, Rogers, Flood & McArdle
QuikTrip Corporation	7/16/2025	106	$ 6,415.27	198794/199355	Christopher B. Burke Engineering
QuikTrip Corporation	9/26/2025	107	$ 243.75	178254	Zukowski, Rogers, Flood & McArdle
Raising Canes Restaurant	9/26/2025	121	$ 400.00	204039	Christopher B. Burke Engineering
S Levy Real Estate, LLC	4/16/2025	101	$ 1,378.75	199356	Christopher B. Burke Engineering
S Levy Real Estate, LLC	5/21/2025	102	$ 62.00	Ordinanace Recording	Village of Algonquin
S Levy Real Estate, LLC	6/18/2025	103	$ 1,200.00	201480	Christopher B. Burke Engineering
S Levy Real Estate, LLC	8/20/2025	104	$ 1,102.50	200067	Christopher B. Burke Engineering
Spectrum Acquisition Algonquin, LLC	4/16/2025	168	$ 1,056.25	172943/174393	Zukowski, Rogers, Flood & McArdle
Trails of Wood Creek	4/16/2025	193	$ 62.00	Ordinanace Recording	Village of Algonquin
Trails of Wood Creek	4/16/2025	194	$ 9,344.00	197349/198057/198787/199350	Christopher B. Burke Engineering
Who Brew IL I LLC	4/16/2025	101	$ 3,453.41	198795	Christopher B. Burke Engineering
Who Brew IL I LLC	5/21/2025	102	$ 80.50	Public Hearing Notice	Village of Algonquin
Who Brew IL I LLC	5/21/2025	103	$ 2,430.00	200066/200676	Christopher B. Burke Engineering
Who Brew IL I LLC	6/18/2025	104	$ 81.00	Ordinanace Recording	Village of Algonquin

Development	Date	Check #	Expense	Invoices	Vendor
Who Brew IL I LLC	6/18/2025	105	$ 428.75	201479	Christopher B. Burke Engineering
Who Brew IL I LLC	6/18/2025	106	$ 975.00	176129	Zukowski, Rogers, Flood & McArdle
Who Brew IL I LLC	8/20/2025	107	$ 735.00	203347	Christopher B. Burke Engineering
Who Brew IL I LLC	9/26/2025	108	$ 243.75	177721	Zukowski, Rogers, Flood & McArdle
Who Brew IL I LLC	9/26/2025	109	$ 1,776.25	204041	Christopher B. Burke Engineering
Zachary T. Holland	4/16/2025	101	$ 812.50	172600	Zukowski, Rogers, Flood & McArdle

VILLAGE OF ALGONQUIN
REVENUE REPORT
STATE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	June	August	$765,281	$803,079	$810,304	$894,916	$1,001,815
June	July	September	$791,832	$819,294	$810,199	$863,575	$986,142
July	August	October	$722,762	$748,485	$777,099	$881,863	$1,042,859
August	September	November	$738,370	$755,663	$794,773	$896,007	
September	October	December	$726,764	$784,271	$787,947	$870,893	
October	November	January	$717,348	$765,592	$763,671	$977,201	
November	December	February	$805,587	$803,218	$836,120	$941,641	
December	January	March	$920,101	$972,032	$1,040,692	$1,091,506	
January	February	April	$620,982	$671,662	$766,779	$821,681	
February	March	May	$631,382	$652,470	$737,357	$809,240	
March	April	June	$721,189	$757,173	$856,738	$965,346	
April	May	July	$791,716	$735,992	$796,029	$950,800	
		TOTAL	$8,953,313	$9,268,931	$9,777,707	$10,964,668	$3,030,815

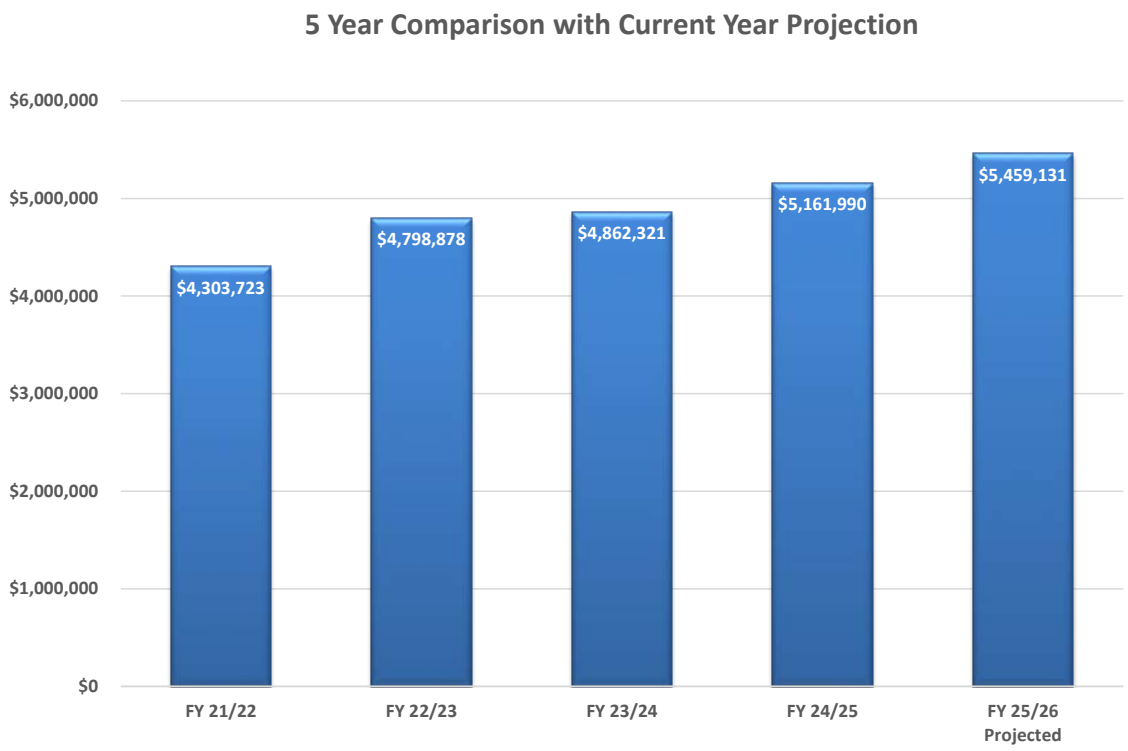
YEAR TO DATE LAST YEAR:	$2,640,355	BUDGETED REVENUE:	$10,500,000
YEAR TO DATE THIS YEAR:	$3,030,815	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	$390,460	PERCENTAGE OF REVENUE TO DATE :	28.86%
		PROJECTION OF ANNUAL REVENUE :	$12,586,142
PERCENTAGE OF CHANGE:	**14.79%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$2,086,142
		EST. PERCENT DIFF ACTUAL TO BUDGET	**19.9%**



VILLAGE OF ALGONQUIN
REVENUE REPORT
INCOME TAXES

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
April	May	$505,587	$942,743	$714,441	$794,805	$929,398
May	June	$443,600	$276,936	$335,007	$340,641	$322,319
June	July	$397,950	$467,516	$446,330	$495,565	$541,042
July	August	$223,455	$240,797	$293,345	$331,116	$310,095
August	September	$235,981	$261,681	$266,257	$259,942	$264,463
September	October	$428,832	$479,085	$514,674	$555,072	$569,685
October	November	$245,831	$303,374	$346,681	$333,211	
November	December	$227,285	$272,199	$272,382	$260,110	
December	January	$404,669	$442,025	$473,699	$542,738	
January	February	$504,585	$437,057	$448,223	$443,372	
February	March	$218,708	$258,852	$291,328	$284,485	
March	April	$467,240	$416,612	$459,953	$520,934	
	TOTAL	$4,303,723	$4,798,878	$4,862,321	$5,161,990	$2,937,002

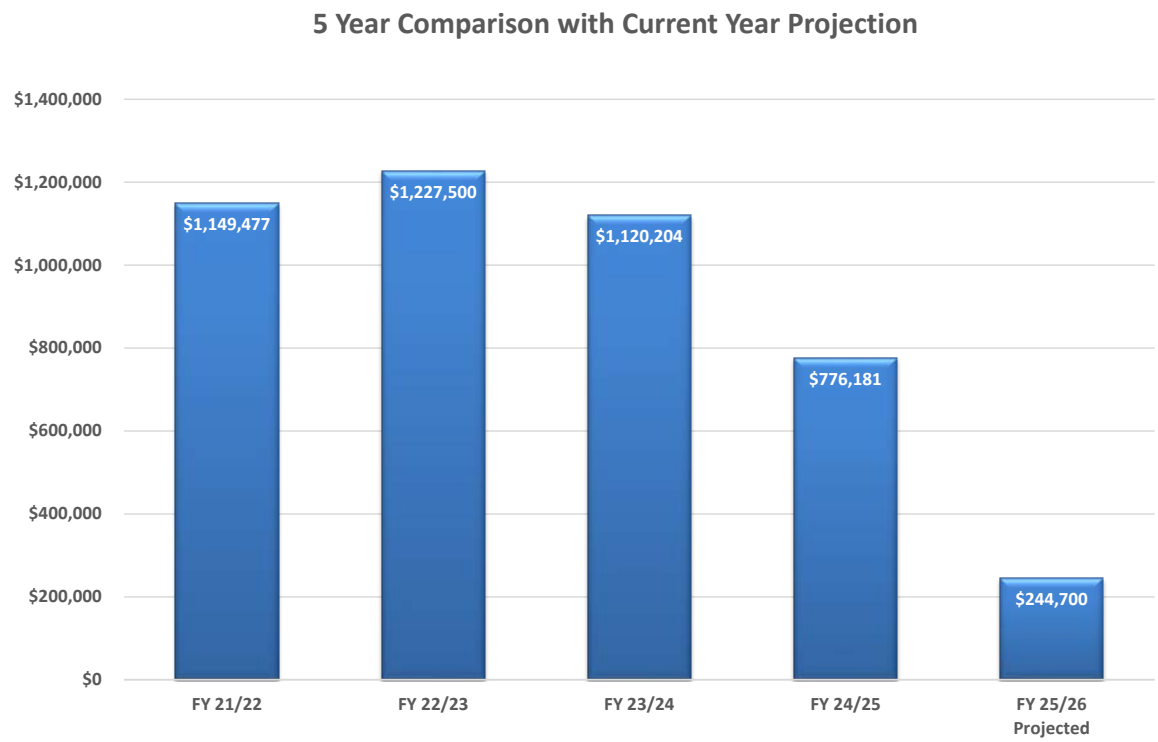
YEAR TO DATE LAST YEAR:	$2,777,141	BUDGETED REVENUE:	$5,228,729
YEAR TO DATE THIS YEAR:	$2,937,002	PERCENTAGE OF YEAR COMPLETED :	50.00%
DIFFERENCE:	$159,861	PERCENTAGE OF REVENUE TO DATE :	56.17%
		PROJECTION OF ANNUAL REVENUE :	$5,459,131
PERCENTAGE OF CHANGE:	5.76%	EST. DOLLAR DIFF ACTUAL TO BUDGET	$230,402
		EST. PERCENT DIFF ACTUAL TO BUDGET	4.4%



VILLAGE OF ALGONQUIN
REVENUE REPORT
LOCAL USE TAX

MONTH OF USE	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	June	August	$ 83,540	$ 92,623	$ 89,877	$ 86,374	$ 29,310
June	July	September	$ 95,216	$ 104,487	$ 67,468	$ 83,332	$ 26,777
July	August	October	$ 88,672	$ 91,195	$ 95,079	$ 85,632	$ 24,411
August	September	November	$ 93,600	$ 94,716	$ 90,182	$ 83,178	
September	October	December	$ 97,297	$ 106,503	$ 100,095	$ 96,415	
October	November	January	$ 90,718	$ 106,750	$ 101,551	$ 55,024	
November	December	February	$ 106,576	$ 112,529	$ 106,095	$ 95,725	
December	January	March	$ 135,090	$ 136,117	$ 123,145	$ 120,345	
January	February	April	$ 89,589	$ 95,294	$ 73,698	$ 14,728	
February	March	May	$ 86,494	$ 87,804	$ 82,855	$ 14,617	
March	April	June	$ 101,443	$ 108,609	$ 100,653	$ 19,299	
April	May	July	$ 81,240	$ 90,874	$ 89,505	$ 21,514	
		TOTAL	$ 1,149,477	$ 1,227,500	$ 1,120,204	$ 776,181	$ 80,498

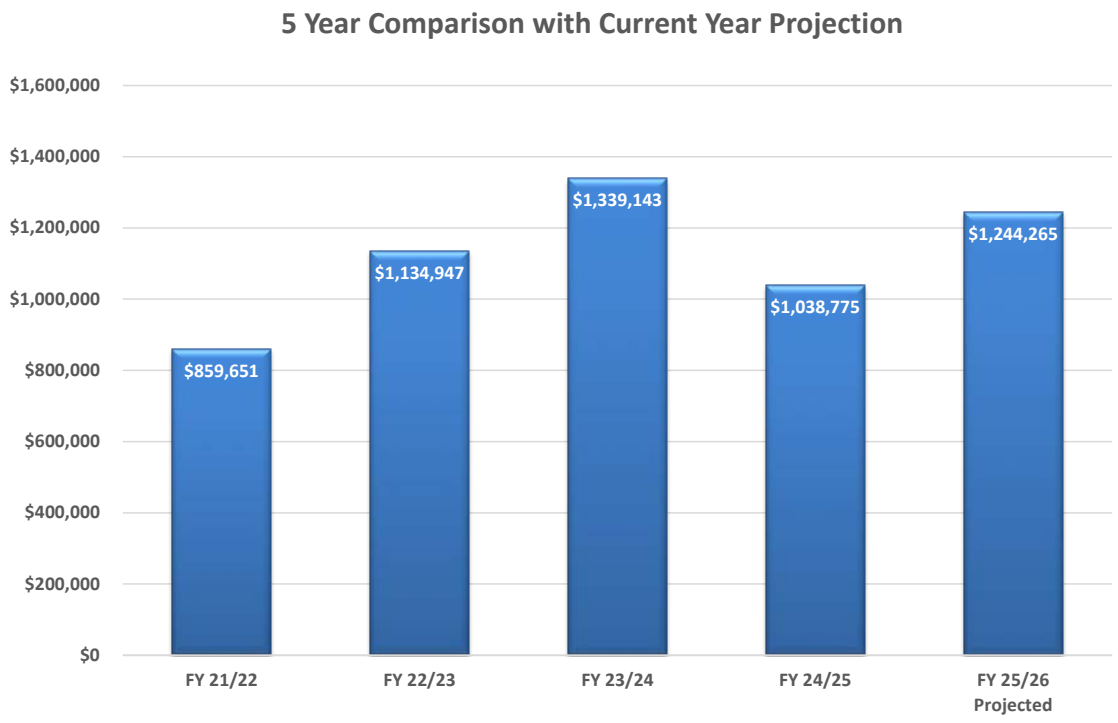
YEAR TO DATE LAST YEAR:	$255,337	BUDGETED REVENUE:	$769,254
YEAR TO DATE THIS YEAR:	$ 80,498	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-$174,839	PERCENTAGE OF REVENUE TO DATE :	10.46%
		PROJECTION OF ANNUAL REVENUE :	$244,700
PERCENTAGE OF CHANGE:	-68.47%	EST. DOLLAR DIFF ACTUAL TO BUDGET	($524,554)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-68.2%



VILLAGE OF ALGONQUIN
REVENUE REPORT
ACTUAL BUILDING PERMITS

MONTH OF COLLECTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	$40,318	$58,576	$94,457	$71,815	$212,801
June	$59,450	$440,566	$160,253	$58,984	$63,830
July	$89,964	$155,485	$124,397	$142,842	$159,180
August	$77,168	$83,775	$115,379	$124,064	$127,883
September	$67,214	$51,552	$106,683	$138,355	$78,409
October	$80,037	$45,739	$111,233	$87,108	
November	$113,526	$65,911	$108,350	$101,337	
December	$75,462	$36,213	$38,725	$60,805	
January	$100,712	$32,246	$70,427	$21,074	
February	$39,816	$33,962	$125,671	$76,032	
March	$53,229	$67,807	$146,842	$40,230	
April	$62,755	$63,115	$136,727	$116,129	
TOTAL	$859,651	$1,134,947	$1,339,143	$1,038,775	$642,104

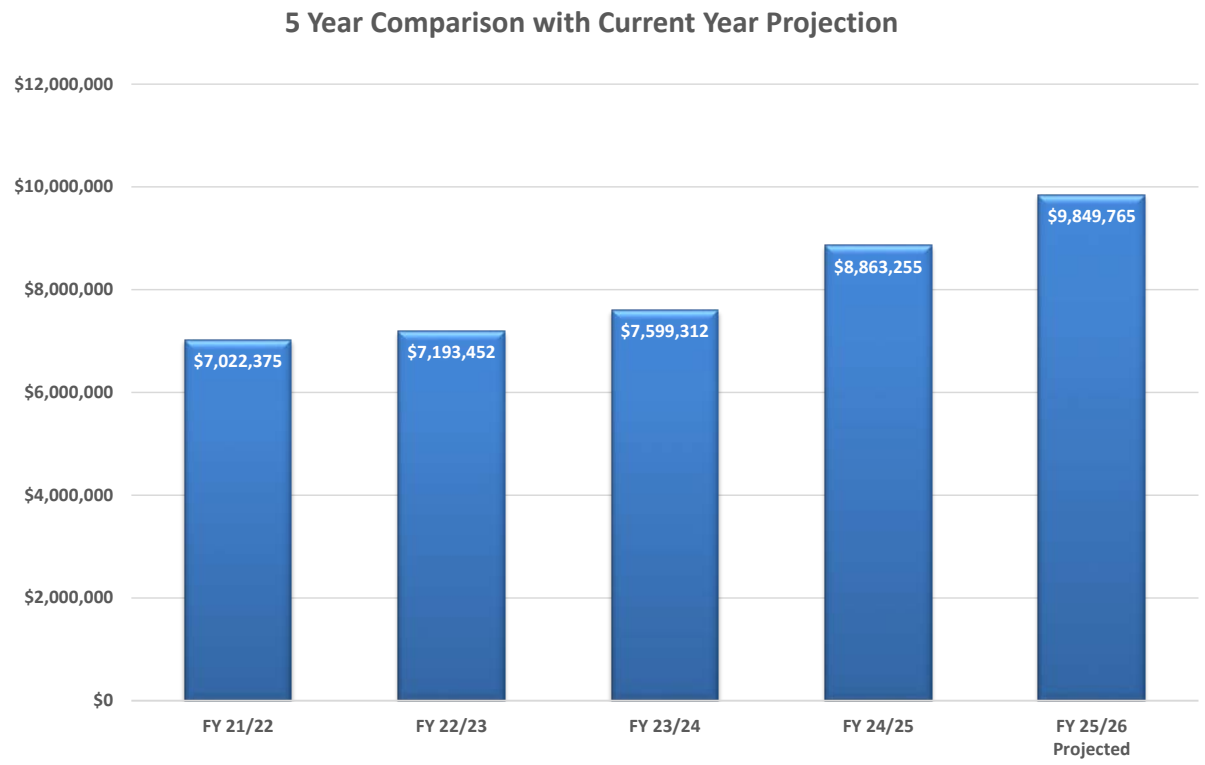
YEAR TO DATE LAST YEAR:	$536,061	BUDGETED REVENUE:	$600,000
YEAR TO DATE THIS YEAR:	$642,104	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	$106,043	PERCENTAGE OF REVENUE TO DATE :	107.02%
		PROJECTION OF ANNUAL REVENUE :	$1,244,265
PERCENTAGE OF CHANGE:	**19.78%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$644,265
		EST. PERCENT DIFF ACTUAL TO BUDGET	**107.4%**



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

MONTH OF DISTRIBUTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	$266,357	$697,403	$407,773	$239,348	$457,782
June	$3,303,770	$3,024,675	$3,469,601	$4,264,922	$4,506,670
July	$212,663	$78,739	$132,645	$154,017	$207,728
August	$260,539	$132,068	$144,800	$315,869	$454,373
September	$2,724,207	$2,940,038	$3,116,108	$3,600,089	$3,902,033
October	$179,140	$251,945	$224,012	$160,582	
November	$75,699	$68,583	$104,372	$110,750	
December	$0	$0	$0	$0	
January	$0	$0	$0	$17,679	
February	$0	$0	$0	$0	
March	$0	$0	$0	$0	
April	$0	$0	$0	$0	
TOTAL RECV.	$7,022,375	$7,193,452	$7,599,312	$8,863,255	$9,528,585

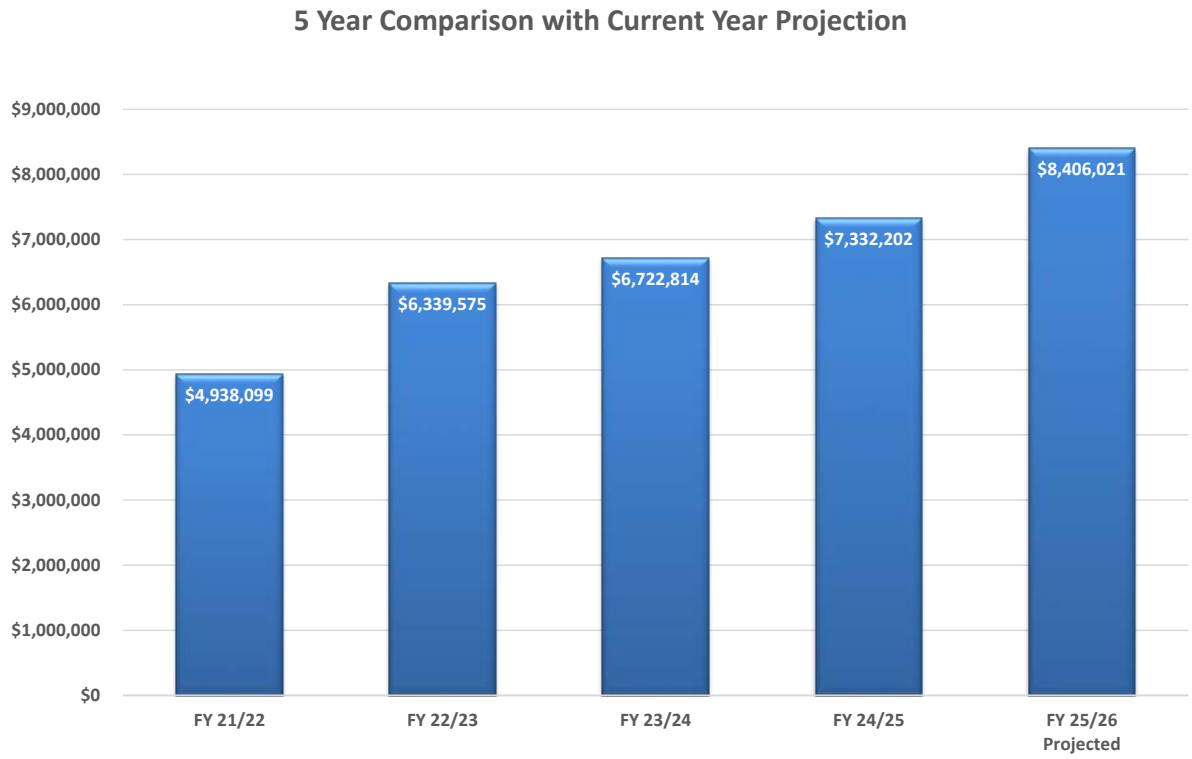
YEAR TO DATE LAST YEAR:	$8,574,244	BUDGETED REVENUE:	$9,900,000
YEAR TO DATE THIS YEAR:	$9,528,585	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	$954,342	PERCENTAGE OF REVENUE TO DATE :	96.25%
		PROJECTION OF ANNUAL REVENUE :	$9,849,765
PERCENTAGE OF CHANGE:	11.13%	EST. DOLLAR DIFF ACTUAL TO BUDGET	($50,235)
		EST. PERCENT DIFF ACTUAL TO BUDGET	-0.5%



VILLAGE OF ALGONQUIN
REVENUE REPORT
HOME RULE SALES TAX

MONTH OF SALE	MONTH OF COLLECTION	MONTH OF DISTRIBUTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	June	August	$ 408,749	$ 438,853	$ 576,996	$ 614,026	$ 687,996
June	July	September	$ 430,021	$ 449,138	$ 575,971	$ 607,641	$ 683,364
July	August	October	$ 387,571	$ 555,656	$ 541,302	$ 591,324	$ 707,149
August	September	November	$ 403,410	$ 538,051	$ 551,817	$ 575,572	
September	October	December	$ 412,921	$ 565,757	$ 543,750	$ 565,659	
October	November	January	$ 384,828	$ 545,823	$ 515,000	$ 651,690	
November	December	February	$ 431,940	$ 582,846	$ 581,935	$ 607,746	
December	January	March	$ 620,215	$ 728,398	$ 752,725	$ 796,916	
January	February	April	$ 315,783	$ 451,973	$ 494,383	$ 533,781	
February	March	May	$ 328,439	$ 444,567	$ 478,365	$ 529,167	
March	April	June	$ 388,719	$ 524,910	$ 567,475	$ 629,764	
April	May	July	$ 425,502	$ 513,603	$ 543,095	$ 628,916	
		TOTAL	$ 4,938,099	$ 6,339,575	$ 6,722,814	$ 7,332,202	$ 2,078,508

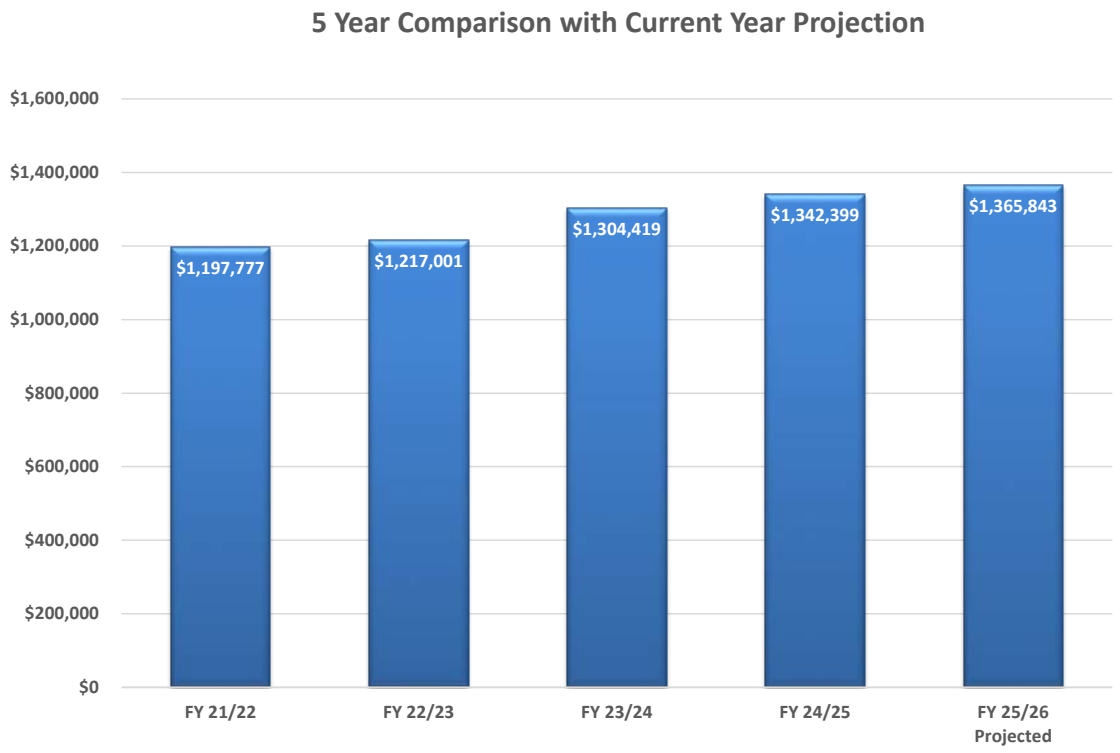
YEAR TO DATE LAST YEAR:	$1,812,991	BUDGETED REVENUE:	$7,030,800
YEAR TO DATE THIS YEAR:	$ 2,078,508	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	$265,517	PERCENTAGE OF REVENUE TO DATE :	29.56%
		PROJECTION OF ANNUAL REVENUE :	$8,406,021
PERCENTAGE OF CHANGE:	**14.65%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$1,375,221
		EST. PERCENT DIFF ACTUAL TO BUDGET	**19.6%**



VILLAGE OF ALGONQUIN
REVENUE REPORT
MOTOR FUEL TAX

MONTH OF COLLECTION	MONTH OF VOUCHER	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	June	$98,175	$101,135	$107,264	$103,795	$107,962
June	July	$100,855	$104,702	$111,408	$113,986	$110,519
July	August	$99,983	$102,527	$105,991	$112,717	$113,929
August	September	$108,412	$98,438	$110,340	$119,902	$124,842
September	October	$103,883	$106,131	$116,912	$115,762	$118,798
October	November	$95,688	$100,818	$104,915	$114,020	
November	December	$105,441	$101,350	$123,169	$119,960	
December	January	$111,731	$115,920	$115,918	$111,526	
January	February	$102,207	$92,931	$99,007	$108,799	
February	March	$70,557	$95,158	$105,617	$112,760	
March	April	$100,021	$92,371	$97,059	$101,827	
April	May	$100,823	$105,518	$106,818	$107,346	
	TOTAL	$1,197,777	$1,217,001	$1,304,419	$1,342,399	$576,049

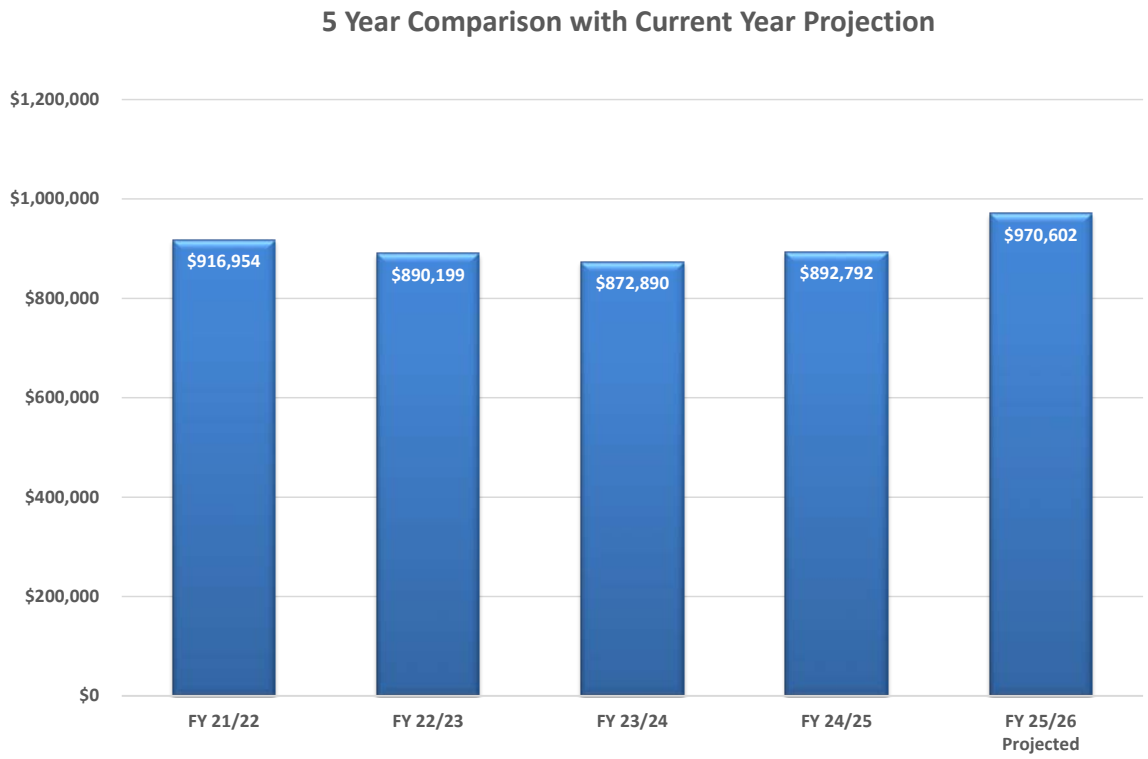
YEAR TO DATE LAST YEAR:	$566,162	BUDGETED REVENUE:	$1,320,000
YEAR TO DATE THIS YEAR:	$576,049	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	$9,888	PERCENTAGE OF REVENUE TO DATE :	43.64%
		PROJECTION OF ANNUAL REVENUE :	$1,365,843
PERCENTAGE OF CHANGE:	**1.75%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$45,843
		EST. PERCENT DIFF ACTUAL TO BUDGET	**3.5%**



VILLAGE OF ALGONQUIN
FINANCIAL REPORT
ACTUAL UTILITY TAXES

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
April	May	June	$58,322	$63,817	$59,382	$55,094	$61,455
May	June	July	$73,465	$66,973	$64,825	$64,671	$65,457
June	July	August	$82,481	$86,146	$74,789	$89,653	$96,666
July	August	September	$82,657	$82,723	$84,989	$78,828	$89,789
August	September	October	$85,294	$78,118	$79,530	$76,584	
September	October	November	$67,480	$58,260	$57,795	$63,097	
October	November	December	$56,623	$56,714	$56,596	$54,115	
November	December	January	$76,144	$78,828	$76,860	$72,473	
December	January	February	$91,440	$93,038	$85,785	$93,900	
January	February	March	$96,117	$84,643	$90,368	$84,562	
February	March	April	$80,524	$73,254	$75,130	$93,947	
March	April	May	$66,406	$67,684	$66,842	$65,868	
		TOTAL	$916,954	$890,199	$872,890	$892,792	$313,368

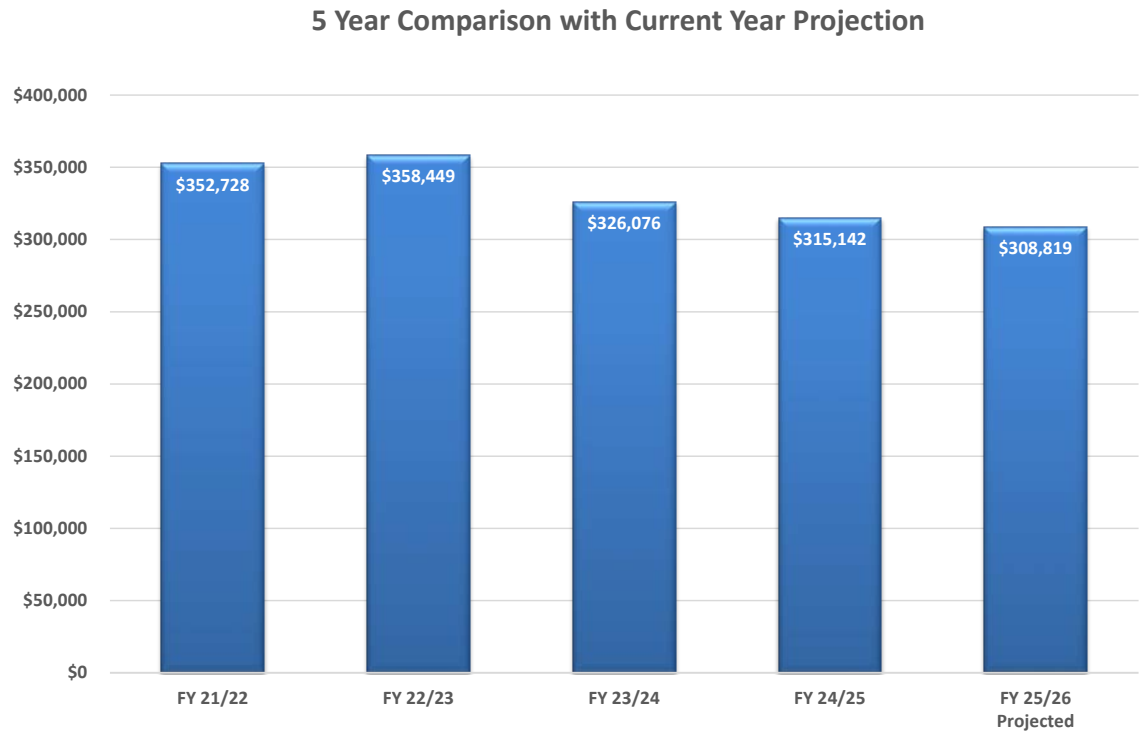
YEAR TO DATE LAST YEAR:	$288,246	BUDGETED REVENUE:	$890,000
YEAR TO DATE THIS YEAR:	$313,368	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	$25,122	PERCENTAGE OF REVENUE TO DATE :	35.21%
		PROJECTION OF ANNUAL REVENUE :	$970,602
PERCENTAGE OF CHANGE:	**8.72%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$80,602
		EST. PERCENT DIFF ACTUAL TO BUDGET	**9.06%**



VILLAGE OF ALGONQUIN
REVENUE REPORT
EXCISE (TELECOMMUNICATION) TAX

MONTH OF LIABILITY	MONTH OF COLLECTION	MONTH OF VOUCHER	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	June	August	$30,962	$29,475	$26,693	$26,706	$25,718
June	July	September	$31,124	$27,105	$27,695	$26,865	$28,655
July	August	October	$30,189	$33,192	$22,835	$26,373	$23,968
August	September	November	$29,153	$31,172	$28,468	$26,167	
September	October	December	$28,508	$29,733	$27,134	$26,687	
October	November	January	$28,888	$29,637	$27,122	$26,576	
November	December	February	$28,163	$29,030	$30,458	$25,896	
December	January	March	$30,051	$26,069	$27,903	$26,077	
January	February	April	$28,548	$29,501	$26,938	$26,845	
February	March	May	$26,342	$28,518	$27,851	$26,283	
March	April	June	$29,667	$36,220	$27,146	$26,056	
April	May	July	$31,134	$28,798	$25,832	$24,612	
		TOTAL	$352,728	$358,449	$326,076	$315,142	$78,340

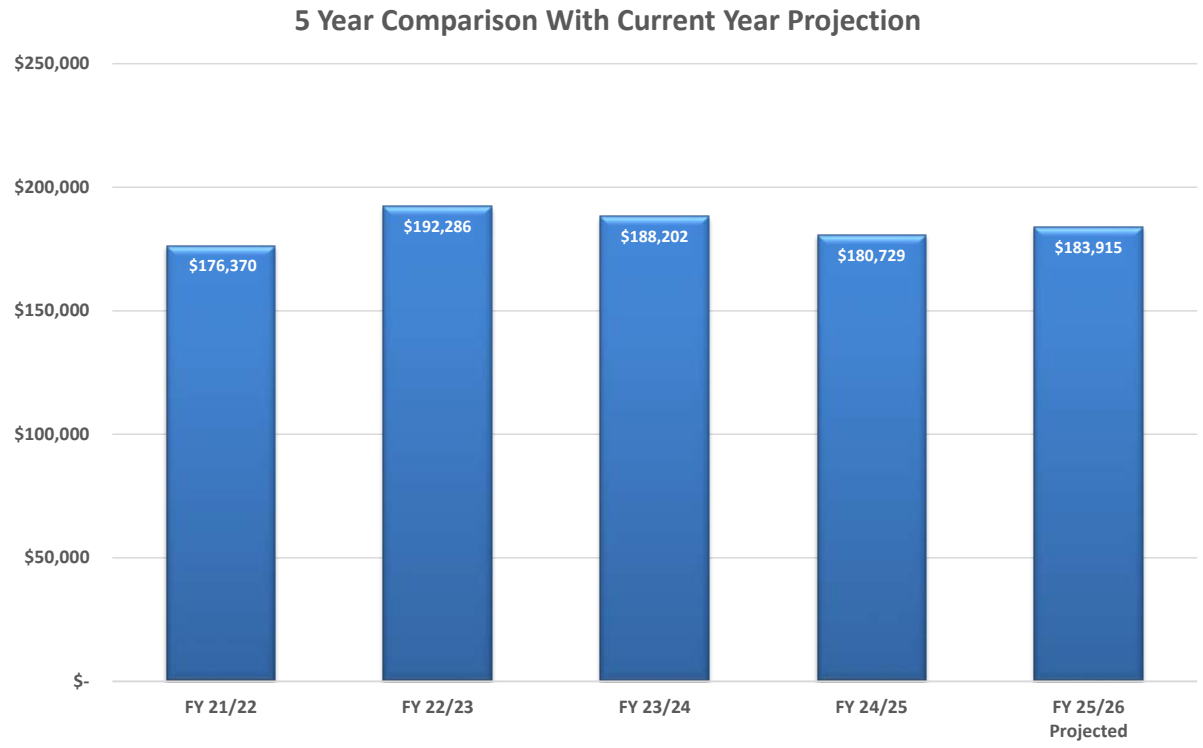
YEAR TO DATE LAST YEAR:	$79,944	BUDGETED REVENUE:	$300,000
YEAR TO DATE THIS YEAR:	$78,340	PERCENTAGE OF YEAR COMPLETED :	25.00%
DIFFERENCE:	-$1,604	PERCENTAGE OF REVENUE TO DATE :	26.11%
		PROJECTION OF ANNUAL REVENUE :	$308,819
PERCENTAGE OF CHANGE:	-2.01%	EST. DOLLAR DIFF ACTUAL TO BUDGET	$8,819
		EST. PERCENT DIFF ACTUAL TO BUDGET	2.9%



VILLAGE OF ALGONQUIN
REVENUE REPORT
VIDEO GAMING TERMINAL TAX

MONTH OF WAGER	MONTH OF DISTRIBUTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	July	$ 15,457	$ 16,153	$ 17,097	$ 15,058	$ 15,331
June	August	$ 13,029	$ 15,793	$ 16,763	$ 14,176	$ 13,538
July	September	$ 15,404	$ 15,151	$ 16,421	$ 13,035	$ 16,486
August	October	$ 13,081	$ 14,540	$ 14,013	$ 16,461	$ 14,410
September	November	$ 12,974	$ 13,945	$ 14,288	$ 13,477	
October	December	$ 15,013	$ 18,037	$ 15,524	$ 13,201	
November	January	$ 15,242	$ 16,579	$ 15,300	$ 15,727	
December	February	$ 15,058	$ 15,733	$ 16,124	$ 15,685	
January	March	$ 13,360	$ 15,843	$ 13,879	$ 14,688	
February	April	$ 14,221	$ 15,409	$ 13,896	$ 13,006	
March	May	$ 17,250	$ 17,126	$ 18,460	$ 18,544	
April	June	$ 16,283	$ 17,978	$ 16,436	$ 17,670	
	TOTAL	$ 176,370	$ 192,286	$ 188,202	$ 180,729	$ 59,765

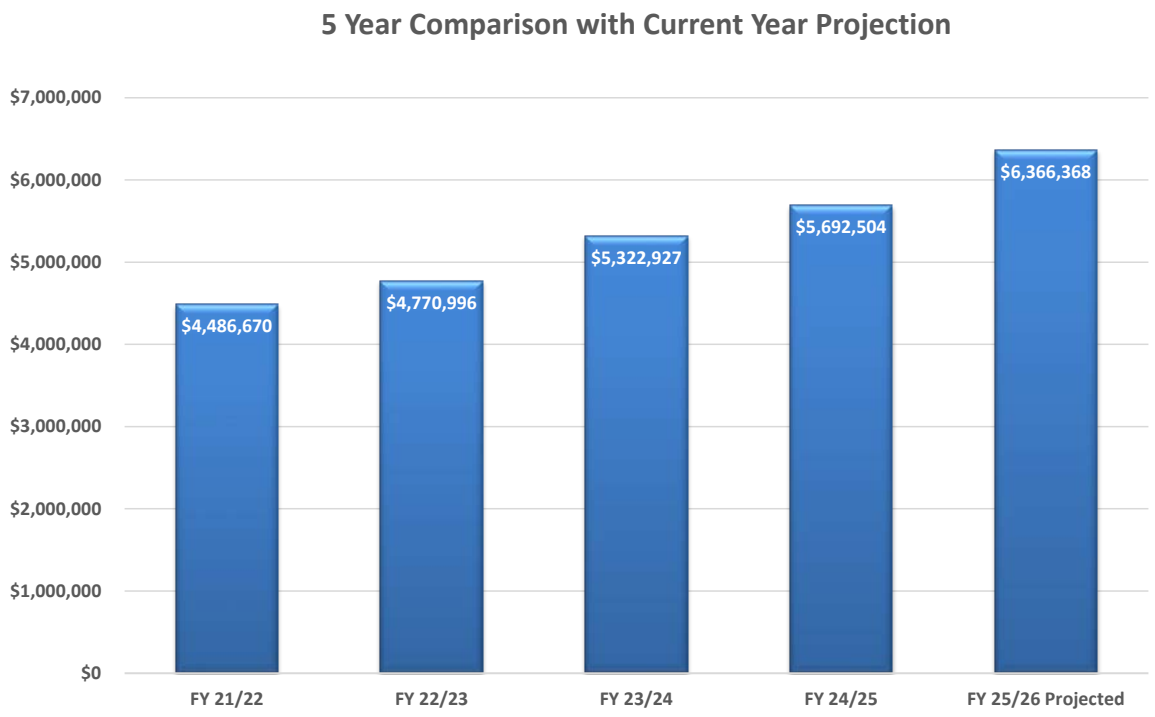
YEAR TO DATE LAST YEAR:	$58,730	BUDGETED REVENUE:	$170,000
YEAR TO DATE THIS YEAR:	$59,765	PERCENTAGE OF YEAR COMPLETED :	33.33%
DIFFERENCE:	$1,035	PERCENTAGE OF REVENUE TO DATE :	35.16%
		PROJECTION OF ANNUAL REVENUE :	$183,915
PERCENTAGE OF CHANGE:	**1.76%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$13,915
		EST. PERCENT DIFF ACTUAL TO BUDGET	**8.2%**



VILLAGE OF ALGONQUIN
REVENUE REPORT
WATER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
April	May	$309,253	$344,251	$396,185	$420,578	$449,684
May	June	$408,760	$405,374	$496,521	$487,801	$557,206
June	July	$442,421	$417,882	$556,236	$516,031	$583,192
July	August	$418,157	$442,165	$479,909	$482,769	$558,409
August	September	$392,774	$419,819	$479,422	$520,524	$566,597
September	October	$390,044	$377,055	$431,229	$521,789	
October	November	$377,388	$419,243	$431,711	$505,708	
November	December	$338,355	$388,399	$406,063	$435,492	
December	January	$365,155	$419,287	$425,048	$460,434	
January	February	$375,076	$400,360	$425,793	$472,665	
February	March	$322,015	$358,232	$384,447	$415,490	
March	April	$347,271	$378,929	$410,363	$453,223	
	TOTAL	$4,486,670	$4,770,996	$5,322,927	$5,692,504	$2,715,088

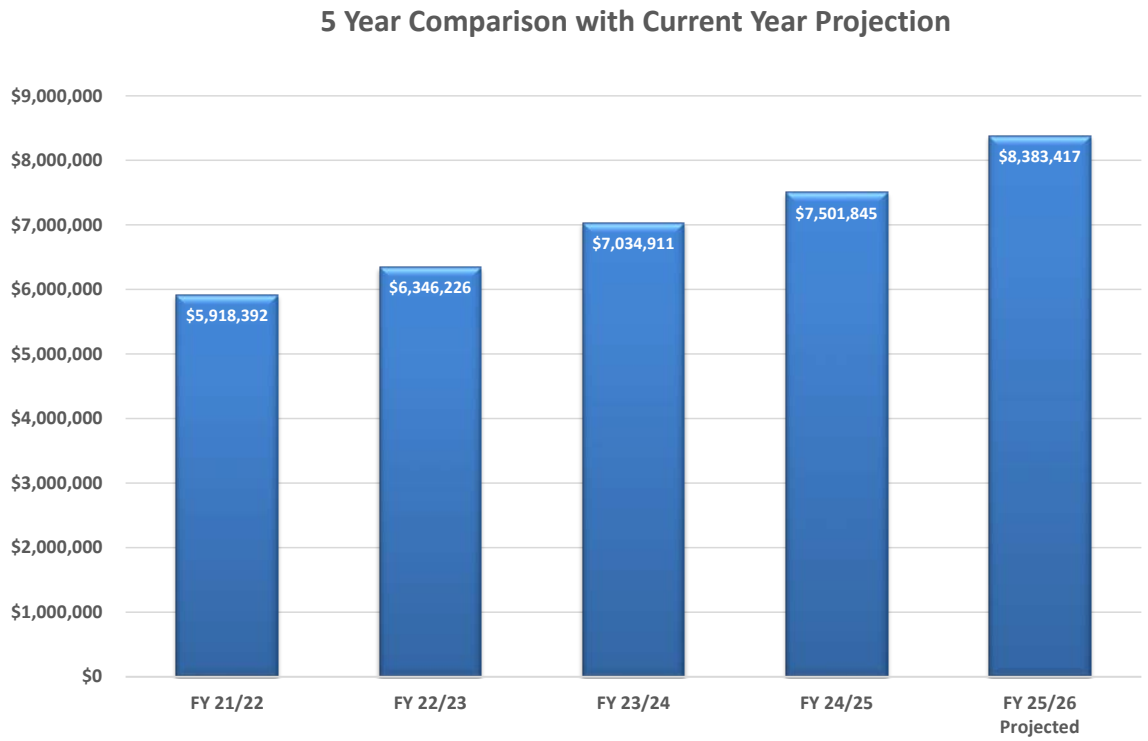
YEAR TO DATE LAST YEAR:	$2,427,703	BUDGETED REVENUE:	$5,585,000
YEAR TO DATE THIS YEAR:	$2,715,088	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	$287,385	PERCENTAGE OF REVENUE TO DATE :	48.61%
		PROJECTION OF ANNUAL REVENUE :	$6,366,368
PERCENTAGE OF CHANGE:	**11.84%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$781,368
		EST. PERCENT DIFF ACTUAL TO BUDGET	**14.0%**



VILLAGE OF ALGONQUIN
REVENUE REPORT
SEWER FEES

MONTH OF USE	MONTH OF COLLECTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 24/25
April	May	$402,661	$458,647	$522,640	$551,969	$591,328
May	June	$530,503	$542,678	$656,290	$642,652	$731,464
June	July	$571,663	$559,436	$731,024	$679,648	$765,968
July	August	$545,349	$593,170	$635,093	$639,422	$740,134
August	September	$510,276	$565,008	$636,738	$690,492	$751,826
September	October	$501,231	$506,190	$570,749	$685,147	
October	November	$494,385	$545,070	$566,156	$663,124	
November	December	$459,106	$512,222	$537,912	$561,089	
December	January	$491,845	$556,068	$560,358	$610,108	
January	February	$505,285	$531,305	$564,555	$626,466	
February	March	$438,372	$476,464	$509,787	$551,729	
March	April	$467,718	$499,968	$543,608	$600,000	
	TOTAL	$5,918,392	$6,346,226	$7,034,911	$7,501,845	$3,580,720

YEAR TO DATE LAST YEAR:	$3,204,183	BUDGETED REVENUE:	$7,385,000
YEAR TO DATE THIS YEAR:	$3,580,720	PERCENTAGE OF YEAR COMPLETED :	41.67%
DIFFERENCE:	$376,537	PERCENTAGE OF REVENUE TO DATE :	48.49%
		PROJECTION OF ANNUAL REVENUE :	$8,383,417
PERCENTAGE OF CHANGE:	**11.75%**	EST. DOLLAR DIFF ACTUAL TO BUDGET	$998,417
		EST. PERCENT DIFF ACTUAL TO BUDGET	**13.5%**

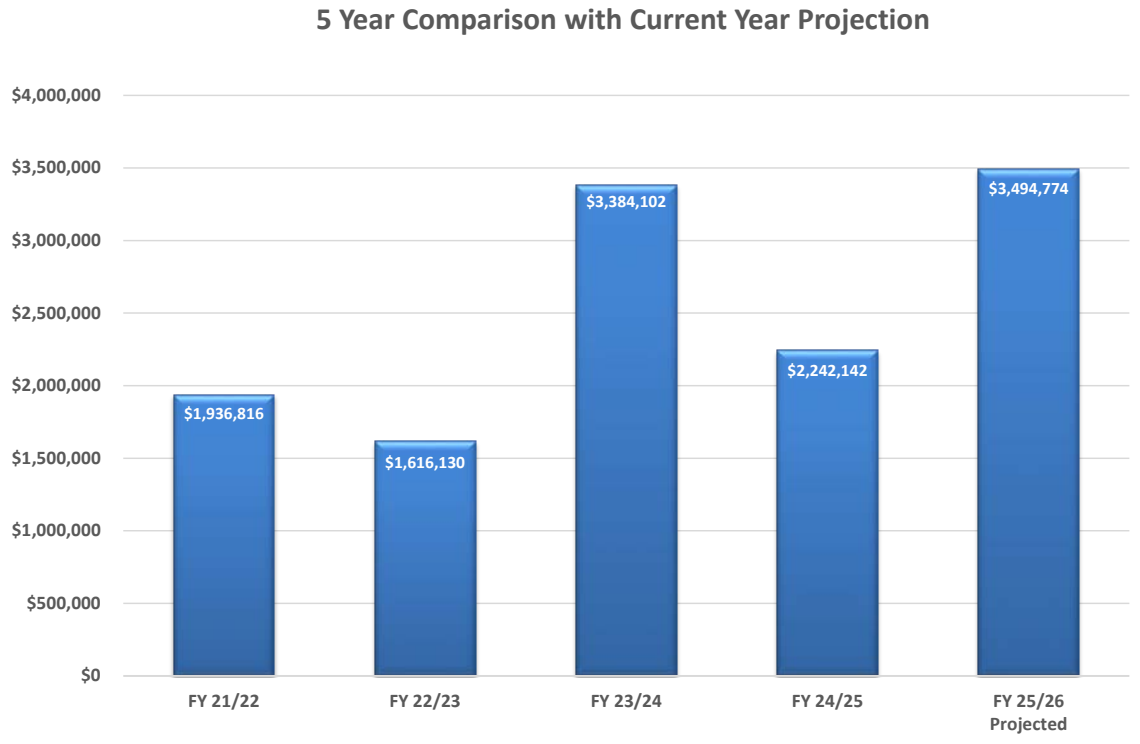


VILLAGE OF ALGONQUIN
FINANCIAL REPORT
WATER & SEWER TAP-ON FEES

MONTH OF COLLECTION	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
May	$109,886	$109,886	$245,728	$141,282	$563,430
June	$133,242	$275,140	$483,942	$85,490	$125,584
July	$243,750	$343,320	$156,980	$357,658	$399,450
August	$125,584	$211,282	$188,376	$277,470	$439,544
September	$179,078	$85,490	$261,772	$263,470	$226,080
October	$188,376	$62,792	$756,256	$177,980	
November	$237,980	$155,486	$293,168	$206,991	
December	$219,772	$101,188	$94,188	$115,188	
January	$125,584	$48,170	$235,470	$29,698	
February	$125,584	$7,000	$233,772	$239,596	
March	$113,490	$101,188	$141,282	$75,094	
April	$134,490	$115,188	$293,168	$272,225	
TOTAL	$1,936,816	$1,616,130	$3,384,102	$2,242,142	$1,754,088

YEAR TO DATE LAST YEAR:	$1,125,370
YEAR TO DATE THIS YEAR:	$1,754,088
DIFFERENCE:	$628,718
PERCENTAGE OF CHANGE:	**55.87%**

BUDGETED REVENUE:	$1,560,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	112.44%
PROJECTION OF ANNUAL REVENUE :	$3,494,774
EST. DOLLAR DIFF ACTUAL TO BUDGET	$1,934,774
EST. PERCENT DIFF ACTUAL TO BUDGET	**124.0%**



VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 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	10,500,000	10,500,000	4,713,341.75	986,141.73	5,786,658.25	44.9%
01000500 31011	HOME RULE SALES TAX	1,475,800	1,475,800	663,433.44	143,506.43	812,366.56	45.0%
01000500 31020	INCOME TAX	6,050,000	6,050,000	2,497,991.52	294,972.97	3,552,008.48	41.3%
01000500 31180	CABLE/VIDEO SERVICE	425,000	425,000	168,205.64	.00	256,794.36	39.6%
01000500 31500	RET - CORPORATE	1,850,000	1,850,000	1,792,001.40	727,288.64	57,998.60	96.9%
01000500 31510	RET - POLICE	2,600,000	2,600,000	2,518,768.09	1,022,246.22	81,231.91	96.9%
01000500 31530	RET - ROAD & BRIDGE	450,000	450,000	464,540.20	183,460.22	-14,540.20	103.2%
01000500 31580	RET - POLICE PENSIO	2,280,000	2,280,000	2,208,765.45	896,431.15	71,234.55	96.9%
01000500 31590	PERS PROPERTY REPL.	15,000	15,000	1,212.26	1,212.26	13,787.74	8.1%
01000500 31591	PERS PROPERTY REPL.	90,000	90,000	32,501.07	.00	57,498.93	36.1%
TOTAL TAXES		25,735,800	25,735,800	15,060,760.82	4,255,259.62	10,675,039.18	58.5%
32 LICENSES & PERMITS							
01000100 32070	PLANNING / ZONING	25,000	25,000	9,258.00	4,448.00	15,742.00	37.0%
01000100 32080	LIQUOR LICENSES	135,000	135,000	160,057.00	75.00	-25,057.00	118.6%
01000100 32085	LICENSES	70,000	70,000	2,955.00	245.00	67,045.00	4.2%
01000100 32100	BUILDING PERMITS	600,000	600,000	642,103.66	78,409.08	-42,103.66	107.0%
01000100 32101	SITE DEVELOPMENT FE	1,500	1,500	180.00	.00	1,320.00	12.0%
01000100 32102	PUBLIC ART FEE	2,500	2,500	2,651.00	276.00	-151.00	106.0%
01000100 32110	OUTSOURCED SERVICES	6,000	6,000	75.00	75.00	5,925.00	1.3%
TOTAL LICENSES & PERMITS		840,000	840,000	817,279.66	83,528.08	22,720.34	97.3%
33 DONATIONS & GRANTS							
01000100 33008	INTERGOVERNMENTAL A	2,500	2,500	.00	.00	2,500.00	.0%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
01000100 33030	DONATIONS-OPER-GEN	100,000	100,000	17,706.59	2,116.10	82,293.41	17.7%
01000100 33100	DONATIONS-MAKEUP TA	20,000	20,000	10,000.00	.00	10,000.00	50.0%
01000200 33010	INTERGOVERNMENTAL A	500,000	500,000	45,165.68	9,004.97	454,834.32	9.0%
01000200 33031	DONATIONS-OPER-PUB	30,000	30,000	12,436.70	14,913.54	17,563.30	41.5%
01000200 33231	GRANTS-OPERATING-PU	0	0	18,899.56	1,311.44	-18,899.56	100.0%
01000300 33032	DONATIONS-OPER-PUB	25,000	25,000	1,386.30	275.76	23,613.70	5.5%
TOTAL DONATIONS & GRANTS		677,500	677,500	105,594.83	27,621.81	571,905.17	15.6%
34 CHARGES FOR SERVICES							
01000100 34012	REPORTS/MAPS/ORDINA	500	500	685.00	190.00	-185.00	137.0%
01000100 34100	RENTAL INCOME	59,000	59,000	53,619.68	900.00	5,380.32	90.9%
01000100 34101	FACILITY RENTAL FEE	4,000	4,000	1,095.00	720.00	2,905.00	27.4%
01000100 34105	PLATTING FEES	15,000	15,000	.00	.00	15,000.00	.0%
01000100 34410	RECREATION PROGRAMS	90,000	90,000	50,838.00	8,158.00	39,162.00	56.5%
01000200 34018	TRUCK WEIGHT PERMIT	10,000	10,000	2,875.00	350.00	7,125.00	28.8%
01000200 34020	POLICE ACCIDENT REP	5,000	5,000	2,022.00	497.00	2,978.00	40.4%
01000200 34025	POLICE TRAINING REI	25,000	25,000	.00	.00	25,000.00	.0%
01000200 34720	ADMINISTRATIVE FEES	0	0	5.00	.00	-5.00	100.0%
01000300 34102	PARK USAGE FEES	14,000	14,000	9,830.00	725.00	4,170.00	70.2%
TOTAL CHARGES FOR SERVICES		222,500	222,500	120,969.68	11,540.00	101,530.32	54.4%
35 FINES & FORFEITURES							
01000100 35012	BUILDING PERMIT FIN	1,000	1,000	45.00	.00	955.00	4.5%
01000100 35095	MUNICIPAL COURT	8,500	8,500	2,718.00	1,120.00	5,782.00	32.0%
01000200 35050	POLICE FINES	55,000	55,000	23,426.00	4,141.00	31,574.00	42.6%
01000200 35053	MUNICIPAL - POLICE	45,000	45,000	19,544.53	4,404.00	25,455.47	43.4%
01000200 35060	COUNTY - DUI FINES	20,000	20,000	7,968.00	892.00	12,032.00	39.8%
01000200 35062	COUNTY - COURT FINE	130,000	130,000	46,423.77	11,507.62	83,576.23	35.7%
01000200 35063	COUNTY - DRUG FINES	200	200	.00	.00	200.00	.0%
01000200 35064	COUNTY - PROSECUTIO	200	200	.00	.00	200.00	.0%
01000200 35065	COUNTY - VEHICLE FI	100	100	.00	.00	100.00	.0%
01000200 35066	COUNTY - ELECTRONIC	3,000	3,000	1,212.00	280.00	1,788.00	40.4%
01000200 35067	COUNTY - WARRANT EX	1,000	1,000	.00	.00	1,000.00	.0%
01000200 35085	ADMINISTRATIVE TOWI	36,000	36,000	13,040.00	3,500.00	22,960.00	36.2%
01000200 35090	TRAFFIC LIGHT ENFOR	0	0	315.00	160.00	-315.00	100.0%
TOTAL FINES & FORFEITURES		300,000	300,000	114,692.30	26,004.62	185,307.70	38.2%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
36 INVESTMENT INCOME							
01000500 36001	INTEREST	5,000	5,000	18,020.71	5,685.53	-13,020.71	360.4%
01000500 36020	INTEREST - INVESTME	320,000	320,000	178,756.25	32,075.68	141,243.75	55.9%
01000500 36050	INVESTMENT INCOME -	150,000	150,000	87,899.99	32,463.44	62,100.01	58.6%
01000500 36250	GAIN / LOSS ON INVE	0	0	2,371.18	71.26	-2,371.18	100.0%
TOTAL INVESTMENT INCOME		475,000	475,000	287,048.13	70,295.91	187,951.87	60.4%
37 OTHER INCOME							
01000100 37905	SALE OF SURPLUS PRO	140,000	140,000	33,636.63	11,703.51	106,363.37	24.0%
01000300 37100	RESTITUTION-PUBLIC	0	0	2,063.97	363.97	-2,063.97	100.0%
01000500 37110	INSURANCE CLAIMS	0	0	28,304.92	16,548.61	-28,304.92	100.0%
01000500 37900	MISCELLANEOUS REVEN	0	0	8,534.24	.00	-8,534.24	100.0%
TOTAL OTHER INCOME		140,000	140,000	72,539.76	28,616.09	67,460.24	51.8%
38 OTHER FINANCING SOUR							
01000500 38016	TRANSFER FROM DEVEL	45,000	45,000	.00	.00	45,000.00	.0%
TOTAL OTHER FINANCING SOUR		45,000	45,000	.00	.00	45,000.00	.0%
TOTAL UNDESIGNATED		28,435,800	28,435,800	16,578,885.18	4,502,866.13	11,856,914.82	58.3%
10 RECREATION							
33 DONATIONS & GRANTS							
01001100 33025	DONATIONS - RECREAT	20,000	20,000	16,866.00	1,300.00	3,134.00	84.3%
TOTAL DONATIONS & GRANTS		20,000	20,000	16,866.00	1,300.00	3,134.00	84.3%
TOTAL RECREATION		20,000	20,000	16,866.00	1,300.00	3,134.00	84.3%
TOTAL UNDEFINED		28,455,800	28,455,800	16,595,751.18	4,504,166.13	11,860,048.82	58.3%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL		28,455,800	28,455,800	16,595,751.18	4,504,166.13	11,860,048.82	58.3%
TOTAL REVENUES		28,455,800	28,455,800	16,595,751.18	4,504,166.13	11,860,048.82	
02 CEMETERY							
000 UNDEFINED							
00 UNDESIGNATED							
34 CHARGES FOR SERVICES							
02000100 34100	RENTAL INCOME	32,000	32,000	35,511.58	.00	-3,511.58	111.0%
02000100 34300	LOTS & GRAVES	5,000	5,000	12,940.00	1,200.00	-7,940.00	258.8%
02000100 34310	GRAVE OPENING	10,000	10,000	8,300.00	1,200.00	1,700.00	83.0%
02000100 34320	PERPETUAL CARE	1,500	1,500	900.00	.00	600.00	60.0%
TOTAL CHARGES FOR SERVICES		48,500	48,500	57,651.58	2,400.00	-9,151.58	118.9%
36 INVESTMENT INCOME							
02000500 36001	INTEREST	0	0	3,000.85	731.03	-3,000.85	100.0%
02000500 36020	INTEREST - INVESTME	6,000	6,000	3,905.05	801.33	2,094.95	65.1%
02000500 36026	INTEREST - CEMETERY	0	0	88.22	2.31	-88.22	100.0%
TOTAL INVESTMENT INCOME		6,000	6,000	6,994.12	1,534.67	-994.12	116.6%
38 OTHER FINANCING SOUR							
02000500 38001	TRANSFER FROM GENER	134,800	134,800	.00	.00	134,800.00	.0%
TOTAL OTHER FINANCING SOUR		134,800	134,800	.00	.00	134,800.00	.0%
TOTAL UNDESIGNATED		189,300	189,300	64,645.70	3,934.67	124,654.30	34.1%
TOTAL UNDEFINED		189,300	189,300	64,645.70	3,934.67	124,654.30	34.1%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL CEMETERY		189,300	189,300	64,645.70	3,934.67	124,654.30	34.1%
	TOTAL REVENUES	189,300	189,300	64,645.70	3,934.67	124,654.30	
03 MFT							
000 UNDEFINED							
00 UNDESIGNATED							
33 DONATIONS & GRANTS							
03000300 33015	MFT ALLOTMENTS	650,000	650,000	270,870.85	61,085.73	379,129.15	41.7%
03000300 33018	MFT TRANSPORTATION	670,000	670,000	293,726.37	63,755.86	376,273.63	43.8%
TOTAL DONATIONS & GRANTS		1,320,000	1,320,000	564,597.22	124,841.59	755,402.78	42.8%
36 INVESTMENT INCOME							
03000500 36020	INTEREST - INVESTME	60,000	60,000	34,482.02	7,576.48	25,517.98	57.5%
TOTAL INVESTMENT INCOME		60,000	60,000	34,482.02	7,576.48	25,517.98	57.5%
TOTAL UNDESIGNATED		1,380,000	1,380,000	599,079.24	132,418.07	780,920.76	43.4%
TOTAL UNDEFINED		1,380,000	1,380,000	599,079.24	132,418.07	780,920.76	43.4%
TOTAL MFT		1,380,000	1,380,000	599,079.24	132,418.07	780,920.76	43.4%
	TOTAL REVENUES	1,380,000	1,380,000	599,079.24	132,418.07	780,920.76	
04 STREET IMPROVEMENT							
000 UNDEFINED							
00 UNDESIGNATED							
31 TAXES							

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
04000500 31011	HOME RULE SALES TAX	3,870,000	3,870,000	1,737,563.78	375,850.18	2,132,436.22	44.9%
04000500 31190	EXCISE TAX	135,000	135,000	59,095.36	12,894.66	75,904.64	43.8%
04000500 31495	UTILITY TAX RECEIPT	890,000	890,000	379,236.28	89,789.31	510,763.72	42.6%
	TOTAL TAXES	4,895,000	4,895,000	2,175,895.42	478,534.15	2,719,104.58	44.5%
33 DONATIONS & GRANTS							
04000300 33012	INTERGOVERNMENTAL A	0	60,285	62,514.55	2,230.00	-2,230.00	103.7%
	TOTAL DONATIONS & GRANTS	0	60,285	62,514.55	2,230.00	-2,230.00	103.7%
36 INVESTMENT INCOME							
04000500 36001	INTEREST	0	0	24,185.03	5,048.63	-24,185.03	100.0%
04000500 36020	INTEREST - INVESTME	105,000	105,000	54,807.47	6,445.92	50,192.53	52.2%
	TOTAL INVESTMENT INCOME	105,000	105,000	78,992.50	11,494.55	26,007.50	75.2%
38 OTHER FINANCING SOUR							
04000500 38001	TRANSFER FROM GENER	1,000,000	1,000,000	.00	.00	1,000,000.00	.0%
	TOTAL OTHER FINANCING SOUR	1,000,000	1,000,000	.00	.00	1,000,000.00	.0%
	TOTAL UNDESIGNATED	6,000,000	6,060,285	2,317,402.47	492,258.70	3,742,882.08	38.2%
	TOTAL UNDEFINED	6,000,000	6,060,285	2,317,402.47	492,258.70	3,742,882.08	38.2%
	TOTAL STREET IMPROVEMENT	6,000,000	6,060,285	2,317,402.47	492,258.70	3,742,882.08	38.2%
	TOTAL REVENUES	6,000,000	6,060,285	2,317,402.47	492,258.70	3,742,882.08	
05 SWIMMING POOL							
000 UNDEFINED							
00 UNDESIGNATED							

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
33 DONATIONS & GRANTS							
05000100 33030	DONATIONS-OPER-GEN	200	200	.00	.00	200.00	.0%
TOTAL DONATIONS & GRANTS		200	200	.00	.00	200.00	.0%
34 CHARGES FOR SERVICES							
05000100 34100	RENTAL INCOME	30,000	30,000	19,800.00	-500.00	10,200.00	66.0%
05000100 34500	SWIMMING FEES - ANN	30,000	30,000	30,129.00	.00	-129.00	100.4%
05000100 34510	SWIMMING FEES - DAI	30,000	30,000	46,473.50	14.00	-16,473.50	154.9%
05000100 34520	SWIMMING LESSONS	25,000	25,000	27,780.00	.00	-2,780.00	111.1%
05000100 34560	CONCESSIONS	12,000	12,000	14,199.50	.00	-2,199.50	118.3%
TOTAL CHARGES FOR SERVICES		127,000	127,000	138,382.00	-486.00	-11,382.00	109.0%
36 INVESTMENT INCOME							
05000500 36001	INTEREST	0	0	.43	.09	-.43	100.0%
TOTAL INVESTMENT INCOME		0	0	.43	.09	-.43	100.0%
38 OTHER FINANCING SOUR							
05000500 38001	TRANSFER FROM GENER	248,500	248,500	215,313.37	22,444.82	33,186.63	86.6%
TOTAL OTHER FINANCING SOUR		248,500	248,500	215,313.37	22,444.82	33,186.63	86.6%
TOTAL UNDESIGNATED		375,700	375,700	353,695.80	21,958.91	22,004.20	94.1%
TOTAL UNDEFINED		375,700	375,700	353,695.80	21,958.91	22,004.20	94.1%
TOTAL SWIMMING POOL		375,700	375,700	353,695.80	21,958.91	22,004.20	94.1%
TOTAL REVENUES		375,700	375,700	353,695.80	21,958.91	22,004.20	
06 PARK IMPROVEMENT							
000 UNDEFINED							

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		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	910,000	910,000	410,696.89	88,837.32	499,303.11	45.1%
06000500 31175	VIDEO GAMING TERMIN	170,000	170,000	81,569.46	16,486.35	88,430.54	48.0%
06000500 31176	VIDEO GAMING PUSH T	200,000	200,000	.00	.00	200,000.00	.0%
06000500 31190	EXCISE TAX	165,000	165,000	72,227.67	15,760.15	92,772.33	43.8%
TOTAL TAXES		1,445,000	1,445,000	564,494.02	121,083.82	880,505.98	39.1%
33 DONATIONS & GRANTS							
06000300 33052	DONATIONS-CAPITAL-P	0	0	481,237.14	50,508.72	-481,237.14	100.0%
06000300 33252	GRANTS-CAPITAL-PUB	1,000,000	1,000,000	.00	.00	1,000,000.00	.0%
TOTAL DONATIONS & GRANTS		1,000,000	1,000,000	481,237.14	50,508.72	518,762.86	48.1%
36 INVESTMENT INCOME							
06000500 36001	INTEREST	0	0	10,639.54	2,040.09	-10,639.54	100.0%
06000500 36020	INTEREST - INVESTME	25,000	25,000	11,500.76	685.85	13,499.24	46.0%
TOTAL INVESTMENT INCOME		25,000	25,000	22,140.30	2,725.94	2,859.70	88.6%
38 OTHER FINANCING SOUR							
06000500 38001	TRANSFER FROM GENER	1,800,000	1,800,000	1,000,000.00	.00	800,000.00	55.6%
TOTAL OTHER FINANCING SOUR		1,800,000	1,800,000	1,000,000.00	.00	800,000.00	55.6%
TOTAL UNDESIGNATED		4,270,000	4,270,000	2,067,871.46	174,318.48	2,202,128.54	48.4%
TOTAL UNDEFINED		4,270,000	4,270,000	2,067,871.46	174,318.48	2,202,128.54	48.4%
TOTAL PARK IMPROVEMENT		4,270,000	4,270,000	2,067,871.46	174,318.48	2,202,128.54	48.4%
TOTAL REVENUES		4,270,000	4,270,000	2,067,871.46	174,318.48	2,202,128.54	

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
07 WATER & SEWER							
000 UNDEFINED							
00 UNDESIGNATED							
33 DONATIONS & GRANTS							
07000400 33035	DONATIONS-OPERATING	0	0	5,054.36	79.84	-5,054.36	100.0%
TOTAL DONATIONS & GRANTS		0	0	5,054.36	79.84	-5,054.36	100.0%
34 CHARGES FOR SERVICES							
07000400 34100	RENTAL INCOME	100,000	100,000	.00	.00	100,000.00	.0%
07000400 34700	WATER FEES	5,585,000	5,585,000	2,271,050.91	566,597.17	3,313,949.09	40.7%
07000400 34710	SEWER FEES	7,385,000	7,385,000	2,988,493.50	751,825.68	4,396,506.50	40.5%
07000400 34715	INFRASTRUCTURE FEE	1,375,000	1,375,000	615,085.16	128,713.00	759,914.84	44.7%
07000400 34720	ADMINISTRATIVE FEES	4,000	4,000	2,379.00	690.00	1,621.00	59.5%
07000400 34730	W & S LATE CHARGES	110,000	110,000	53,712.14	12,114.35	56,287.86	48.8%
07000400 34740	WATER TURN ON CHARG	20,000	20,000	10,655.48	1,576.83	9,344.52	53.3%
07000400 34820	METER SALES	100,000	100,000	76,694.00	9,456.00	23,306.00	76.7%
TOTAL CHARGES FOR SERVICES		14,679,000	14,679,000	6,018,070.19	1,470,973.03	8,660,929.81	41.0%
36 INVESTMENT INCOME							
07000500 36001	INTEREST	21,000	21,000	61,423.91	13,528.79	-40,423.91	292.5%
07000500 36020	INTEREST - INVESTME	600,000	600,000	233,090.27	47,305.56	366,909.73	38.8%
TOTAL INVESTMENT INCOME		621,000	621,000	294,514.18	60,834.35	326,485.82	47.4%
37 OTHER INCOME							
07000400 37905	SALE OF SURPLUS PRO	40,000	40,000	4,787.00	.00	35,213.00	12.0%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL OTHER INCOME		40,000	40,000	4,787.00	.00	35,213.00	12.0%
TOTAL UNDESIGNATED		15,340,000	15,340,000	6,322,425.73	1,531,887.22	9,017,574.27	41.2%
TOTAL UNDEFINED		15,340,000	15,340,000	6,322,425.73	1,531,887.22	9,017,574.27	41.2%
TOTAL WATER & SEWER		15,340,000	15,340,000	6,322,425.73	1,531,887.22	9,017,574.27	41.2%
TOTAL REVENUES		15,340,000	15,340,000	6,322,425.73	1,531,887.22	9,017,574.27	
12 WATER & SEWER IMPROVEMENT							
000 UNDEFINED							
00 UNDESIGNATED							
33 DONATIONS & GRANTS							
12000400 33055	DONATIONS-CAPITAL-W	40,000	40,000	77,130.38	7,283.80	-37,130.38	192.8%
TOTAL DONATIONS & GRANTS		40,000	40,000	77,130.38	7,283.80	-37,130.38	192.8%
34 CHARGES FOR SERVICES							
12000400 34800	WATER TAP-ONS	800,000	800,000	902,240.00	119,900.00	-102,240.00	112.8%
12000400 34810	SEWER TAP-ONS	760,000	760,000	851,848.00	106,180.00	-91,848.00	112.1%
TOTAL CHARGES FOR SERVICES		1,560,000	1,560,000	1,754,088.00	226,080.00	-194,088.00	112.4%
36 INVESTMENT INCOME							
12000500 36001	INTEREST	0	0	47,167.54	11,709.11	-47,167.54	100.0%
12000500 36020	INTEREST - INVESTME	175,000	175,000	80,118.23	12,956.49	94,881.77	45.8%
TOTAL INVESTMENT INCOME		175,000	175,000	127,285.77	24,665.60	47,714.23	72.7%
38 OTHER FINANCING SOUR							

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
12000500 38007	TRANSFER FROM W&S O	3,244,150	3,244,150	615,085.16	128,713.00	2,629,064.84	19.0%
TOTAL OTHER FINANCING SOUR		3,244,150	3,244,150	615,085.16	128,713.00	2,629,064.84	19.0%
TOTAL UNDESIGNATED		5,019,150	5,019,150	2,573,589.31	386,742.40	2,445,560.69	51.3%
TOTAL UNDEFINED		5,019,150	5,019,150	2,573,589.31	386,742.40	2,445,560.69	51.3%
TOTAL WATER & SEWER IMPROVEMENT		5,019,150	5,019,150	2,573,589.31	386,742.40	2,445,560.69	51.3%
TOTAL REVENUES		5,019,150	5,019,150	2,573,589.31	386,742.40	2,445,560.69	
16 DEVELOPMENT FUND							
000 UNDEFINED							
00 UNDESIGNATED							
31 TAXES							
16000500 31496	HOTEL TAX RECEIPTS	100,000	100,000	53,254.78	22,890.40	46,745.22	53.3%
TOTAL TAXES		100,000	100,000	53,254.78	22,890.40	46,745.22	53.3%
36 INVESTMENT INCOME							
16000500 36001	INTEREST	0	0	49.10	.01	-49.10	100.0%
16000500 36015	INTEREST - CUL DE S	2,000	2,000	25.84	.45	1,974.16	1.3%
16000500 36016	INTEREST - HOTEL TA	8,000	8,000	509.72	10.36	7,490.28	6.4%
16000500 36017	INTEREST - INV POOL	0	0	1,361.74	245.90	-1,361.74	100.0%
16000500 36018	INTEREST - INV POOL	0	0	2,157.10	390.84	-2,157.10	100.0%
TOTAL INVESTMENT INCOME		10,000	10,000	4,103.50	647.56	5,896.50	41.0%
TOTAL UNDESIGNATED		110,000	110,000	57,358.28	23,537.96	52,641.72	52.1%
TOTAL UNDEFINED		110,000	110,000	57,358.28	23,537.96	52,641.72	52.1%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DEVELOPMENT FUND	110,000	110,000	57,358.28	23,537.96	52,641.72	52.1%
TOTAL REVENUES	110,000	110,000	57,358.28	23,537.96	52,641.72	
24 VILLAGE CONSTRUCTION						
000 UNDEFINED						
00 UNDESIGNATED						
33 DONATIONS & GRANTS						
24000100 33050 DONATIONS-CAPITAL-G	15,000	15,000	2,000.00	.00	13,000.00	13.3%
TOTAL DONATIONS & GRANTS	15,000	15,000	2,000.00	.00	13,000.00	13.3%
36 INVESTMENT INCOME						
24000500 36001 INTEREST	0	0	474.50	125.31	-474.50	100.0%
24000500 36020 INTEREST - INVESTME	1,000	1,000	434.13	77.66	565.87	43.4%
TOTAL INVESTMENT INCOME	1,000	1,000	908.63	202.97	91.37	90.9%
TOTAL UNDESIGNATED	16,000	16,000	2,908.63	202.97	13,091.37	18.2%
TOTAL UNDEFINED	16,000	16,000	2,908.63	202.97	13,091.37	18.2%
TOTAL VILLAGE CONSTRUCTION	16,000	16,000	2,908.63	202.97	13,091.37	18.2%
TOTAL REVENUES	16,000	16,000	2,908.63	202.97	13,091.37	
26 NATURAL AREA & DRAINAGE IMPROV						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
26000500 31011	HOME RULE SALES TAX	775,000	775,000	347,512.77	75,170.04	427,487.23	44.8%
TOTAL TAXES		775,000	775,000	347,512.77	75,170.04	427,487.23	44.8%
33 DONATIONS & GRANTS							
26000300 33153	DONATIONS - WATERSH	10,000	10,000	26,350.00	2,600.00	-16,350.00	263.5%
26000300 33252	GRANTS-CAPITAL-PUB	1,140,000	1,140,000	.00	.00	1,140,000.00	.0%
TOTAL DONATIONS & GRANTS		1,150,000	1,150,000	26,350.00	2,600.00	1,123,650.00	2.3%
36 INVESTMENT INCOME							
26000500 36001	INTEREST	0	0	1,408.28	144.65	-1,408.28	100.0%
26000500 36020	INTEREST - INVESTME	35,000	35,000	15,278.76	2,959.04	19,721.24	43.7%
TOTAL INVESTMENT INCOME		35,000	35,000	16,687.04	3,103.69	18,312.96	47.7%
TOTAL UNDESIGNATED		1,960,000	1,960,000	390,549.81	80,873.73	1,569,450.19	19.9%
TOTAL UNDEFINED		1,960,000	1,960,000	390,549.81	80,873.73	1,569,450.19	19.9%
TOTAL NATURAL AREA & DRAINAGE IMP		1,960,000	1,960,000	390,549.81	80,873.73	1,569,450.19	19.9%
TOTAL REVENUES		1,960,000	1,960,000	390,549.81	80,873.73	1,569,450.19	
28 BUILDING MAINT. SERVICE							
000 UNDEFINED							
00 UNDESIGNATED							
33 DONATIONS & GRANTS							
28 33160	DONATIONS	0	0	1,672.33	15.00	-1,672.33	100.0%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL DONATIONS & GRANTS		0	0	1,672.33	15.00	-1,672.33	100.0%
34 CHARGES FOR SERVICES							
28 34900	SERVICE FUND BILLINGS	1,116,000	1,116,000	628,381.48	96,212.08	487,618.52	56.3%
TOTAL CHARGES FOR SERVICES		1,116,000	1,116,000	628,381.48	96,212.08	487,618.52	56.3%
TOTAL UNDESIGNATED		1,116,000	1,116,000	630,053.81	96,227.08	485,946.19	56.5%
TOTAL UNDEFINED		1,116,000	1,116,000	630,053.81	96,227.08	485,946.19	56.5%
TOTAL BUILDING MAINT. SERVICE		1,116,000	1,116,000	630,053.81	96,227.08	485,946.19	56.5%
TOTAL REVENUES		1,116,000	1,116,000	630,053.81	96,227.08	485,946.19	
29 VEHICLE MAINT. SERVICE							
000 UNDEFINED							
00 UNDESIGNATED							
33 DONATIONS & GRANTS							
29 33160	DONATIONS	0	0	50.00	10.00	-50.00	100.0%
TOTAL DONATIONS & GRANTS		0	0	50.00	10.00	-50.00	100.0%
34 CHARGES FOR SERVICES							
29 34900	SERVICE FUND BILLINGS	921,400	921,400	306,096.93	48,798.46	615,303.07	33.2%
29 34920	FUEL BILLINGS	240,000	240,000	71,473.88	16,103.91	168,526.12	29.8%
29 34921	FIRE DISTRICT FUEL BILLIN	76,000	76,000	18,750.82	5,534.48	57,249.18	24.7%
29 34922	FLEET MAINT. BILLINGS	100,000	100,000	23,959.34	7,162.37	76,040.66	24.0%
TOTAL CHARGES FOR SERVICES		1,337,400	1,337,400	420,280.97	77,599.22	917,119.03	31.4%
TOTAL UNDESIGNATED		1,337,400	1,337,400	420,330.97	77,609.22	917,069.03	31.4%
TOTAL UNDEFINED		1,337,400	1,337,400	420,330.97	77,609.22	917,069.03	31.4%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL VEHICLE MAINT. SERVICE	1,337,400	1,337,400	420,330.97	77,609.22	917,069.03	31.4%
TOTAL REVENUES	1,337,400	1,337,400	420,330.97	77,609.22	917,069.03	
32 DOWNTOWN TIF DISTRICT						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						
32000500 31565 RET - DOWNTOWN TIF	1,570,000	1,570,000	1,440,285.06	520,704.25	129,714.94	91.7%
TOTAL TAXES	1,570,000	1,570,000	1,440,285.06	520,704.25	129,714.94	91.7%
36 INVESTMENT INCOME						
32000500 36001 INTEREST	10,000	10,000	4,060.28	51.26	5,939.72	40.6%
32000500 36020 INTEREST - INVESTME	0	0	4,452.42	826.31	-4,452.42	100.0%
TOTAL INVESTMENT INCOME	10,000	10,000	8,512.70	877.57	1,487.30	85.1%
TOTAL UNDESIGNATED	1,580,000	1,580,000	1,448,797.76	521,581.82	131,202.24	91.7%
TOTAL UNDEFINED	1,580,000	1,580,000	1,448,797.76	521,581.82	131,202.24	91.7%
TOTAL DOWNTOWN TIF DISTRICT	1,580,000	1,580,000	1,448,797.76	521,581.82	131,202.24	91.7%
TOTAL REVENUES	1,580,000	1,580,000	1,448,797.76	521,581.82	131,202.24	
33 NORTHPOINT TIF						
000 UNDEFINED						
00 UNDESIGNATED						
31 TAXES						

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
33000500 31567 RET - NORTHPOINT TI	1,150,000	1,150,000	1,104,224.96	551,902.31	45,775.04	96.0%
TOTAL TAXES	1,150,000	1,150,000	1,104,224.96	551,902.31	45,775.04	96.0%
36 INVESTMENT INCOME						
33000500 36001 INTEREST	1,000	1,000	89.52	28.11	910.48	9.0%
TOTAL INVESTMENT INCOME	1,000	1,000	89.52	28.11	910.48	9.0%
TOTAL UNDESIGNATED	1,151,000	1,151,000	1,104,314.48	551,930.42	46,685.52	95.9%
TOTAL UNDEFINED	1,151,000	1,151,000	1,104,314.48	551,930.42	46,685.52	95.9%
TOTAL NORTHPOINT TIF	1,151,000	1,151,000	1,104,314.48	551,930.42	46,685.52	95.9%
TOTAL REVENUES	1,151,000	1,151,000	1,104,314.48	551,930.42	46,685.52	
53 POLICE PENSION						
000 UNDEFINED						
00 UNDESIGNATED						
36 INVESTMENT INCOME						
53 36145 INVESTMENT INCOME - PP	300,000	300,000	110,492.58	.00	189,507.42	36.8%
53 36250 GAIN / LOSS ON INVESTMENT	3,720,000	3,720,000	5,560,854.89	.00	-1,840,854.89	149.5%
TOTAL INVESTMENT INCOME	4,020,000	4,020,000	5,671,347.47	.00	-1,651,347.47	141.1%
37 OTHER INCOME						
53 37010 EMPLOYEE CONTRIBUTIONS	555,000	555,000	174,320.65	.00	380,679.35	31.4%
53 37020 EMPLOYER CONTRIBUTIONS	2,280,000	2,280,000	1,312,334.30	.00	967,665.70	57.6%

VILLAGE OF ALGONQUIN

YTD REVENUE BUDGET REPORT - SEPT 2025

FOR 2026 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
53 37900 MISCELLANEOUS REVENUE	0	0	5,972.50	.00	-5,972.50	100.0%
TOTAL OTHER INCOME	2,835,000	2,835,000	1,492,627.45	.00	1,342,372.55	52.6%
TOTAL UNDESIGNATED	6,855,000	6,855,000	7,163,974.92	.00	-308,974.92	104.5%
TOTAL UNDEFINED	6,855,000	6,855,000	7,163,974.92	.00	-308,974.92	104.5%
TOTAL POLICE PENSION	6,855,000	6,855,000	7,163,974.92	.00	-308,974.92	104.5%
TOTAL REVENUES	6,855,000	6,855,000	7,163,974.92	.00	-308,974.92	
99 DEBT SERVICE						
000 UNDEFINED						
00 UNDESIGNATED						
38 OTHER FINANCING SOUR						
99000500 38004 TRANSFER FROM STREE	536,980	536,980	229,359.34	.00	307,620.66	42.7%
99000500 38006 TRANSFER FROM PARK	1,173,120	1,173,120	501,084.41	.00	672,035.59	42.7%
TOTAL OTHER FINANCING SOUR	1,710,100	1,710,100	730,443.75	.00	979,656.25	42.7%
TOTAL UNDESIGNATED	1,710,100	1,710,100	730,443.75	.00	979,656.25	42.7%
TOTAL UNDEFINED	1,710,100	1,710,100	730,443.75	.00	979,656.25	42.7%
TOTAL DEBT SERVICE	1,710,100	1,710,100	730,443.75	.00	979,656.25	42.7%
TOTAL REVENUES	1,710,100	1,710,100	730,443.75	.00	979,656.25	
GRAND TOTAL	76,865,450	76,925,735	42,843,193.30	8,599,647.78	34,082,541.25	55.7%

** END OF REPORT - Generated by Leonardo Beltran **

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL								
100 GENERAL SVCS. ADMINISTRATION								
00 UNDESIGNATED								
41 PERSONNEL								
01100100 41103	IMRF	158,000	135,000	50,798.11	10,181.16	.00	84,201.89	37.6%
01100100 41104	FICA	134,500	116,000	43,618.73	8,418.94	.00	72,381.27	37.6%
01100100 41105	SUI	3,500	2,800	72.56	.00	.00	2,727.44	2.6%
01100100 41106	INSURANCE	214,000	176,000	76,843.31	15,368.71	29.70	99,126.99	43.7%
01100100 41110	SALARIES	1,638,000	1,400,000	562,958.95	113,275.76	.00	837,041.05	40.2%
01100100 41130	SALARY ELECTED	57,000	57,000	23,750.00	4,750.00	.00	33,250.00	41.7%
01100100 41140	OVERTIME	3,600	3,000	1,249.90	16.42	.00	1,750.10	41.7%
TOTAL PERSONNEL		2,208,600	1,889,800	759,291.56	152,010.99	29.70	1,130,478.74	40.2%
42 CONTRACTUAL SERVICES								
01100100 42210	TELEPHONE	22,100	22,100	7,708.84	1,696.03	2,115.73	12,275.43	44.5%
01100100 42225	BANK PROCESSING FEE	700	700	469.19	125.28	.00	230.81	67.0%
01100100 42228	INVESTMENT MANAGEME	6,500	6,500	1,522.00	.00	.00	4,978.00	23.4%
01100100 42230	LEGAL SERVICES	50,000	50,000	13,359.50	2,821.50	.00	36,640.50	26.7%
01100100 42231	AUDIT SERVICES	33,000	33,000	10,500.00	.00	18,753.00	3,747.00	88.6%
01100100 42234	PROFESSIONAL SERVIC	178,900	178,900	67,780.33	11,612.00	73,840.32	37,279.35	79.2%
01100100 42242	PUBLICATIONS	2,200	2,200	541.80	.00	.00	1,658.20	24.6%
01100100 42243	PRINTING & ADVERTIS	6,500	6,500	1,707.60	163.60	.00	4,792.40	26.3%
01100100 42245	VILLAGE COMMUNICATI	24,000	24,000	2,893.56	149.98	3,631.57	17,474.87	27.2%
01100100 42272	LEASES - NON CAPITA	16,800	16,800	7,743.10	1,445.26	1,429.01	7,627.89	54.6%
01100100 42305	MUNICIPAL COURT	6,500	6,500	2,784.00	1,224.00	2,216.00	1,500.00	76.9%
TOTAL CONTRACTUAL SERVICES		347,200	347,200	117,009.92	19,237.65	101,985.63	128,204.45	63.1%
43 COMMODITIES								
01100100 43308	OFFICE SUPPLIES	7,500	7,500	1,176.00	359.58	3,773.79	2,550.21	66.0%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01100100 43317	POSTAGE	9,000	9,000	8,681.63	5,397.84	367.21	-48.84	100.5%
01100100 43320	SMALL TOOLS & SUPPL	500	500	.00	.00	.00	500.00	.0%
01100100 43332	OFFICE FURNITURE &	1,000	1,000	.00	.00	.00	1,000.00	.0%
01100100 43333	IT EQUIPMENT & SUPP	17,900	17,900	6,157.20	.00	8,882.62	2,860.18	84.0%
01100100 43340	FUEL	500	500	183.06	67.02	.00	316.94	36.6%
	TOTAL COMMODITIES	36,400	36,400	16,197.89	5,824.44	13,023.62	7,178.49	80.3%
44 MAINTENANCE								
01100100 44420	MAINT - VEHICLES	3,400	3,400	1,635.48	.00	.00	1,764.52	48.1%
01100100 44423	MAINT - BUILDING	147,000	147,000	72,338.07	12,169.43	.00	74,661.93	49.2%
01100100 44426	MAINT - OFFICE EQUI	5,300	5,300	2,104.19	220.09	4.66	3,191.15	39.8%
	TOTAL MAINTENANCE	155,700	155,700	76,077.74	12,389.52	4.66	79,617.60	48.9%
45 CAPITAL IMPROVEMENT								
01100100 45590	CAPITAL PURCHASE	119,000	162,950	85,867.50	59,497.50	.00	77,082.50	52.7%
	TOTAL CAPITAL IMPROVEMENT	119,000	162,950	85,867.50	59,497.50	.00	77,082.50	52.7%
47 OTHER EXPENSES								
01100100 47701	RECREATION PROGRAMS	211,000	0	.00	.00	.00	.00	.0%
01100100 47740	TRAVEL/TRAINING/DUE	42,500	42,500	11,785.17	4,427.91	1,250.60	29,464.23	30.7%
01100100 47741	ELECTED OFFICIALS E	1,500	1,500	550.00	215.00	.00	950.00	36.7%
01100100 47745	PRESIDENTS EXPENSES	2,500	2,500	255.48	.00	.00	2,244.52	10.2%
01100100 47750	HISTORIC COMMISSION	3,000	3,000	1,691.79	162.79	.00	1,308.21	56.4%
01100100 47760	UNIFORMS & SAFETY I	1,500	1,500	337.92	.00	.00	1,162.08	22.5%
01100100 47765	SALES TAX REBATE EX	400,000	400,000	60,901.83	60,901.83	.00	339,098.17	15.2%
01100600 47790	INTEREST EXPENSE	4,600	4,600	1,269.92	229.52	14.32	3,315.76	27.9%
	TOTAL OTHER EXPENSES	666,600	455,600	76,792.11	65,937.05	1,264.92	377,542.97	17.1%
	TOTAL UNDESIGNATED	3,533,500	3,047,650	1,131,236.72	314,897.15	116,308.53	1,800,104.75	40.9%
10 RECREATION								
41 PERSONNEL								

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01101100 41103	IMRF	0	23,000	8,557.58	1,725.18	.00	14,442.42	37.2%
01101100 41104	FICA	0	18,500	7,154.33	1,442.34	.00	11,345.67	38.7%
01101100 41105	SUI	0	700	56.60	.00	.00	643.40	8.1%
01101100 41106	INSURANCE	0	38,000	16,200.05	3,240.01	.90	21,799.05	42.6%
01101100 41110	SALARIES	0	238,000	94,523.23	19,220.73	.00	143,476.77	39.7%
01101100 41113	SALARY RECREATION I	1,000	1,000	.00	.00	.00	1,000.00	.0%
01101100 41140	OVERTIME	0	600	192.89	27.68	.00	407.11	32.1%
TOTAL PERSONNEL		1,000	319,800	126,684.68	25,655.94	.90	193,114.42	39.6%
42 CONTRACTUAL SERVICES								
01101100 42210	TELEPHONE	0	2,100	482.38	140.57	76.75	1,540.87	26.6%
01101100 42225	BANK PROCESSING FEE	0	1,700	1,352.56	310.76	.00	347.44	79.6%
01101100 42234	PROFESSIONAL SERVIC	0	15,000	3,169.00	142.00	.00	11,831.00	21.1%
01101100 42243	PRINTING & ADVERTIS	0	25,500	9,251.56	6,922.40	13,086.57	3,161.87	87.6%
TOTAL CONTRACTUAL SERVICES		0	44,300	14,255.50	7,515.73	13,163.32	16,881.18	61.9%
43 COMMODITIES								
01101100 43308	OFFICE SUPPLIES	0	300	52.00	40.74	.00	248.00	17.3%
01101100 43317	POSTAGE	0	8,000	2,891.98	.74	.00	5,108.02	36.1%
01101100 43332	OFFICE FURNITURE &	0	500	.00	.00	.00	500.00	.0%
01101100 43333	IT EQUIPMENT & SUPP	0	1,200	1,200.00	.00	.00	.00	100.0%
TOTAL COMMODITIES		0	10,000	4,143.98	41.48	.00	5,856.02	41.4%
47 OTHER EXPENSES								
01101100 47701	RECREATION PROGRAMS	0	149,000	54,528.25	10,313.44	47,529.81	46,941.94	68.5%
01101100 47740	TRAVEL/TRAINING/DUE	0	7,000	2,405.68	772.33	517.37	4,076.95	41.8%
01101100 47760	UNIFORMS & SAFETY I	0	700	375.55	.00	.00	324.45	53.7%
TOTAL OTHER EXPENSES		0	156,700	57,309.48	11,085.77	48,047.18	51,343.34	67.2%
TOTAL RECREATION		1,000	530,800	202,393.64	44,298.92	61,211.40	267,194.96	49.7%
TOTAL GENERAL SVCS. ADMINISTRATIO		3,534,500	3,578,450	1,333,630.36	359,196.07	177,519.93	2,067,299.71	42.2%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
200 POLICE								
00 UNDESIGNATED								
41 PERSONNEL								
01200200 41102	PENSION CONTRIBUTIO	2,280,000	2,280,000	2,208,765.45	896,431.15	.00	71,234.55	96.9%
01200200 41103	IMRF	42,000	42,000	14,697.65	2,498.17	.00	27,302.35	35.0%
01200200 41104	FICA	495,000	495,000	186,881.12	36,624.93	.00	308,118.88	37.8%
01200200 41105	SUI	9,800	9,800	515.10	180.14	.00	9,284.90	5.3%
01200200 41106	INSURANCE	825,000	825,000	337,990.80	68,805.82	38.25	486,970.95	41.0%
01200200 41110	SALARIES	430,000	430,000	161,397.43	27,605.03	.00	268,602.57	37.5%
01200200 41120	SALARY SWORN OFFICE	6,100,000	6,100,000	2,233,903.74	432,282.18	.00	3,866,096.26	36.6%
01200200 41122	SALARY CROSSING GUA	40,300	40,300	6,712.50	3,100.00	.00	33,587.50	16.7%
01200200 41140	OVERTIME	310,000	310,000	141,732.48	45,725.58	.00	168,267.52	45.7%
TOTAL PERSONNEL		10,532,100	10,532,100	5,292,596.27	1,513,253.00	38.25	5,239,465.48	50.3%
42 CONTRACTUAL SERVICES								
01200200 42210	TELEPHONE	34,400	34,400	11,153.22	2,430.63	685.86	22,560.92	34.4%
01200200 42212	ELECTRIC	0	0	109.87	31.26	290.13	-400.00	100.0%
01200200 42215	RADIO COMMUNICATION	34,800	34,800	11,614.00	2,768.00	22,386.00	800.00	97.7%
01200200 42225	BANK PROCESSING FEE	900	900	441.97	40.95	.00	458.03	49.1%
01200200 42230	LEGAL SERVICES	151,500	151,500	26,041.75	5,195.50	4,031.25	121,427.00	19.9%
01200200 42234	PROFESSIONAL SERVIC	145,600	145,600	51,506.50	594.72	.00	94,093.50	35.4%
01200200 42242	PUBLICATIONS	500	500	109.95	109.95	.00	390.05	22.0%
01200200 42243	PRINTING & ADVERTIS	3,200	3,200	218.78	.00	.00	2,981.22	6.8%
01200200 42250	SEECOM	596,000	596,000	296,225.74	.00	.00	299,774.26	49.7%
01200200 42260	PHYSICAL EXAMS	3,000	3,000	120.00	40.00	.00	2,880.00	4.0%
01200200 42270	EQUIPMENT RENTAL	800	800	15.57	3.77	46.68	737.75	7.8%
01200200 42272	LEASES - NON CAPITA	13,500	13,500	4,543.02	929.58	.00	8,956.98	33.7%
TOTAL CONTRACTUAL SERVICES		984,200	984,200	402,100.37	12,144.36	27,439.92	554,659.71	43.6%
43 COMMODITIES								
01200200 43308	OFFICE SUPPLIES	6,300	6,300	1,387.24	136.55	.00	4,912.76	22.0%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01200200 43309	MATERIALS	50,000	50,000	1,431.19	147.35	.00	48,568.81	2.9%
01200200 43317	POSTAGE	3,000	3,000	918.24	170.57	14.94	2,066.82	31.1%
01200200 43320	SMALL TOOLS & SUPPL	35,500	35,500	12,829.08	943.45	.00	22,670.92	36.1%
01200200 43332	OFFICE FURNITURE &	27,100	27,100	2,027.05	36.93	.00	25,072.95	7.5%
01200200 43333	IT EQUIPMENT & SUPP	75,400	75,400	8,417.96	5,415.96	30,937.08	36,044.96	52.2%
01200200 43340	FUEL	98,000	98,000	30,283.25	6,677.05	1,133.02	66,583.73	32.1%
01200200 43364	D.A.R.E. / COMMUNIT	17,100	17,100	3,573.44	761.66	95.00	13,431.56	21.5%
TOTAL COMMODITIES		312,400	312,400	60,867.45	14,289.52	32,180.04	219,352.51	29.8%
44 MAINTENANCE								
01200200 44420	MAINT - VEHICLES	152,000	152,000	66,870.73	6,229.01	.00	85,129.27	44.0%
01200200 44421	MAINT - EQUIPMENT	23,000	23,000	521.45	86.38	.00	22,478.55	2.3%
01200200 44422	MAINT - RADIOS	3,000	3,000	.00	.00	.00	3,000.00	.0%
01200200 44423	MAINT - BUILDING	255,000	255,000	175,127.75	29,425.09	.00	79,872.25	68.7%
01200200 44426	MAINT - OFFICE EQUI	4,000	4,000	3,866.98	.00	.00	133.02	96.7%
TOTAL MAINTENANCE		437,000	437,000	246,386.91	35,740.48	.00	190,613.09	56.4%
45 CAPITAL IMPROVEMENT								
01200200 43335	VEHICLES & EQUIP (N	101,800	101,800	90,561.16	90,561.16	.00	11,238.84	89.0%
01200200 45590	CAPITAL PURCHASE	40,000	113,250	43,950.00	.00	.00	69,300.00	38.8%
TOTAL CAPITAL IMPROVEMENT		141,800	215,050	134,511.16	90,561.16	.00	80,538.84	62.5%
47 OTHER EXPENSES								
01200200 47720	BOARD OF POLICE COM	7,100	7,100	4,592.00	.00	.00	2,508.00	64.7%
01200200 47740	TRAVEL/TRAINING/DUE	118,600	118,600	17,312.56	10,167.16	576.10	100,711.34	15.1%
01200200 47760	UNIFORMS & SAFETY I	72,800	72,800	20,470.00	7,908.70	115.64	52,214.36	28.3%
01200200 47770	INVESTIGATIONS	1,000	1,000	280.46	.00	.00	719.54	28.0%
01200600 47790	INTEREST EXPENSE	3,700	3,700	1,236.58	226.34	.00	2,463.42	33.4%
TOTAL OTHER EXPENSES		203,200	203,200	43,891.60	18,302.20	691.74	158,616.66	21.9%
TOTAL UNDESIGNATED		12,610,700	12,683,950	6,180,353.76	1,684,290.72	60,349.95	6,443,246.29	49.2%
TOTAL POLICE		12,610,700	12,683,950	6,180,353.76	1,684,290.72	60,349.95	6,443,246.29	49.2%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
300 COMMUNITY DEVELOPMENT								
00 UNDESIGNATED								
41 PERSONNEL								
01300100 41103	IMRF	92,000	92,000	33,080.81	6,335.59	.00	58,919.19	36.0%
01300100 41104	FICA	75,000	75,000	27,591.17	5,328.48	.00	47,408.83	36.8%
01300100 41105	SUI	2,100	2,100	326.90	24.81	.00	1,773.10	15.6%
01300100 41106	INSURANCE	165,000	165,000	62,065.44	10,194.46	8.55	102,926.01	37.6%
01300100 41110	SALARIES	944,000	944,000	364,713.48	69,541.48	.00	579,286.52	38.6%
01300100 41132	SALARY PLANNING/ZON	2,000	2,000	930.00	465.00	.00	1,070.00	46.5%
01300100 41140	OVERTIME	2,000	2,000	1,422.12	804.61	.00	577.88	71.1%
TOTAL PERSONNEL		1,282,100	1,282,100	490,129.92	92,694.43	8.55	791,961.53	38.2%
42 CONTRACTUAL SERVICES								
01300100 42210	TELEPHONE	15,800	15,800	5,357.25	1,197.74	329.43	10,113.32	36.0%
01300100 42211	NATURAL GAS	5,000	5,000	917.45	.00	2,082.55	2,000.00	60.0%
01300100 42212	ELECTRIC	5,000	5,000	1,095.23	418.05	2,404.77	1,500.00	70.0%
01300100 42225	BANK PROCESSING FEE	7,000	7,000	2,283.86	417.52	.00	4,716.14	32.6%
01300100 42230	LEGAL SERVICES	30,000	30,000	4,320.45	1,450.00	550.00	25,129.55	16.2%
01300100 42234	PROFESSIONAL SERVIC	290,100	290,100	63,902.33	13,082.83	206,871.92	19,325.75	93.3%
01300100 42242	PUBLICATIONS	800	800	.00	.00	.00	800.00	.0%
01300100 42243	PRINTING & ADVERTIS	3,200	3,200	589.45	36.88	.00	2,610.55	18.4%
01300100 42272	LEASES - NON CAPITA	24,700	24,700	10,626.17	2,167.09	.00	14,073.83	43.0%
TOTAL CONTRACTUAL SERVICES		381,600	381,600	89,092.19	18,770.11	212,238.67	80,269.14	79.0%
43 COMMODITIES								
01300100 43308	OFFICE SUPPLIES	6,700	6,700	394.60	.00	4,605.40	1,700.00	74.6%
01300100 43317	POSTAGE	1,000	1,000	477.74	43.07	.00	522.26	47.8%
01300100 43320	SMALL TOOLS & SUPPL	2,000	2,000	.00	.00	15.97	1,984.03	.8%
01300100 43332	OFFICE FURNITURE &	5,000	5,000	.00	.00	2,918.76	2,081.24	58.4%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01300100 43333	IT EQUIPMENT & SUPP	9,100	9,100	4,594.35	.00	4,505.65	.00	100.0%
01300100 43340	FUEL	5,500	5,500	1,743.66	394.77	.00	3,756.34	31.7%
TOTAL COMMODITIES		29,300	29,300	7,210.35	437.84	12,045.78	10,043.87	65.7%
44 MAINTENANCE								
01300100 44420	MAINT - VEHICLES	8,800	8,800	2,391.49	6.00	.00	6,408.51	27.2%
01300100 44423	MAINT - BUILDING	51,000	51,000	26,271.61	4,151.76	.00	24,728.39	51.5%
01300100 44426	MAINT - OFFICE EQUI	2,100	2,100	462.46	148.68	.00	1,637.54	22.0%
TOTAL MAINTENANCE		61,900	61,900	29,125.56	4,306.44	.00	32,774.44	47.1%
45 CAPITAL IMPROVEMENT								
01300100 45590	CAPITAL PURCHASE	0	29,300	17,580.00	.00	.00	11,720.00	60.0%
TOTAL CAPITAL IMPROVEMENT		0	29,300	17,580.00	.00	.00	11,720.00	60.0%
47 OTHER EXPENSES								
01300100 47710	ECONOMIC DEVELOPMEN	41,400	41,400	15,797.18	.00	.00	25,602.82	38.2%
01300100 47740	TRAVEL/TRAINING/DUE	31,100	31,100	3,382.95	3,120.00	2,826.96	24,890.09	20.0%
01300100 47760	UNIFORMS & SAFETY I	3,000	3,000	644.49	.00	.00	2,355.51	21.5%
01300600 47790	INTEREST EXPENSE	7,600	7,600	2,468.48	451.84	.00	5,131.52	32.5%
TOTAL OTHER EXPENSES		83,100	83,100	22,293.10	3,571.84	2,826.96	57,979.94	30.2%
TOTAL UNDESIGNATED		1,838,000	1,867,300	655,431.12	119,780.66	227,119.96	984,748.92	47.3%
TOTAL COMMUNITY DEVELOPMENT		1,838,000	1,867,300	655,431.12	119,780.66	227,119.96	984,748.92	47.3%
400 PUBLIC WORKS ADMINISTRATION								
00 UNDESIGNATED								
41 PERSONNEL								
01400300 41103	IMRF	56,000	56,000	18,304.64	3,029.60	.00	37,695.36	32.7%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01400300 41104	FICA	43,000	43,000	15,953.08	2,808.02	.00	27,046.92	37.1%
01400300 41105	SUI	800	800	55.78	.00	.00	744.22	7.0%
01400300 41106	INSURANCE	70,000	70,000	22,159.21	3,458.04	6.30	47,834.49	31.7%
01400300 41110	SALARIES	560,000	560,000	208,711.29	36,913.33	.00	351,288.71	37.3%
01400300 41140	OVERTIME	500	500	164.41	.00	.00	335.59	32.9%
TOTAL PERSONNEL		730,300	730,300	265,348.41	46,208.99	6.30	464,945.29	36.3%
42 CONTRACTUAL SERVICES								
01400300 42210	TELEPHONE	10,500	10,500	2,610.38	626.11	269.51	7,620.11	27.4%
01400300 42215	RADIO COMMUNICATION	3,700	3,700	1,251.32	326.66	326.66	2,122.02	42.6%
01400300 42230	LEGAL SERVICES	1,200	1,200	.00	.00	.00	1,200.00	.0%
01400300 42234	PROFESSIONAL SERVIC	0	500	1,085.98	661.00	.00	-585.98	217.2%
01400300 42243	PRINTING & ADVERTIS	500	500	437.57	.00	.00	62.43	87.5%
01400300 42260	PHYSICAL EXAMS	300	300	.00	.00	.00	300.00	.0%
01400300 42270	EQUIPMENT RENTAL	700	700	.00	.00	300.00	400.00	42.9%
01400300 42272	LEASES - NON CAPITA	11,300	11,300	3,591.19	1,109.39	.00	7,708.81	31.8%
TOTAL CONTRACTUAL SERVICES		28,200	28,700	8,976.44	2,723.16	896.17	18,827.39	34.4%
43 COMMODITIES								
01400300 43308	OFFICE SUPPLIES	900	900	675.71	.00	124.29	100.00	88.9%
01400300 43317	POSTAGE	1,000	1,000	93.10	13.32	100.00	806.90	19.3%
01400300 43333	IT EQUIPMENT & SUPP	21,900	21,900	7,047.92	.00	10,316.71	4,535.37	79.3%
01400300 43340	FUEL	700	700	808.58	185.59	.00	-108.58	115.5%
TOTAL COMMODITIES		24,500	24,500	8,625.31	198.91	10,541.00	5,333.69	78.2%
44 MAINTENANCE								
01400300 44420	MAINT - VEHICLES	3,800	3,800	2,801.64	1,608.12	.00	998.36	73.7%
01400300 44423	MAINT - BUILDING	49,000	49,000	14,226.11	2,561.55	.00	34,773.89	29.0%
01400300 44426	MAINT - OFFICE EQUI	0	200	20.01	20.01	.00	179.99	10.0%
TOTAL MAINTENANCE		52,800	53,000	17,047.76	4,189.68	.00	35,952.24	32.2%
45 CAPITAL IMPROVEMENT								
01400300 43335	VEHICLES & EQUIP (N	10,800	10,800	.00	.00	.00	10,800.00	.0%

VILLAGE OF ALGONQUIN

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FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01400300 45590	CAPITAL PURCHASE	42,500	42,500	.00	.00	.00	42,500.00	.0%
TOTAL CAPITAL IMPROVEMENT		53,300	53,300	.00	.00	.00	53,300.00	.0%
47 OTHER EXPENSES								
01400300 47740	TRAVEL/TRAINING/DUE	16,300	16,300	8,473.72	1,686.92	1,155.00	6,671.28	59.1%
01400300 47760	UNIFORMS & SAFETY I	1,200	1,200	693.25	.00	179.98	326.77	72.8%
01400600 47790	INTEREST EXPENSE	3,400	3,400	833.59	413.39	.00	2,566.41	24.5%
TOTAL OTHER EXPENSES		20,900	20,900	10,000.56	2,100.31	1,334.98	9,564.46	54.2%
TOTAL UNDESIGNATED		910,000	910,700	309,998.48	55,421.05	12,778.45	587,923.07	35.4%
TOTAL PUBLIC WORKS ADMINISTRATION		910,000	910,700	309,998.48	55,421.05	12,778.45	587,923.07	35.4%
500 GENERAL SERVICES PUBLIC WORKS								
00 UNDESIGNATED								
41 PERSONNEL								
01500300 41103	IMRF	170,000	170,000	63,453.18	13,386.04	.00	106,546.82	37.3%
01500300 41104	FICA	142,000	142,000	58,218.13	11,446.13	.00	83,781.87	41.0%
01500300 41105	SUI	4,500	4,500	974.65	149.06	.00	3,525.35	21.7%
01500300 41106	INSURANCE	375,000	375,000	129,230.44	27,246.21	22.05	245,747.51	34.5%
01500300 41110	SALARIES	1,855,000	1,855,000	754,171.20	148,219.55	.00	1,100,828.80	40.7%
01500300 41140	OVERTIME	75,000	74,300	16,551.11	5,421.74	.00	57,748.89	22.3%
TOTAL PERSONNEL		2,621,500	2,620,800	1,022,598.71	205,868.73	22.05	1,598,179.24	39.0%
42 CONTRACTUAL SERVICES								
01500300 42210	TELEPHONE	29,000	29,000	6,959.12	1,664.45	624.53	21,416.35	26.2%
01500300 42212	ELECTRIC	251,700	251,700	69,120.15	2,876.15	181,579.85	1,000.00	99.6%
01500300 42215	RADIO COMMUNICATION	3,700	3,700	1,251.32	326.66	326.66	2,122.02	42.6%

VILLAGE OF ALGONQUIN

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FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01500300 42230	LEGAL SERVICES	1,500	1,500	1,300.00	550.00	.00	200.00	86.7%
01500300 42232	ENGINEERING/DESIGN	7,500	7,500	5,242.00	1,122.30	558.00	1,700.00	77.3%
01500300 42234	PROFESSIONAL SERVIC	692,100	692,100	413,724.88	67,850.88	217,711.98	60,663.14	91.2%
01500300 42243	PRINTING & ADVERTIS	200	200	36.88	36.88	.00	163.12	18.4%
01500300 42253	COMMUNITY EVENTS	1,000	1,000	.00	.00	.00	1,000.00	.0%
01500300 42260	PHYSICAL EXAMS	1,400	1,400	682.00	682.00	.00	718.00	48.7%
01500300 42264	SNOW REMOVAL	152,000	152,000	.00	.00	.00	152,000.00	.0%
01500300 42270	EQUIPMENT RENTAL	2,500	2,500	109.25	.00	.00	2,390.75	4.4%
01500300 42272	LEASES - NON CAPITA	6,200	6,200	2,588.87	529.19	.00	3,611.13	41.8%
TOTAL CONTRACTUAL SERVICES		1,148,800	1,148,800	501,014.47	75,638.51	400,801.02	246,984.51	78.5%
43 COMMODITIES								
01500300 43308	OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
01500300 43309	MATERIALS	331,100	331,100	77,208.55	12,133.71	187.41	253,704.04	23.4%
01500300 43317	POSTAGE	200	200	.00	.00	.00	200.00	.0%
01500300 43320	SMALL TOOLS & SUPPL	45,300	45,300	16,796.00	1,922.92	3,480.99	25,023.01	44.8%
01500300 43333	IT EQUIPMENT & SUPP	24,200	24,200	12,732.26	.00	4,403.00	7,064.74	70.8%
01500300 43340	FUEL	95,000	95,000	24,577.08	6,003.08	.00	70,422.92	25.9%
01500300 43360	PARK UPGRADES	200	200	1,420.63	.00	.00	-1,220.63	710.3%
01500300 43366	SIGN PROGRAM	78,900	78,900	44,650.52	34.98	7,112.44	27,137.04	65.6%
TOTAL COMMODITIES		575,200	575,200	177,385.04	20,094.69	15,183.84	382,631.12	33.5%
44 MAINTENANCE								
01500300 44402	MAINT - TREE PLANTI	5,500	5,500	2,552.90	.00	.00	2,947.10	46.4%
01500300 44403	MAINT - TREE TRIMMI	272,000	272,000	.00	.00	.00	272,000.00	.0%
01500300 44420	MAINT - VEHICLES	300,000	300,000	85,654.56	13,106.88	.00	214,345.44	28.6%
01500300 44421	MAINT - EQUIPMENT	209,000	209,000	63,228.00	12,004.11	.00	145,772.00	30.3%
01500300 44423	MAINT - BUILDING	185,000	185,000	90,168.57	19,657.61	.00	94,831.43	48.7%
01500300 44425	MAINT - OPEN SPACE	160,000	160,000	15,393.75	.00	82,418.50	62,187.75	61.1%
01500300 44426	MAINT - OFFICE EQUI	600	600	218.66	39.88	.00	381.34	36.4%
01500300 44428	MAINT - STREETS	530,000	530,000	120,391.36	87,136.00	34,436.00	375,172.64	29.2%
01500300 44429	MAINT - STREET LIGH	350,000	350,000	59,655.88	23,615.13	26,280.33	264,063.79	24.6%
01500300 44430	MAINT - TRAFFIC SIG	34,000	34,000	8,920.44	626.38	10,805.37	14,274.19	58.0%
01500300 44431	MAINT - STORM SEWER	163,000	163,000	4,442.25	155.00	.00	158,557.75	2.7%
TOTAL MAINTENANCE		2,209,100	2,209,100	450,626.37	156,340.99	153,940.20	1,604,533.43	27.4%
45 CAPITAL IMPROVEMENT								

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01500300 43335	VEHICLES & EQUIP (N	130,500	130,500	63,711.27	38,640.66	.00	66,788.73	48.8%
01500300 45590	CAPITAL PURCHASE	686,700	792,568	163,187.00	163,187.00	105,868.00	523,513.00	33.9%
TOTAL CAPITAL IMPROVEMENT		817,200	923,068	226,898.27	201,827.66	105,868.00	590,301.73	36.1%
47 OTHER EXPENSES								
01500300 47740	TRAVEL/TRAINING/DUE	25,200	25,200	7,891.64	1,171.36	1,155.00	16,153.36	35.9%
01500300 47760	UNIFORMS & SAFETY I	18,500	18,500	12,746.88	2,004.74	.00	5,753.12	68.9%
01500600 47790	INTEREST EXPENSE	2,400	2,400	720.88	132.76	.00	1,679.12	30.0%
TOTAL OTHER EXPENSES		46,100	46,100	21,359.40	3,308.86	1,155.00	23,585.60	48.8%
48 TRANSFERS								
01500500 48005	TRANSFER TO SWIMMIN	248,500	248,500	215,313.37	22,444.82	.00	33,186.63	86.6%
TOTAL TRANSFERS		248,500	248,500	215,313.37	22,444.82	.00	33,186.63	86.6%
TOTAL UNDESIGNATED		7,666,400	7,771,568	2,615,195.63	685,524.26	676,970.11	4,479,402.26	42.4%
TOTAL GENERAL SERVICES PUBLIC WOR		7,666,400	7,771,568	2,615,195.63	685,524.26	676,970.11	4,479,402.26	42.4%
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
01900100 42234	PROFESSIONAL SERVIC	30,300	30,300	9,261.00	.00	7,173.00	13,866.00	54.2%
01900100 42236	INSURANCE	723,000	723,000	636,802.50	305,570.95	200.00	85,997.50	88.1%
TOTAL CONTRACTUAL SERVICES		753,300	753,300	646,063.50	305,570.95	7,373.00	99,863.50	86.7%
43 COMMODITIES								
01900100 43333	IT EQUIP. & SUPPLIE	489,800	489,800	300,257.39	103,819.84	26,540.48	163,002.13	66.7%

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FOR 2026 05

		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COMMODITIES		489,800	489,800	300,257.39	103,819.84	26,540.48	163,002.13	66.7%
45 CAPITAL IMPROVEMENT								
01900100 45590	CAPITAL PURCHASE	291,000	291,000	.00	.00	.00	291,000.00	.0%
TOTAL CAPITAL IMPROVEMENT		291,000	291,000	.00	.00	.00	291,000.00	.0%
47 OTHER EXPENSES								
01900100 47740	TRAVEL/TRAINING/DUE	9,000	9,000	1,618.24	150.00	.00	7,381.76	18.0%
TOTAL OTHER EXPENSES		9,000	9,000	1,618.24	150.00	.00	7,381.76	18.0%
48 TRANSFERS								
01900500 48002	TRANSFER TO CEMETER	134,800	134,800	.00	.00	.00	134,800.00	.0%
01900500 48004	TRANSFER TO STREET	1,000,000	1,000,000	.00	.00	.00	1,000,000.00	.0%
01900500 48006	TRANSFER TO PARK IM	1,800,000	1,800,000	1,000,000.00	.00	.00	800,000.00	55.6%
TOTAL TRANSFERS		2,934,800	2,934,800	1,000,000.00	.00	.00	1,934,800.00	34.1%
TOTAL UNDESIGNATED		4,477,900	4,477,900	1,947,939.13	409,540.79	33,913.48	2,496,047.39	44.3%
TOTAL NONDEPARTMENTAL		4,477,900	4,477,900	1,947,939.13	409,540.79	33,913.48	2,496,047.39	44.3%
TOTAL GENERAL		31,037,500	31,289,868	13,042,548.48	3,313,753.55	1,188,651.88	17,058,667.64	45.5%
TOTAL EXPENSES		31,037,500	31,289,868	13,042,548.48	3,313,753.55	1,188,651.88	17,058,667.64	
02 CEMETERY								
940 CEMETERY OPERATING								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								

VILLAGE OF ALGONQUIN

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02 CEMETERY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
02400100 42225 BANK PROCESSING FEE	300	300	401.34	50.99	.00	-101.34	133.8%
02400100 42234 PROFESSIONAL SERVIC	65,500	65,500	9,327.15	1,865.43	13,112.85	43,060.00	34.3%
02400100 42236 INSURANCE	1,500	1,500	4,834.84	2,323.52	100.00	-3,434.84	329.0%
02400100 42290 GRAVE OPENING	12,000	12,000	5,575.00	1,800.00	2,425.00	4,000.00	66.7%
TOTAL CONTRACTUAL SERVICES	79,300	79,300	20,138.33	6,039.94	15,637.85	43,523.82	45.1%
45 CAPITAL IMPROVEMENT							
02400100 45593 C2401 CAPITAL IMPROV	110,000	110,000	.00	.00	.00	110,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	110,000	110,000	.00	.00	.00	110,000.00	.0%
TOTAL UNDESIGNATED	189,300	189,300	20,138.33	6,039.94	15,637.85	153,523.82	18.9%
TOTAL CEMETERY OPERATING	189,300	189,300	20,138.33	6,039.94	15,637.85	153,523.82	18.9%
TOTAL CEMETERY	189,300	189,300	20,138.33	6,039.94	15,637.85	153,523.82	18.9%
TOTAL EXPENSES	189,300	189,300	20,138.33	6,039.94	15,637.85	153,523.82	
03 MFT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
44 MAINTENANCE							
03900300 44427 MAINT - CURB & SIDE	500,000	500,000	.00	.00	419,370.10	80,629.90	83.9%
03900300 44470 MAINT - INFRASTRUCT	1,600,000	1,600,000	.00	.00	.00	1,600,000.00	.0%
TOTAL MAINTENANCE	2,100,000	2,100,000	.00	.00	419,370.10	1,680,629.90	20.0%
TOTAL UNDESIGNATED	2,100,000	2,100,000	.00	.00	419,370.10	1,680,629.90	20.0%
TOTAL NONDEPARTMENTAL	2,100,000	2,100,000	.00	.00	419,370.10	1,680,629.90	20.0%

VILLAGE OF ALGONQUIN

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03 MFT		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL MFT		2,100,000	2,100,000	.00	.00	419,370.10	1,680,629.90	20.0%
	TOTAL EXPENSES	2,100,000	2,100,000	.00	.00	419,370.10	1,680,629.90	
04 STREET IMPROVEMENT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
04900300 42230	LEGAL SERVICES	15,000	15,000	3,500.00	1,550.00	.00	11,500.00	23.3%
04900300 42232	ENGINEERING/DESIGN	2,671,000	310,000	76,148.90	17,854.68	34,036.35	199,814.75	35.5%
04900300 42232 S1751	ENGINEERING/DE	0	175,000	100,056.25	63,145.00	.00	74,943.75	57.2%
04900300 42232 S1761	ENGINEERING/DE	0	100,000	39,211.42	.00	.00	60,788.58	39.2%
04900300 42232 S1913	ENGINEERING/DE	0	119,000	53,165.68	8,670.15	4,010.95	61,823.37	48.0%
04900300 42232 S2322	ENGINEERING/DE	0	18,000	6,629.25	.00	.00	11,370.75	36.8%
04900300 42232 S2401	ENGINEERING/DE	0	150,000	32,750.20	13,459.20	6,473.00	110,776.80	26.1%
04900300 42232 S2502	ENGINEERING/DE	0	10,000	6,057.50	87.50	.00	3,942.50	60.6%
04900300 42232 S2503	ENGINEERING/DE	0	170,000	53,557.15	.00	39,041.50	77,401.35	54.5%
04900300 42232 S2511	ENGINEERING/DE	0	135,000	.00	.00	.00	135,000.00	.0%
04900300 42232 S2521	ENGINEERING/DE	0	245,000	55,595.96	9,462.88	.00	189,404.04	22.7%
04900300 42232 S2531	ENGINEERING/DE	0	100,000	7,002.00	.00	7,373.71	85,624.29	14.4%
04900300 42232 S2541	ENGINEERING/DE	0	175,000	.00	.00	.00	175,000.00	.0%
04900300 42232 S2552	ENGINEERING/DE	0	15,000	12,656.45	435.00	.00	2,343.55	84.4%
04900300 42232 S2553	ENGINEERING/DE	0	204,000	36,262.25	.00	22,870.00	144,867.75	29.0%
04900300 42232 S2561	ENGINEERING/DE	0	270,000	47,919.90	21,461.15	40,111.02	181,969.08	32.6%
04900300 42232 S2591	ENGINEERING/DE	0	16,000	14,012.47	.00	.00	1,987.53	87.6%
04900300 42232 S2592	ENGINEERING/DE	0	12,000	1,853.50	.00	.00	10,146.50	15.4%
04900300 42232 S2601	ENGINEERING/DE	0	40,000	.00	.00	.00	40,000.00	.0%
04900300 42232 S2611	ENGINEERING/DE	0	130,000	2,851.50	2,851.50	13,839.13	113,309.37	12.8%
04900300 42232 S2621	ENGINEERING/DE	0	65,000	.00	.00	.00	65,000.00	.0%
04900300 42232 S2631	ENGINEERING/DE	0	160,000	.00	.00	.00	160,000.00	.0%
04900300 42232 S2641	ENGINEERING/DE	0	45,000	32,205.15	7,551.25	.00	12,794.85	71.6%
04900300 42232 S2642	ENGINEERING/DE	0	7,000	.00	.00	.00	7,000.00	.0%
04900300 42232 S2651	ENGINEERING/DE	0	60,000	20,604.70	13,526.00	13,544.50	25,850.80	56.9%
TOTAL CONTRACTUAL SERVICES		2,686,000	2,746,000	602,040.23	160,054.31	181,300.16	1,962,659.61	28.5%
44 MAINTENANCE								
04900300 43370	INFRASTRUCTURE MAIN	660,000	235,000	155,137.72	4,534.75	23,645.33	56,216.95	76.1%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

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04 STREET IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
04900300 43370 S2102 INFRASTRUCTURE	0	50,000	.00	.00	.00	50,000.00	.0%
04900300 44470 MAINT - INFRASTRUCT	50,000	50,000	.00	.00	.00	50,000.00	.0%
TOTAL MAINTENANCE	710,000	335,000	155,137.72	4,534.75	23,645.33	156,216.95	53.4%
45 CAPITAL IMPROVEMENT							
04900300 45593 CAPITAL IMPROVEMENT	7,580,000	60,285	.00	.00	.00	60,284.55	.0%
04900300 45593 S1914 CAPITAL IMPROV	0	1,445,000	722,501.37	.00	.00	722,498.63	50.0%
04900300 45593 S1934 CAPITAL IMPROV	0	20,000	.00	.00	19,462.08	537.92	97.3%
04900300 45593 S2023 CAPITAL IMPROV	0	400,000	2,829.00	.00	.00	397,171.00	.7%
04900300 45593 S2244 CAPITAL IMPROV	0	105,000	.00	.00	.00	105,000.00	.0%
04900300 45593 S2323 CAPITAL IMPROV	0	1,050,000	695,159.22	.00	.00	354,840.78	66.2%
04900300 45593 S2504 CAPITAL IMPROV	0	2,075,000	1,175,885.05	521,742.51	.00	899,114.95	56.7%
04900300 45593 S2554 CAPITAL IMPROV	0	2,325,000	295,380.00	.00	206,806.86	1,822,813.14	21.6%
04900300 45593 S2581 CAPITAL IMPROV	0	100,000	.00	.00	.00	100,000.00	.0%
04900300 45593 S2643 CAPITAL IMPROV	0	375,000	.00	.00	.00	375,000.00	.0%
04900300 45595 LAND ACQUISITION	50,000	0	.00	.00	.00	.00	.0%
04900300 45595 S1764 LAND ACQUISITI	0	50,000	7,749.27	.00	.00	42,250.73	15.5%
TOTAL CAPITAL IMPROVEMENT	7,630,000	8,005,285	2,899,503.91	521,742.51	226,268.94	4,879,511.70	39.0%
48 TRANSFERS							
04900500 48099 TRANSFER TO DEBT SE	536,980	536,980	229,359.34	.00	.00	307,620.66	42.7%
TOTAL TRANSFERS	536,980	536,980	229,359.34	.00	.00	307,620.66	42.7%
TOTAL UNDESIGNATED	11,562,980	11,623,265	3,886,041.20	686,331.57	431,214.43	7,306,008.92	37.1%
TOTAL NONDEPARTMENTAL	11,562,980	11,623,265	3,886,041.20	686,331.57	431,214.43	7,306,008.92	37.1%
TOTAL STREET IMPROVEMENT	11,562,980	11,623,265	3,886,041.20	686,331.57	431,214.43	7,306,008.92	37.1%
TOTAL EXPENSES	11,562,980	11,623,265	3,886,041.20	686,331.57	431,214.43	7,306,008.92	
05 SWIMMING POOL							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							

VILLAGE OF ALGONQUIN

Village of Algonquin

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

05 SWIMMING POOL		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
41 PERSONNEL								
05900100 41104	FICA	12,200	12,200	11,887.94	327.51	.00	312.06	97.4%
05900100 41105	SUI	1,400	1,400	1,787.10	49.23	.00	-387.10	127.7%
05900100 41110	SALARIES	160,000	160,000	154,466.93	4,281.52	.00	5,533.07	96.5%
05900100 41140	OVERTIME	1,000	1,000	585.68	.00	.00	414.32	58.6%
TOTAL PERSONNEL		174,600	174,600	168,727.65	4,658.26	.00	5,872.35	96.6%
42 CONTRACTUAL SERVICES								
05900100 42210	TELEPHONE	3,400	3,400	1,240.66	277.03	1,475.47	683.87	79.9%
05900100 42211	NATURAL GAS	6,500	6,500	4,210.06	.00	2,489.94	-200.00	103.1%
05900100 42212	ELECTRIC	7,500	7,500	4,185.88	1,237.20	2,814.12	500.00	93.3%
05900100 42213	WATER	16,000	16,000	18,042.43	2,162.79	.00	-2,042.43	112.8%
05900100 42225	BANK PROCESSING FEE	1,800	1,800	2,115.83	107.41	.00	-315.83	117.5%
05900100 42234	PROFESSIONAL SERVIC	13,400	13,400	216.00	54.00	.00	13,184.00	1.6%
05900100 42236	INSURANCE	11,000	11,000	9,595.62	4,611.45	.00	1,404.38	87.2%
TOTAL CONTRACTUAL SERVICES		59,600	59,600	39,606.48	8,449.88	6,779.53	13,213.99	77.8%
43 COMMODITIES								
05900100 43308	OFFICE SUPPLIES	300	300	156.94	.00	.00	143.06	52.3%
05900100 43320	SMALL TOOLS & SUPPL	6,900	6,900	4,017.13	.00	.00	2,882.87	58.2%
05900100 43332	OFFICE FURNITURE &	300	300	.00	.00	.00	300.00	.0%
05900100 43333	IT EQUIPMENT & SUPP	3,000	3,000	29.99	29.99	2,970.01	.00	100.0%
TOTAL COMMODITIES		10,500	10,500	4,204.06	29.99	2,970.01	3,325.93	68.3%
44 MAINTENANCE								
05900100 44423	MAINT - BUILDING	105,000	105,000	92,902.95	9,692.22	.00	12,097.05	88.5%
05900100 44445	MAINT - OUTSOURCED	0	9,400	9,342.97	.00	.00	57.03	99.4%
TOTAL MAINTENANCE		105,000	114,400	102,245.92	9,692.22	.00	12,154.08	89.4%
47 OTHER EXPENSES								
05900100 47701	RECREATION PROGRAMS	3,000	3,000	1,253.80	167.03	.00	1,746.20	41.8%

VILLAGE OF ALGONQUIN

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05 SWIMMING POOL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
05900100 47740 TRAVEL/TRAINING/DUE	6,000	6,000	4,229.18	174.09	.00	1,770.82	70.5%
05900100 47760 UNIFORMS & SAFETY I	5,500	5,500	4,194.23	.00	.00	1,305.77	76.3%
05900100 47800 CONCESSIONS	11,500	11,500	10,724.71	97.48	.00	775.29	93.3%
TOTAL OTHER EXPENSES	26,000	26,000	20,401.92	438.60	.00	5,598.08	78.5%
TOTAL UNDESIGNATED	375,700	385,100	335,186.03	23,268.95	9,749.54	40,164.43	89.6%
TOTAL NONDEPARTMENTAL	375,700	385,100	335,186.03	23,268.95	9,749.54	40,164.43	89.6%
TOTAL SWIMMING POOL	375,700	385,100	335,186.03	23,268.95	9,749.54	40,164.43	89.6%
TOTAL EXPENSES	375,700	385,100	335,186.03	23,268.95	9,749.54	40,164.43	
06 PARK IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
06900300 42232 ENGINEERING/DESIGN	425,000	0	.00	.00	.00	.00	.0%
06900300 42232 P2203 ENGINEERING/DE	0	29,000	28,117.58	816.50	.00	882.42	97.0%
06900300 42232 P2212 ENGINEERING/DE	0	375,000	.00	.00	.00	375,000.00	.0%
06900300 42232 P2313 ENGINEERING/DE	0	21,000	19,484.95	.00	.00	1,515.05	92.8%
06900300 42232 P2421 ENGINEERING/DE	0	300	273.51	.00	.00	26.49	91.2%
TOTAL CONTRACTUAL SERVICES	425,000	425,300	47,876.04	816.50	.00	377,423.96	11.3%
44 MAINTENANCE							
06900300 44402 MAINT - TREE PLANTI	100,000	100,000	54,690.00	.00	.00	45,310.00	54.7%
TOTAL MAINTENANCE	100,000	100,000	54,690.00	.00	.00	45,310.00	54.7%
45 CAPITAL IMPROVEMENT							
06900300 45593 CAPITAL IMPROVEMENT	1,635,000	0	.00	.00	.00	.00	.0%

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06 PARK IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
06900300 45593 P2202 CAPITAL IMPROV	0	1,213,000	1,209,298.65	.00	3,006.00	695.35	99.9%
06900300 45593 P2312 CAPITAL IMPROV	0	500,000	487,802.23	150,967.43	12,100.00	97.77	100.0%
06900300 45593 P2601 CAPITAL IMPROV	0	445,000	61,996.97	12,261.97	226,670.10	156,332.93	64.9%
06900300 45593 P2611 CAPITAL IMPROV	0	492,000	180,689.80	118,191.80	201,473.97	109,836.23	77.7%
TOTAL CAPITAL IMPROVEMENT	1,635,000	2,650,000	1,939,787.65	281,421.20	443,250.07	266,962.28	89.9%
48 TRANSFERS							
06900500 48099 TRANSFER TO DEBT SE	1,173,120	1,173,120	501,084.41	.00	.00	672,035.59	42.7%
TOTAL TRANSFERS	1,173,120	1,173,120	501,084.41	.00	.00	672,035.59	42.7%
TOTAL UNDESIGNATED	3,333,120	4,348,420	2,543,438.10	282,237.70	443,250.07	1,361,731.83	68.7%
TOTAL NONDEPARTMENTAL	3,333,120	4,348,420	2,543,438.10	282,237.70	443,250.07	1,361,731.83	68.7%
TOTAL PARK IMPROVEMENT	3,333,120	4,348,420	2,543,438.10	282,237.70	443,250.07	1,361,731.83	68.7%
TOTAL EXPENSES	3,333,120	4,348,420	2,543,438.10	282,237.70	443,250.07	1,361,731.83	
07 WATER & SEWER							
700 WATER OPERATING							
00 UNDESIGNATED							
41 PERSONNEL							
07700400 41103 IMRF	153,000	153,000	58,861.33	11,669.41	.00	94,138.67	38.5%
07700400 41104 FICA	126,000	126,000	50,479.11	9,732.07	.00	75,520.89	40.1%
07700400 41105 SUI	3,000	3,000	250.10	.00	.00	2,749.90	8.3%
07700400 41106 INSURANCE	265,000	265,000	96,689.13	19,388.47	27.45	168,283.42	36.5%
07700400 41110 SALARIES	1,630,000	1,630,000	657,130.73	129,199.00	.00	972,869.27	40.3%
07700400 41140 OVERTIME	67,200	67,200	15,966.74	2,891.64	.00	51,233.26	23.8%
TOTAL PERSONNEL	2,244,200	2,244,200	879,377.14	172,880.59	27.45	1,364,795.41	39.2%
42 CONTRACTUAL SERVICES							
07700400 42210 TELEPHONE	24,800	24,800	6,774.63	1,595.09	5,024.53	13,000.84	47.6%

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07 WATER & SEWER		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07700400 42211	NATURAL GAS	43,000	43,000	4,241.49	821.56	27,558.51	11,200.00	74.0%
07700400 42212	ELECTRIC	365,300	365,300	123,750.59	37,106.43	241,549.41	.00	100.0%
07700400 42215	RADIO COMMUNICATION	3,700	3,700	1,251.34	326.67	326.67	2,121.99	42.6%
07700400 42225	BANK PROCESSING FEE	52,000	52,000	23,373.47	5,502.63	.00	28,626.53	44.9%
07700400 42226	ACH REBATE	32,400	32,400	14,087.00	2,837.00	.00	18,313.00	43.5%
07700400 42230	LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%
07700400 42231	AUDIT SERVICES	7,100	7,100	2,250.00	.00	4,018.50	831.50	88.3%
07700400 42232	ENGINEERING/DESIGN	4,000	4,000	.00	.00	.00	4,000.00	.0%
07700400 42234	PROFESSIONAL SERVIC	357,400	357,400	100,856.21	28,920.55	155,489.98	101,053.81	71.7%
07700400 42236	INSURANCE	162,000	162,000	140,151.75	67,353.95	125.00	21,723.25	86.6%
07700400 42242	PUBLICATIONS	1,100	1,100	.00	.00	444.50	655.50	40.4%
07700400 42243	PRINTING & ADVERTIS	1,100	1,100	270.93	.00	.00	829.07	24.6%
07700400 42260	PHYSICAL EXAMS	1,600	1,600	.00	.00	42.50	1,557.50	2.7%
07700400 42270	EQUIPMENT RENTAL	1,000	1,000	322.00	322.00	.00	678.00	32.2%
07700400 42272	LEASES - NON CAPITA	30,900	30,900	9,599.39	1,963.67	.00	21,300.61	31.1%
TOTAL CONTRACTUAL SERVICES		1,091,400	1,091,400	426,928.80	146,749.55	434,579.60	229,891.60	78.9%
43 COMMODITIES								
07700400 43308	OFFICE SUPPLIES	500	500	.00	.00	200.00	300.00	40.0%
07700400 43309	MATERIALS	49,000	49,000	22,497.91	1,274.99	5,367.23	21,134.86	56.9%
07700400 43317	POSTAGE	34,400	34,400	16,482.62	3,412.79	.00	17,917.38	47.9%
07700400 43320	SMALL TOOLS & SUPPL	25,500	25,500	6,535.44	479.53	10,632.31	8,332.25	67.3%
07700400 43333	IT EQUIPMENT & SUPP	142,900	142,900	52,329.69	20,285.60	5,368.13	85,202.18	40.4%
07700400 43340	FUEL	20,000	20,000	7,344.05	1,930.25	.00	12,655.95	36.7%
07700400 43342	CHEMICALS	243,100	243,100	102,485.38	32,432.58	131,514.62	9,100.00	96.3%
07700400 43345	LAB SUPPLIES	13,400	13,400	1,542.07	.00	5,194.09	6,663.84	50.3%
07700400 43348	METERS & METER SUPP	111,300	111,300	25,782.23	811.43	30,093.77	55,424.00	50.2%
TOTAL COMMODITIES		640,100	640,100	234,999.39	60,627.17	188,370.15	216,730.46	66.1%
44 MAINTENANCE								
07700400 44410	MAINT - BOOSTER STA	67,600	67,600	9,911.52	9,600.00	.00	57,688.48	14.7%
07700400 44411	MAINT - STORAGE FAC	109,500	109,500	68,863.56	33,083.56	.00	40,636.44	62.9%
07700400 44412	MAINT - TREATMENT F	305,200	305,200	35,798.79	20,500.00	8,320.95	261,080.26	14.5%
07700400 44415	MAINT - DISTRIBUTIO	160,200	160,200	9,444.29	4,589.82	4,734.52	146,021.19	8.9%
07700400 44418	MAINT - WELLS	186,800	186,800	49,931.37	1,712.25	640.00	136,228.63	27.1%
07700400 44420	MAINT - VEHICLES	59,000	59,000	16,136.71	1,906.32	.00	42,863.29	27.4%

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FOR 2026 05

07 WATER & SEWER		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07700400 44421	MAINT - EQUIPMENT	49,000	49,000	22,303.65	7,174.36	.00	26,696.35	45.5%
07700400 44423	MAINT - BUILDING	123,000	123,000	38,190.03	6,949.73	.00	84,809.97	31.0%
07700400 44426	MAINT - OFFICE EQUI	400	400	161.52	20.01	.00	238.48	40.4%
TOTAL MAINTENANCE		1,060,700	1,060,700	250,741.44	85,536.05	13,695.47	796,263.09	24.9%
45 CAPITAL IMPROVEMENT								
07700400 43335	VEHICLES & EQUIP (N	10,800	10,800	8,664.67	8,664.67	.00	2,135.33	80.2%
07700400 45590	CAPITAL PURCHASE	182,500	182,500	57,990.50	57,990.50	.00	124,509.50	31.8%
07700400 45593	CAPITAL IMPROVEMENT	220,000	220,000	.00	.00	.00	220,000.00	.0%
TOTAL CAPITAL IMPROVEMENT		413,300	413,300	66,655.17	66,655.17	.00	346,644.83	16.1%
47 OTHER EXPENSES								
07700400 47740	TRAVEL/TRAINING/DUE	17,700	17,700	11,311.30	155.53	1,155.00	5,233.70	70.4%
07700400 47760	UNIFORMS & SAFETY I	12,400	12,400	6,014.28	200.00	800.00	5,585.72	55.0%
07700600 47790	INTEREST EXPENSE	7,600	7,600	2,306.86	417.58	.00	5,293.14	30.4%
TOTAL OTHER EXPENSES		37,700	37,700	19,632.44	773.11	1,955.00	16,112.56	57.3%
TOTAL UNDESIGNATED		5,487,400	5,487,400	1,878,334.38	533,221.64	638,627.67	2,970,437.95	45.9%
TOTAL WATER OPERATING		5,487,400	5,487,400	1,878,334.38	533,221.64	638,627.67	2,970,437.95	45.9%
800 SEWER OPERATING								
00 UNDESIGNATED								
41 PERSONNEL								
07800400 41103	IMRF	133,000	133,000	51,213.63	10,158.36	.00	81,786.37	38.5%
07800400 41104	FICA	107,000	107,000	43,397.62	8,483.95	.00	63,602.38	40.6%
07800400 41105	SUI	2,500	2,500	111.60	.00	.00	2,388.40	4.5%
07800400 41106	INSURANCE	235,000	235,000	90,963.10	18,230.57	5.85	144,031.05	38.7%

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07800400 41110	SALARIES	1,388,000	1,388,000	561,627.31	110,923.86	.00	826,372.69	40.5%
07800400 41140	OVERTIME	39,900	39,900	17,656.88	4,087.15	.00	22,243.12	44.3%
TOTAL PERSONNEL		1,905,400	1,905,400	764,970.14	151,883.89	5.85	1,140,424.01	40.1%
42 CONTRACTUAL SERVICES								
07800400 42210	TELEPHONE	25,100	25,100	5,400.00	1,201.56	752.43	18,947.57	24.5%
07800400 42211	NATURAL GAS	38,200	38,200	3,408.10	156.38	25,591.90	9,200.00	75.9%
07800400 42212	ELECTRIC	388,600	388,600	105,163.16	31,312.54	283,436.84	.00	100.0%
07800400 42215	RADIO COMMUNICATION	3,700	3,700	1,251.34	326.67	326.67	2,121.99	42.6%
07800400 42225	BANK PROCESSING FEE	52,000	52,000	23,373.49	5,502.65	.00	28,626.51	44.9%
07800400 42226	ACH REBATE	32,400	32,400	14,149.50	2,849.50	.00	18,250.50	43.7%
07800400 42230	LEGAL SERVICES	4,000	4,000	.00	.00	.00	4,000.00	.0%
07800400 42231	AUDIT SERVICES	7,100	7,100	2,250.00	.00	4,018.50	831.50	88.3%
07800400 42232	ENGINEERING/DESIGN	4,000	4,000	.00	.00	.00	4,000.00	.0%
07800400 42234	PROFESSIONAL SERVIC	344,900	344,900	113,620.75	20,465.73	146,725.21	84,554.04	75.5%
07800400 42236	INSURANCE	136,000	136,000	128,305.99	61,661.13	.00	7,694.01	94.3%
07800400 42242	PUBLICATIONS	1,100	1,100	.00	.00	444.50	655.50	40.4%
07800400 42243	PRINTING & ADVERTIS	1,100	1,100	133.93	.00	.00	966.07	12.2%
07800400 42260	PHYSICAL EXAMS	1,600	1,600	.00	.00	42.50	1,557.50	2.7%
07800400 42262	SLUDGE REMOVAL	200,000	200,000	30,743.25	16,875.00	119,256.75	50,000.00	75.0%
07800400 42270	EQUIPMENT RENTAL	1,200	1,200	3.18	.77	9.57	1,187.25	1.1%
07800400 42272	LEASES - NON CAPITA	16,800	16,800	5,759.28	1,177.60	.00	11,040.72	34.3%
TOTAL CONTRACTUAL SERVICES		1,257,800	1,257,800	433,561.97	141,529.53	580,604.87	243,633.16	80.6%
43 COMMODITIES								
07800400 43308	OFFICE SUPPLIES	500	500	.00	.00	.00	500.00	.0%
07800400 43309	MATERIALS	40,500	40,500	1,000.00	.00	.00	39,500.00	2.5%
07800400 43317	POSTAGE	34,400	34,400	16,562.85	3,412.79	241.12	17,596.03	48.8%
07800400 43320	SMALL TOOLS & SUPPL	33,900	33,900	2,652.87	977.98	1,896.59	29,350.54	13.4%
07800400 43333	IT EQUIPMENT & SUPP	162,200	162,200	64,332.00	18,253.39	3,857.42	94,010.58	42.0%
07800400 43340	FUEL	25,000	25,000	6,925.53	998.43	.00	18,074.47	27.7%
07800400 43342	CHEMICALS	170,200	170,200	44,642.27	.00	65,789.05	59,768.68	64.9%
07800400 43345	LAB SUPPLIES	28,600	28,600	19,572.24	411.96	2,350.55	6,677.21	76.7%
07800400 43348	METERS & METER SUPP	111,300	111,300	25,782.23	811.43	30,093.77	55,424.00	50.2%
TOTAL COMMODITIES		606,600	606,600	181,469.99	24,865.98	104,228.50	320,901.51	47.1%
44 MAINTENANCE								

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
07800400 44412	MAINT - TREATMENT F	269,100	269,100	103,702.89	14,828.50	9,304.96	156,092.15	42.0%
07800400 44414	MAINT - LIFT STATIO	114,200	114,200	38.89	.00	.00	114,161.11	.0%
07800400 44416	MAINT - COLLECTION	31,000	31,000	.00	.00	.00	31,000.00	.0%
07800400 44420	MAINT - VEHICLES	50,000	50,000	18,608.67	1,390.93	.00	31,391.33	37.2%
07800400 44421	MAINT - EQUIPMENT	50,900	50,900	20,424.96	4,285.45	.00	30,475.04	40.1%
07800400 44423	MAINT - BUILDING	141,000	141,000	96,902.59	7,002.58	.00	44,097.41	68.7%
07800400 44426	MAINT - OFFICE EQUI	500	500	150.12	20.01	.00	349.88	30.0%
TOTAL MAINTENANCE		656,700	656,700	239,828.12	27,527.47	9,304.96	407,566.92	37.9%
45 CAPITAL IMPROVEMENT								
07800400 43335	VEHICLES & EQUIP (N	10,800	10,800	8,664.67	8,664.67	.00	2,135.33	80.2%
07800400 45590	CAPITAL PURCHASE	552,500	552,500	57,990.50	57,990.50	.00	494,509.50	10.5%
TOTAL CAPITAL IMPROVEMENT		563,300	563,300	66,655.17	66,655.17	.00	496,644.83	11.8%
47 OTHER EXPENSES								
07800400 47740	TRAVEL/TRAINING/DUE	15,900	15,900	2,674.23	166.73	1,155.00	12,070.77	24.1%
07800400 47760	UNIFORMS & SAFETY I	11,400	11,400	3,950.12	200.00	600.00	6,849.88	39.9%
07800600 47790	INTEREST EXPENSE	6,500	6,500	2,274.42	429.14	.00	4,225.58	35.0%
TOTAL OTHER EXPENSES		33,800	33,800	8,898.77	795.87	1,755.00	23,146.23	31.5%
48 TRANSFERS								
07800500 48012	TRANSFER TO W&S IMP	3,244,150	3,244,150	615,085.16	128,713.00	.00	2,629,064.84	19.0%
TOTAL TRANSFERS		3,244,150	3,244,150	615,085.16	128,713.00	.00	2,629,064.84	19.0%
TOTAL UNDESIGNATED		8,267,750	8,267,750	2,310,469.32	541,970.91	695,899.18	5,261,381.50	36.4%
TOTAL SEWER OPERATING		8,267,750	8,267,750	2,310,469.32	541,970.91	695,899.18	5,261,381.50	36.4%
908 WATER & SEWER BOND INTEREST								
00 UNDESIGNATED								

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
46 DEBT SERVICES							
07080400 46700 W1750 IEPA LOAN PRIN	131,315	131,315	.00	.00	65,356.52	65,958.48	49.8%
07080400 46700 W1840 IEPA LOAN PRIN	730,135	730,135	.00	.00	363,248.86	366,886.14	49.8%
07080400 46700 W1950 IEPA LOAN PRIN	287,865	287,865	143,215.60	.00	.00	144,649.40	49.8%
07080400 46701 W1750 IEPA LOAN INTE	40,730	40,730	.00	.00	20,664.81	20,065.19	50.7%
07080400 46701 W1840 IEPA LOAN INTE	288,840	288,840	.00	.00	146,235.63	142,604.37	50.6%
07080400 46701 W1950 IEPA LOAN INTE	105,965	105,965	53,697.36	.00	.00	52,267.64	50.7%
TOTAL DEBT SERVICES	1,584,850	1,584,850	196,912.96	.00	595,505.82	792,431.22	50.0%
TOTAL UNDESIGNATED	1,584,850	1,584,850	196,912.96	.00	595,505.82	792,431.22	50.0%
TOTAL WATER & SEWER BOND INTEREST	1,584,850	1,584,850	196,912.96	.00	595,505.82	792,431.22	50.0%
TOTAL WATER & SEWER	15,340,000	15,340,000	4,385,716.66	1,075,192.55	1,930,032.67	9,024,250.67	41.2%
TOTAL EXPENSES	15,340,000	15,340,000	4,385,716.66	1,075,192.55	1,930,032.67	9,024,250.67	
12 WATER & SEWER IMPROVEMENT							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
12900400 42230 LEGAL SERVICES	10,000	10,000	.00	.00	.00	10,000.00	.0%
12900400 42232 ENGINEERING/DESIGN	1,420,000	65,000	9,698.00	3,698.00	6,961.75	48,340.25	25.6%
12900400 42232 W2213 ENGINEERING/DE	0	225,000	24,107.00	6,485.25	.00	200,893.00	10.7%
12900400 42232 W2222 ENGINEERING/DE	0	50,000	18,198.43	.00	.00	31,801.57	36.4%
12900400 42232 W2302 ENGINEERING/DE	0	80,000	14,385.75	6,851.50	12,217.29	53,396.96	33.3%
12900400 42232 W2342 ENGINEERING/DE	0	2,500	2,382.50	.00	.00	117.50	95.3%
12900400 42232 W2352 ENGINEERING/DE	0	2,000	1,992.50	.00	.00	7.50	99.6%
12900400 42232 W2412 ENGINEERING/DE	0	120,000	25,090.00	6,982.25	2,877.75	92,032.25	23.3%
12900400 42232 W2421 ENGINEERING/DE	0	80,000	11,071.75	11,071.75	24,508.25	44,420.00	44.5%
12900400 42232 W2432 ENGINEERING/DE	0	10,000	8,177.50	.00	.00	1,822.50	81.8%
12900400 42232 W2501 ENGINEERING/DE	0	100,000	.00	.00	.00	100,000.00	.0%
12900400 42232 W2502 ENGINEERING/DE	0	20,000	.00	.00	.00	20,000.00	.0%

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12 WATER & SEWER IMPROVEMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12900400 42232 W2511 ENGINEERING/DE	0	150,000	5,593.00	5,593.00	25,000.00	119,407.00	20.4%
12900400 42232 W2531 ENGINEERING/DE	0	100,000	14,375.33	4,017.75	4,581.25	81,043.42	19.0%
12900400 42232 W2532 ENGINEERING/DE	0	80,500	.00	.00	.00	80,500.00	.0%
12900400 42232 W2601 ENGINEERING/DE	0	75,000	5,593.00	5,593.00	11,817.25	57,589.75	23.2%
12900400 42232 W2611 ENGINEERING/DE	0	160,000	.00	.00	.00	160,000.00	.0%
12900400 42232 W2621 ENGINEERING/DE	0	100,000	.00	.00	.00	100,000.00	.0%
TOTAL CONTRACTUAL SERVICES	1,430,000	1,430,000	140,664.76	50,292.50	87,963.54	1,201,371.70	16.0%
44 MAINTENANCE							
12900400 44416 MAINT - COLLECTION	350,000	350,000	31,544.12	31,544.12	.00	318,455.88	9.0%
12900400 44470 MAINT - INFRASTRUCT	1,105,000	0	.00	.00	.00	.00	.0%
12900400 44470 W2631 MAINT - INFRAS	0	905,000	12,080.00	12,080.00	.00	892,920.00	1.3%
12900400 44470 W2641 MAINT - INFRAS	0	200,000	.00	.00	.00	200,000.00	.0%
TOTAL MAINTENANCE	1,455,000	1,455,000	43,624.12	43,624.12	.00	1,411,375.88	3.0%
45 CAPITAL IMPROVEMENT							
12900400 45520 WATER TREATMENT PLA	1,500,000	0	.00	.00	.00	.00	.0%
12900400 45520 W2303 WATER TREATMEN	0	1,500,000	652,574.70	397,477.80	.00	847,425.30	43.5%
12900400 45526 WASTEWATER COLLECTI	1,440,000	0	.00	.00	.00	.00	.0%
12900400 45526 W2413 WASTEWATER COL	0	1,340,000	335,966.22	99,978.30	70,790.58	933,243.20	30.4%
12900400 45526 W2423 WASTEWATER COL	0	500,000	.00	.00	102,208.00	397,792.00	20.4%
12900400 45526 W2503 WASTEWATER COL	0	100,000	.00	.00	.00	100,000.00	.0%
12900400 45565 WATER MAIN	1,545,000	1,270,000	19,792.50	.00	69,848.52	1,180,358.98	7.1%
12900400 45565 W2433 WATER MAIN	0	275,000	116,084.30	.00	.00	158,915.70	42.2%
12900400 45570 WASTEWATER TREATMEN	2,110,000	110,000	.00	.00	.00	110,000.00	.0%
12900400 45570 W2214 WASTEWATER TRE	0	1,500,000	446,832.00	4,500.00	28,044.00	1,025,124.00	31.7%
TOTAL CAPITAL IMPROVEMENT	6,595,000	6,595,000	1,571,249.72	501,956.10	270,891.10	4,752,859.18	27.9%
TOTAL UNDESIGNATED	9,480,000	9,480,000	1,755,538.60	595,872.72	358,854.64	7,365,606.76	22.3%
TOTAL NONDEPARTMENTAL	9,480,000	9,480,000	1,755,538.60	595,872.72	358,854.64	7,365,606.76	22.3%
TOTAL WATER & SEWER IMPROVEMENT	9,480,000	9,480,000	1,755,538.60	595,872.72	358,854.64	7,365,606.76	22.3%
TOTAL EXPENSES	9,480,000	9,480,000	1,755,538.60	595,872.72	358,854.64	7,365,606.76	
16 DEVELOPMENT FUND							
923 CUL DE SAC FUND							

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16 DEVELOPMENT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
16230300 42264 SNOW REMOVAL	70,000	70,000	.00	.00	.00	70,000.00	.0%
TOTAL CONTRACTUAL SERVICES	70,000	70,000	.00	.00	.00	70,000.00	.0%
TOTAL UNDESIGNATED	70,000	70,000	.00	.00	.00	70,000.00	.0%
TOTAL CUL DE SAC FUND	70,000	70,000	.00	.00	.00	70,000.00	.0%
926 HOTEL TAX FUND							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
16260100 42252 REGIONAL / MARKETIN	16,000	16,000	13,034.00	.00	.00	2,966.00	81.5%
TOTAL CONTRACTUAL SERVICES	16,000	16,000	13,034.00	.00	.00	2,966.00	81.5%
48 TRANSFERS							
16260500 48001 TRANSFER TO GENERAL	45,000	45,000	.00	.00	.00	45,000.00	.0%
TOTAL TRANSFERS	45,000	45,000	.00	.00	.00	45,000.00	.0%
TOTAL UNDESIGNATED	61,000	61,000	13,034.00	.00	.00	47,966.00	21.4%
TOTAL HOTEL TAX FUND	61,000	61,000	13,034.00	.00	.00	47,966.00	21.4%
TOTAL DEVELOPMENT FUND	131,000	131,000	13,034.00	.00	.00	117,966.00	9.9%
TOTAL EXPENSES	131,000	131,000	13,034.00	.00	.00	117,966.00	
26 NATURAL AREA & DRAINAGE IMPROV							

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26 NATURAL AREA & DRAINAGE IMPROV	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
42 CONTRACTUAL SERVICES							
26900300 42232 ENGINEERING/DESIGN	257,000	12,000	7,676.64	.00	.00	4,323.36	64.0%
26900300 42232 N2211 ENGINEERING/DE	0	50,000	.00	.00	.00	50,000.00	.0%
26900300 42232 N2302 ENGINEERING/DE	0	10,000	895.60	.00	.00	9,104.40	9.0%
26900300 42232 N2401 ENGINEERING/DE	0	20,000	.00	.00	.00	20,000.00	.0%
26900300 42232 N2411 ENGINEERING/DE	0	10,000	6,010.00	6,010.00	3,750.00	240.00	97.6%
26900300 42232 N2412 ENGINEERING/DE	0	55,000	.00	.00	.00	55,000.00	.0%
26900300 42232 N2601 ENGINEERING/DE	0	100,000	.00	.00	.00	100,000.00	.0%
TOTAL CONTRACTUAL SERVICES	257,000	257,000	14,582.24	6,010.00	3,750.00	238,667.76	7.1%
44 MAINTENANCE							
26900300 44408 MAINT - WETLAND MIT	180,000	180,000	52,598.75	22,013.75	.00	127,401.25	29.2%
26900300 44470 MAINT - INFRASTRUCT	258,000	258,000	25,587.50	12,225.00	12,300.00	220,112.50	14.7%
TOTAL MAINTENANCE	438,000	438,000	78,186.25	34,238.75	12,300.00	347,513.75	20.7%
45 CAPITAL IMPROVEMENT							
26900300 45593 CAPITAL IMPROVEMENT	2,010,000	0	.00	.00	.00	.00	.0%
26900300 45593 N2303 CAPITAL IMPROV	0	100,000	.00	.00	.00	100,000.00	.0%
26900300 45593 N2413 CAPITAL IMPROV	0	1,910,000	.00	.00	.00	1,910,000.00	.0%
TOTAL CAPITAL IMPROVEMENT	2,010,000	2,010,000	.00	.00	.00	2,010,000.00	.0%
TOTAL UNDESIGNATED	2,705,000	2,705,000	92,768.49	40,248.75	16,050.00	2,596,181.51	4.0%
TOTAL NONDEPARTMENTAL	2,705,000	2,705,000	92,768.49	40,248.75	16,050.00	2,596,181.51	4.0%
TOTAL NATURAL AREA & DRAINAGE IMP	2,705,000	2,705,000	92,768.49	40,248.75	16,050.00	2,596,181.51	4.0%
TOTAL EXPENSES	2,705,000	2,705,000	92,768.49	40,248.75	16,050.00	2,596,181.51	
28 BUILDING MAINT. SERVICE							

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

28 BUILDING MAINT. SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
41 PERSONNEL							
28900000 41103 IMRF	40,000	40,000	16,475.99	3,298.96	.00	23,524.01	41.2%
28900000 41104 FICA	34,000	34,000	13,777.07	2,729.98	.00	20,222.93	40.5%
28900000 41105 SUI	1,000	1,000	.00	.00	.00	1,000.00	.0%
28900000 41106 INSURANCE	65,000	65,000	23,988.98	4,797.80	2.92	41,008.10	36.9%
28900000 41110 SALARIES	425,000	425,000	176,625.68	34,845.89	.00	248,374.32	41.6%
28900000 41140 OVERTIME	14,000	14,000	6,685.85	1,877.24	.00	7,314.15	47.8%
TOTAL PERSONNEL	579,000	579,000	237,553.57	47,549.87	2.92	341,443.51	41.0%
42 CONTRACTUAL SERVICES							
28900000 42210 TELEPHONE	7,100	7,100	1,603.11	369.42	143.09	5,353.80	24.6%
28900000 42215 RADIO COMMUNICATION	3,700	3,700	1,251.34	326.67	326.67	2,121.99	42.6%
28900000 42234 PROFESSIONAL SERVIC	1,500	1,500	-78.00	.00	170.00	1,408.00	6.1%
28900000 42242 PUBLICATIONS	300	300	.00	.00	.00	300.00	.0%
28900000 42243 PRINTING & ADVERTIS	550	550	.00	.00	.00	550.00	.0%
28900000 42260 PHYSICAL EXAMS	150	150	.00	.00	.00	150.00	.0%
28900000 42270 EQUIPMENT RENTAL	500	500	350.00	.00	.00	150.00	70.0%
28900000 42272 LEASES - NON CAPITA	22,800	22,800	7,057.45	1,440.09	.00	15,742.55	31.0%
TOTAL CONTRACTUAL SERVICES	36,600	36,600	10,183.90	2,136.18	639.76	25,776.34	29.6%
43 COMMODITIES							
28900000 43308 OFFICE SUPPLIES	250	250	.00	.00	.00	250.00	.0%
28900000 43317 POSTAGE	500	500	.00	.00	.00	500.00	.0%
28900000 43319 BUILDING SUPPLIES	178,500	178,500	92,720.09	15,664.33	.00	85,779.91	51.9%
28900000 43320 SMALL TOOLS & SUPPL	3,800	3,800	350.58	.00	.00	3,449.42	9.2%
28900000 43333 IT EQUIPMENT & SUPP	5,750	5,750	.00	.00	4,338.44	1,411.56	75.5%
28900000 43340 FUEL	3,300	3,300	440.35	73.63	.00	2,859.65	13.3%
TOTAL COMMODITIES	192,100	192,100	93,511.02	15,737.96	4,338.44	94,250.54	50.9%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

28 BUILDING MAINT. SERVICE		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
44 MAINTENANCE								
28900000 44420	MAINT - VEHICLES	2,500	2,500	599.57	.00	.00	1,900.43	24.0%
28900000 44421	MAINT - EQUIPMENT	3,000	3,000	1,647.60	870.00	.00	1,352.40	54.9%
28900000 44426	MAINT - OFFICE EQUI	700	700	117.54	20.01	.00	582.46	16.8%
28900000 44445	MAINT - OUTSOURCED	282,100	282,100	302,814.12	29,510.75	.00	-20,714.12	107.3%
TOTAL MAINTENANCE		288,300	288,300	305,178.83	30,400.76	.00	-16,878.83	105.9%
47 OTHER EXPENSES								
28900000 47740	TRAVEL/TRAINING/DUE	5,500	5,500	221.52	101.52	.00	5,278.48	4.0%
28900000 47760	UNIFORMS & SAFETY I	6,700	6,700	1,866.50	.00	100.00	4,733.50	29.4%
28900000 47776	PARTS/FLUID INVENT	0	0	-19,175.40	225.25	.00	19,175.40	100.0%
28900000 47790	INTEREST EXPENSE	7,800	7,800	3,055.80	582.56	.00	4,744.20	39.2%
TOTAL OTHER EXPENSES		20,000	20,000	-14,031.58	909.33	100.00	33,931.58	-69.7%
TOTAL UNDESIGNATED		1,116,000	1,116,000	632,395.74	96,734.10	5,081.12	478,523.14	57.1%
TOTAL NONDEPARTMENTAL		1,116,000	1,116,000	632,395.74	96,734.10	5,081.12	478,523.14	57.1%
TOTAL BUILDING MAINT. SERVICE		1,116,000	1,116,000	632,395.74	96,734.10	5,081.12	478,523.14	57.1%
TOTAL EXPENSES		1,116,000	1,116,000	632,395.74	96,734.10	5,081.12	478,523.14	
29 VEHICLE MAINT. SERVICE								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
41 PERSONNEL								
29900000 41103	IMRF	35,000	35,000	14,171.61	2,851.34	.00	20,828.39	40.5%
29900000 41104	FICA	30,000	30,000	11,770.03	2,359.80	.00	18,229.97	39.2%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

29 VEHICLE MAINT. SERVICE		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
29900000 41105	SUI	800	800	.00	.00	.00	800.00	.0%
29900000 41106	INSURANCE	73,000	73,000	26,882.57	5,376.51	3.38	46,114.05	36.8%
29900000 41110	SALARIES	380,000	380,000	156,217.17	31,265.79	.00	223,782.83	41.1%
29900000 41140	OVERTIME	8,000	8,000	3,544.71	990.54	.00	4,455.29	44.3%
TOTAL PERSONNEL		526,800	526,800	212,586.09	42,843.98	3.38	314,210.53	40.4%
42 CONTRACTUAL SERVICES								
29900000 42210	TELEPHONE	5,300	5,300	1,915.69	618.46	143.62	3,240.69	38.9%
29900000 42215	RADIO COMMUNICATION	3,700	3,700	1,251.34	326.67	326.67	2,121.99	42.6%
29900000 42234	PROFESSIONAL SERVIC	12,300	12,300	5,010.24	375.13	7,154.76	135.00	98.9%
29900000 42242	PUBLICATIONS	6,200	6,200	3,083.00	.00	.00	3,117.00	49.7%
29900000 42243	PRINTING & ADVERTIS	600	600	.00	.00	.00	600.00	.0%
29900000 42260	PHYSICAL EXAMS	200	200	.00	.00	.00	200.00	.0%
29900000 42270	EQUIPMENT RENTAL	3,000	3,000	110.95	.00	2,389.05	500.00	83.3%
29900000 42272	LEASES - NON CAPITA	3,100	3,100	1,294.43	264.59	.00	1,805.57	41.8%
TOTAL CONTRACTUAL SERVICES		34,400	34,400	12,665.65	1,584.85	10,014.10	11,720.25	65.9%
43 COMMODITIES								
29900000 43308	OFFICE SUPPLIES	300	300	.00	.00	.00	300.00	.0%
29900000 43317	POSTAGE	400	400	35.60	.00	.00	364.40	8.9%
29900000 43320	SMALL TOOLS & SUPPL	10,400	10,400	1,208.26	970.00	.00	9,191.74	11.6%
29900000 43333	IT EQUIPMENT & SUPP	1,600	1,600	.00	.00	1,446.15	153.85	90.4%
29900000 43340	FUEL	3,000	3,000	668.64	192.88	.00	2,331.36	22.3%
29900000 43350	PARTS / FLUIDS - FL	303,500	303,500	87,946.77	16,570.78	.00	215,553.23	29.0%
29900000 43351	FUEL - COST OF SALE	316,000	316,000	95,508.84	21,787.15	.00	220,491.16	30.2%
TOTAL COMMODITIES		635,200	635,200	185,368.11	39,520.81	1,446.15	448,385.74	29.4%
44 MAINTENANCE								
29900000 44420	MAINT - VEHICLES	5,000	5,000	2,464.37	130.90	.00	2,535.63	49.3%
29900000 44421	MAINT - EQUIPMENT	2,000	2,000	808.05	.00	.00	1,191.95	40.4%
29900000 44423	MAINT - BUILDING	60,000	60,000	22,253.80	4,602.11	.00	37,746.20	37.1%
29900000 44426	MAINT - OFFICE EQUI	700	700	113.22	20.00	.00	586.78	16.2%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

29 VEHICLE MAINT. SERVICE		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
29900000 44440	MAINT - OUTSOURCED	60,000	60,000	26,226.39	5,137.33	.00	33,773.61	43.7%
TOTAL MAINTENANCE		127,700	127,700	51,865.83	9,890.34	.00	75,834.17	40.6%
47 OTHER EXPENSES								
29900000 47740	TRAVEL/TRAINING/DUE	6,200	6,200	3,651.52	101.52	.00	2,548.48	58.9%
29900000 47760	UNIFORMS & SAFETY I	5,900	5,900	1,492.00	.00	100.00	4,308.00	27.0%
29900000 47776	PARTS/FLUID INVENT	0	0	7,932.96	3,535.80	.00	-7,932.96	100.0%
29900000 47790	INTEREST EXPENSE	1,200	1,200	360.42	66.38	.00	839.58	30.0%
TOTAL OTHER EXPENSES		13,300	13,300	13,436.90	3,703.70	100.00	-236.90	101.8%
TOTAL UNDESIGNATED		1,337,400	1,337,400	475,922.58	97,543.68	11,563.63	849,913.79	36.5%
TOTAL NONDEPARTMENTAL		1,337,400	1,337,400	475,922.58	97,543.68	11,563.63	849,913.79	36.5%
TOTAL VEHICLE MAINT. SERVICE		1,337,400	1,337,400	475,922.58	97,543.68	11,563.63	849,913.79	36.5%
TOTAL EXPENSES		1,337,400	1,337,400	475,922.58	97,543.68	11,563.63	849,913.79	
32 DOWNTOWN TIF DISTRICT								
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
42 CONTRACTUAL SERVICES								
32900100 42232	ENGINEERING/DESIGN	150,000	150,000	.00	.00	.00	150,000.00	.0%
TOTAL CONTRACTUAL SERVICES		150,000	150,000	.00	.00	.00	150,000.00	.0%
45 CAPITAL IMPROVEMENT								
32900100 45593	CAPITAL IMPROVEMENT	500,000	500,000	.00	.00	.00	500,000.00	.0%

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

32 DOWNTOWN TIF DISTRICT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CAPITAL IMPROVEMENT	500,000	500,000	.00	.00	.00	500,000.00	.0%
47 OTHER EXPENSES							
32900100 47716 TIF SURPLUS DISTRIB	126,000	126,000	.00	.00	.00	126,000.00	.0%
TOTAL OTHER EXPENSES	126,000	126,000	.00	.00	.00	126,000.00	.0%
TOTAL UNDESIGNATED	776,000	776,000	.00	.00	.00	776,000.00	.0%
TOTAL NONDEPARTMENTAL	776,000	776,000	.00	.00	.00	776,000.00	.0%
TOTAL DOWNTOWN TIF DISTRICT	776,000	776,000	.00	.00	.00	776,000.00	.0%
TOTAL EXPENSES	776,000	776,000	.00	.00	.00	776,000.00	
33 NORTHPOINT TIF							
900 NONDEPARTMENTAL							
00 UNDESIGNATED							
47 OTHER EXPENSES							
33900100 47715 REDEVEOPMENT AGREEM	690,000	690,000	.00	.00	.00	690,000.00	.0%
33900100 47716 TIF SURPLUS DISTRIB	460,000	460,000	.00	.00	.00	460,000.00	.0%
TOTAL OTHER EXPENSES	1,150,000	1,150,000	.00	.00	.00	1,150,000.00	.0%
TOTAL UNDESIGNATED	1,150,000	1,150,000	.00	.00	.00	1,150,000.00	.0%
TOTAL NONDEPARTMENTAL	1,150,000	1,150,000	.00	.00	.00	1,150,000.00	.0%
TOTAL NORTHPOINT TIF	1,150,000	1,150,000	.00	.00	.00	1,150,000.00	.0%
TOTAL EXPENSES	1,150,000	1,150,000	.00	.00	.00	1,150,000.00	
53 POLICE PENSION							
900 NONDEPARTMENTAL							

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

53 POLICE PENSION		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 UNDESIGNATED								
41 PERSONNEL								
53900000 41195	DISABILITY/RETIREME	2,550,000	2,550,000	903,325.69	.00	.00	1,646,674.31	35.4%
TOTAL PERSONNEL		2,550,000	2,550,000	903,325.69	.00	.00	1,646,674.31	35.4%
42 CONTRACTUAL SERVICES								
53900000 42222	STENO FEES	800	800	280.00	.00	.00	520.00	35.0%
53900000 42228	INVESTMENT MANAGEME	32,000	32,000	21,613.37	.00	.00	10,386.63	67.5%
53900000 42230	LEGAL SERVICES	5,000	5,000	100.00	.00	.00	4,900.00	2.0%
53900000 42234	PROFESSIONAL SERVIC	25,000	25,000	8,300.00	.00	.00	16,700.00	33.2%
TOTAL CONTRACTUAL SERVICES		62,800	62,800	30,293.37	.00	.00	32,506.63	48.2%
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	10,500	10,500	.00	.00	.00	10,500.00	.0%
TOTAL OTHER EXPENSES		10,500	10,500	.00	.00	.00	10,500.00	.0%
TOTAL UNDESIGNATED		2,623,500	2,623,500	933,619.06	.00	.00	1,689,880.94	35.6%
TOTAL NONDEPARTMENTAL		2,623,500	2,623,500	933,619.06	.00	.00	1,689,880.94	35.6%
TOTAL POLICE PENSION		2,623,500	2,623,500	933,619.06	.00	.00	1,689,880.94	35.6%
TOTAL EXPENSES		2,623,500	2,623,500	933,619.06	.00	.00	1,689,880.94	
99 DEBT SERVICE								

VILLAGE OF ALGONQUIN

YTD EXPENSE BUDGET REPORT - SEPT 2025

FOR 2026 05

99 DEBT SERVICE		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
900 NONDEPARTMENTAL								
00 UNDESIGNATED								
46 DEBT SERVICES								
99900100 46680	BOND PAYMENT	610,000	610,000	.00	.00	.00	610,000.00	.0%
99900600 46681	BOND INTEREST EXPEN	1,100,100	1,100,100	729,968.75	.00	.00	370,131.25	66.4%
99900600 46682	BOND FEES	500	500	475.00	.00	.00	25.00	95.0%
TOTAL DEBT SERVICES		1,710,600	1,710,600	730,443.75	.00	.00	980,156.25	42.7%
TOTAL UNDESIGNATED		1,710,600	1,710,600	730,443.75	.00	.00	980,156.25	42.7%
TOTAL NONDEPARTMENTAL		1,710,600	1,710,600	730,443.75	.00	.00	980,156.25	42.7%
TOTAL DEBT SERVICE		1,710,600	1,710,600	730,443.75	.00	.00	980,156.25	42.7%
TOTAL EXPENSES		1,710,600	1,710,600	730,443.75	.00	.00	980,156.25	
GRAND TOTAL		84,968,100	86,305,453	28,846,791.02	6,217,223.51	4,829,455.93	52,629,205.60	39.0%

** END OF REPORT - Generated by Leonardo Beltran **

VILLAGE OF ALGONQUIN

GENERAL SERVICES ADMINISTRATION

– M E M O R A N D U M –

DATE: October 15, 2025

TO: Tim Schloneger, Village Manager

FROM: Michael Kumbera, Village Treasurer

SUBJECT: *September 30, 2025 Cash and Investments Report*

The Village Cash and Investments Report is attached as Exhibit A. Cash in all funds is $19,937,756, with investments of $38,250,240. Total cash and investments are $58,187,996.

Fixed Income Investments

Additionally, Exhibit C reports $6,105,945 in fixed-income investments through Charles Schwab. Details of those investments are also included.

Local Government Investment Pools

Village funds in Illinois Investment Pools are presently $32,144,295. The average daily investment rate in the Illinois Funds Money Market Fund was 4.37 percent, the IMET Convenience Fund was 4.21 percent, and the Illinois Trust was 4.24 percent.

In September 2025, the Federal Reserve reduced the Federal Funds Rate by 25 basis points to a target range of 4.00% to 4.25%, marking the first rate cut of the year following an extended period of policy tightening. The decision reflected moderating inflation trends and signs of cooling in labor and consumer activity. With the Fed indicating the possibility of additional cuts later in the year and global trade and fiscal conditions remaining uncertain, investment returns may continue to experience near-term volatility and pressure.

Attachments

MONTHLY TREASURERS REPORT
CASH AND INVESTMENTS
AS OF SEPTEMBER 30, 2025

EXHIBIT A

FUND	CHECKING	MONEY MARKET	FIXED INCOME INVESTMENTS	ILLINOIS TRUST	ILLINOIS FUNDS	IMET FUNDS	TOTAL
GENERAL FUND	$ 1,274,415	$ 2,459,039	$ 6,105,945	$ 905,941	$ 6,368,818	$ 483,925	$ 17,598,082
GENERAL - (D)		456,420			$ 12,568	9,049	478,037
GENERAL - VEHICLE REPLACEMENT (D)					$ 162,225	154,047	316,271
GENERAL - INSURANCE - (D)					$ 137,847	274,349	412,196
GENERAL - OPIOID SETTLEMENT (R)						91,944	91,944
CEMETERY	-	225,907					225,907
CEMETERY TRUST- (R)		59,500			$ 125,136	113,077	297,713
MOTOR FUEL - (R)					$ 2,132,599		2,132,599
STREET IMPROVEMENT	86,817	1,804,223		$ 258,135	$ 1,184,705	465,053	3,798,932
STREET IMPROVEMENT - *BOND PROCEEDS*		-					-
SWIMMING POOL	214						214
PARK	4	777,451			$ 203,876		981,330
PARK - (D)		2					2
PARK - *BOND PROCEEDS*		459					459
W&S OPERATING	169,516	$ 4,634,798		$ 3,586,106	$ 6,140,007	4,221,613	18,752,040
W&S IMPR	13	$ 4,181,872		$ 2,373,072	$ 527,683	874,902	7,957,542
SCHOOL DONATION - (R)		395,272					395,272
CUL DE SAC - (D)		290,191			$ 34,039	39,059	363,289
HOTEL TAX		12,568			$ 44,028	72,161	128,756
VILLAGE CONSTRUCTION	-	38,300			$ 14,516	8,570	61,386
NATURAL AREA & DRAINAGE IMP	-	55,126			$ 879,598		934,724
NATURAL AREA & DRAINAGE IMP (D)		463,470					463,470
DOWNTOWN TIF DISTRICT	1,657,073	-				245,649	1,902,722
NORTHPOINT TIF DISTRICT	1,111,239	-					1,111,239
SSA #1 - RIVERSIDE PLAZA							-
DEBT SERVICE	-						-
VEHICLE MAINTENANCE	-	4,131					4,131
BUILDING MAINTENANCE	-	(220,260)					(220,260)
TOTAL	$ 4,299,289	$ 15,638,467	$ 6,105,945	$ 7,123,254	$ 17,967,644	$ 7,053,397	$ 58,187,996
% OF INVESTMENTS HELD	7.39%	26.88%	10.49%	12.24%	30.88%	12.12%	100.00%

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

VILLAGE OF ALGONQUIN
INVESTMENTS BY FUND
AS OF JULY 31, 2025

EXHIBIT B

FUND	TYPE	BANK	$ AMOUNT
GENERAL FUND	LGIP	IMET CONV	1,013,313.33
GENERAL FUND	LGIP	IL FUNDS	6,681,456.93
GENERAL FUND	SCHWAB	FIXED INCOME	6,105,945.05
GENERAL FUND	LGIP	IIIT	905,941.47
GENERAL FUND		*MMF/SCHWAB TOTAL*	14,706,656.78
GENERAL FUND		**TOTAL**	**14,706,656.78**
CEMETERY FUND	LGIP	IMET CONV	113,076.54
CEMETERY FUND	LGIP	IL FUNDS	125,136.36
CEMETERY FUND		*MMF TOTAL*	238,212.90
CEMETERY FUND		**TOTAL**	**238,212.90**
MFT FUND	LGIP	IL FUNDS	2,132,598.65
MFT FUND		**TOTAL**	**2,132,598.65**
STREET FUND	LGIP	IMET CONV	465,052.70
STREET FUND	LGIP	IL FUNDS	1,184,704.96
STREET FUND	LGIP	IIIT	258,134.93
STREET FUND		*MMF TOTAL*	1,907,892.59
STREET FUND		**TOTAL**	**1,907,892.59**
POOL FUND	LGIP	IL FUNDS	0.00
POOL FUND		**TOTAL**	**0.00**
PARK FUND	LGIP	IL FUNDS	203,875.50
PARK FUND		**TOTAL**	**203,875.50**
W/S OPERATING FUND	LGIP	IMET CONV	4,221,613.42
W/S OPERATING FUND	LGIP	IL FUNDS	6,140,007.40
W/S OPERATING FUND	LGIP	IIIT	3,586,105.57
W/S OPERATING FUND		*MMF TOTAL*	13,947,726.39
W/S OPERATING FUND		**TOTAL**	**13,947,726.39**
W/S IMPROVEMENT FUND	LGIP	IMET CONV	874,901.66
W/S IMPROVEMENT FUND	LGIP	IL FUNDS	527,683.28
W/S IMPROVEMENT FUND	LGIP	IIIT	2,373,072.32
W/S IMPROVEMENT FUND		*MMF TOTAL*	3,775,657.26
W/S IMPROVEMENT FUND		**TOTAL**	**3,775,657.26**
CUL DE SAC	LGIP	IMET CONV	39,059.14
CUL DE SAC	LGIP	IL FUNDS	34,039.18
HOTEL TAX	LGIP	IMET CONV	72,161.29
HOTEL TAX	LGIP	IL FUNDS	44,027.50
CUL DE SAC & HOTEL TAX		*MMF TOTAL*	189,287.11
SPECIAL REVENUE FUND		**TOTAL**	**189,287.11**
VILLAGE CONST FUND	LGIP	IMET CONV	8,569.64
VILLAGE CONST FUND	LGIP	IL FUNDS	14,516.15
VILLAGE CONST FUND		*MMF TOTAL*	23,085.79
VILLAGE CONST FUND		**TOTAL**	**23,085.79**
NATURAL AREAS & DRAINAGE IMPROV	LGIP	IL FUNDS	879,597.83
NATURAL AREA & DRAINAGE IMPROV.		**TOTAL**	**879,597.83**
DOWNTOWN TIF DISTRICT	LGIP	IMET CONV	245,649.14
DOWNTOWN TIF DISTRICT		**TOTAL**	**245,649.14**
		TOTAL	**38,250,239.94**

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

IMET CONV	7,053,396.86
IL FUNDS	17,967,643.74
ILLINOIS TRUST	7,123,254.29
FIXED INCOME	6,105,945.05
TOTAL	**38,250,239.94**

VILLAGE OF ALGONQUIN
FIXED INCOME - PRIVATE ADVISORY NETWORK / CHARLES SCHWAB
AS OF SEPTEMBER 30, 2025

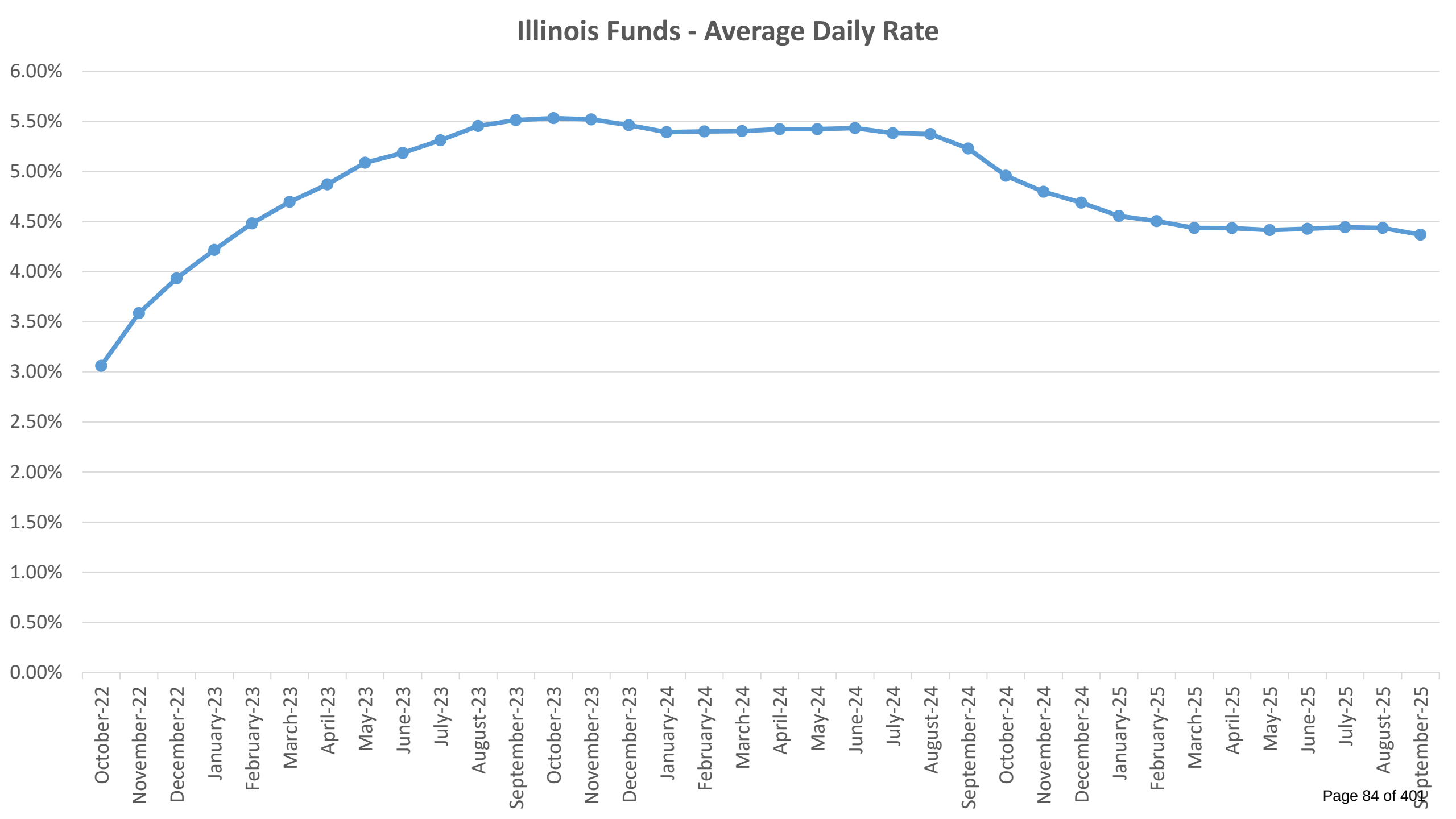
EXHIBIT C

INVESTMENTS - GENERAL FUND 01	CUSIP	BOOK VALUE BALANCE	%	MARKET VALUE BALANCE	%	$ INCREASE / DECREASE
INVESTMENT CASH ACCOUNTS						
Schwab MMF		32,054.58		32,054.58		
TOTAL CASH ACCOUNTS		**$ 32,054.58**	**0.5%**	**$ 32,054.58**	**0.5%**	
BANK OF AMERICA 12/15/25 5.2%	06051XEM0	226,603.35		225,540.45		
MORGAN STANLEY PV 03/06/26 4.8%	61768ES79	100,655.50		100,395.60		
EAGLE BANCORP 04/21/26 4.65%	27002YFV3	125,884.75		125,592.50		
STATE BANK IOF INDA 04/27/26 0.95%	856283S64	48,556.20		49,196.40		
FORBRIGHT BANK 06/15/26 5.05%	34520LBC6	101,203.10		100,868.10		
SALLIE MAE BANK 6/30/26 0.9%	7954506X8	120,701.25		122,371.88		
SALLIE MAE BANK CD 7/8/26 0.95%	7954506Y6	48,305.85		48,952.50		
TOYOTA FINL SAVINGS 07/15/26 0.95%	89235MLC3	96,500.00		97,818.60		
SYNCHRONY BANK 08/13/26 0.9%	87165GD66	72,161.03		73,180.88		
GOLDMAN SACHS BANK 08/18/26 1%	38149MYH0	144,446.10		146,438.40		
UBS BANK USA 08/25/26 0.95%	90348JS50	96,199.20		97,555.20		
UBS BANK USA 11/09/26 5.15%	90355GHN9	132,399.15		132,087.80		
FIRST PREMIER BANK 07/16/27 4.55%	33610RVQ3	101,378.80		101,609.80		
AMERICAN EXPRESS 3/6/28 4.25%	02589AGT3	217,152.15		218,480.42		
MORGAN STANLEY 4.15% 3/20/28	61690DX29	166,263.90		167,332.77		
SUBTOTAL CD'S		**$ 1,798,410.33**	**29.5%**	**$ 1,807,421.30**	**29.5%**	**$ 9,010.97**
SERIES 11/15/25 USTN 4.5%	91282CFW6	275,269.53		275,096.66		
SERIES 01/31/26 USTN 0.375%	91282CBH3	213,534.66		214,423.13		
SERIES 02/28/26 USTN 4.625%	91282CKB6	130,634.76		130,360.54		
SERIES 05/31/26 USTN 0.75%	91282CCF6	252,823.27		254,769.53		
SERIES 06/30/26 USTN 4.625%	91282CKY6	100,882.81		100,593.75		
SERIES 07/31/26 USTN 4.375%	91282CLB5	100,403.00		100,476.56		
SERIES 09/15/26 USTN 4.625%	91282CHY0	105,877.73		105,873.63		
SERIES 10/15/26 USTN 4.625%	91282CJC6	126,572.26		126,152.34		
SERIES 12/31/26 USTN 4.25%	91282CME8	110,820.70		110,708.98		
SERIES 01/15/27 USTN 4%	91282CJT9	250,843.98		250,927.73		
SERIES 02/15/27 USTN 4.125%	91282CKA8	166,046.47		165,953.90		
SERIES 03/15/27 USTN 4.25%	91282CKE0	111,216.01		110,889.45		
SERIES 04/15/27 USTN 4.5%	91282CKJ9	101,644.53		101,234.37		
SERIES 05/15/27 USTN 4.5%	91282CKR1	50,857.42		50,652.34		
SERIES 06/15/27 USTN 4.625%	91282CKV2	202,359.37		203,179.68		
SERIES 08/31/27 USTN 3.125%	91282CFH9	128,618.75		128,791.40		
SERIES 09/15/27 USTN 3.375%	91282CLL3	129,410.93		129,405.85		
SERIES 10/15/27 USTN 3.875%	91282CLQ2	125,830.08		125,615.23		
SERIES 11/30/27 USTN 3.875%	91282CFZ9	145,979.88		145,764.64		
SERIES 12/31/27 USTN 3.875%	91282CGC9	156,180.65		155,847.65		
SERIES 01/15/28 USTN 4.25%	91282CMF5	310,123.02		309,158.00		
SERIES 02/15/28 USTN 2.75%	9128283W8	151,542.77		151,918.15		
SUBTOTAL USTN/USTB		**$ 3,447,472.58**	**56.5%**	**$ 3,447,793.51**	**56.3%**	**$ 320.93**
N/A	N/A	-		-		
SUBTOTAL FFCB		**$ -**	**0.0%**	**$ -**	**0.0%**	**$ -**
SERIES 09/10/27 FHLB 4.375%	3130ATS40	203,029.20		202,696.60		
SUBTOTAL FHLB		**$ 203,029.20**	**3.3%**	**$ 202,696.60**	**3.3%**	**$ (332.60)**
SERIES 11/01/28 FHLMC 4.00%	3128MD7C1	201.75		203.09		
SUBTOTAL FHLM / FHLMC		**$ 201.75**	**0.0%**	**$ 203.09**	**0.0%**	**$ 1.34**
SERIES 01/01/26 FNMA 4.00%	31419HCW0	214.83		217.49		
SERIES 05/01/40 FNMA 5.00%	31418UCL6	6,571.00		6,655.67		
SERIES 12/01/26 FNMA 3.00%	3138E2ND3	3,014.59		3,038.65		
SERIES 09/01/27 FNMA 4.00%	3138EKAZ8	911.82		917.31		
SERIES 06/25/44 FNMA 3.50%	3136AKFL2	7,425.59		7,435.21		
SERIES 11/01/28 FNMA 4.00%	3138EPV68	163.71		165.30		
TVA STRIP 11/01/25 0%	88059FAV3	122,380.13		124,568.38		
SERIES 12/30/25 FNMA 0.64%	3135G06Q1	195,409.20		198,333.40		
SUBTOTAL FNMA		**$ 336,090.87**	**5.5%**	**$ 341,331.41**	**5.6%**	**$ 5,240.54**
SERIES 10/20/34 GNMA 6.50%	36202EA33	11,930.44		11,862.41		
SUBTOTAL GNMA		**$ 11,930.44**	**0.2%**	**$ 11,862.41**	**0.2%**	**$ (68.03)**

INVESTMENTS - GENERAL FUND 01	CUSIP	BOOK VALUE BALANCE	%	MARKET VALUE BALANCE	%	$ INCREASE / DECREASE
BLOOMINGDALE IL 10/30/25 0.95%	094333KY6	24,595.50		24,938.75		
BRADLEY IL 12/15/25 0.85%	104575BS3	48,944.50		49,673.50		
DUPAGE ETC IL S 01/01/26 1.067%	262588LH7	29,418.00		29,799.00		
WILL ETC CN IL CCD 06/01/26 1%	969080JB7	96,757.00		98,159.00		
BARTLETT IL 12/1/26 1.75%	069338RE3	28,923.30		29,261.10		
LAKE CNTY IL CCD 12/1/26 1.4%	508358HV3	48,117.00		48,702.50		
SUBTOTAL MUNICIPAL BONDS		**$ 276,755.30**	**4.5%**	**$ 280,533.85**	**4.6%**	**$ 3,778.55**
TOTAL FIXED INCOME		**$ 6,073,890.47**	**99.5%**	**$ 6,091,842.17**	**99.5%**	**$ 17,951.70**
GRAND TOTAL ALL INVESTMENTS		**$ 6,105,945.05**	**100.0%**	**$ 6,123,896.75**	**100.0%**	**$ 17,951.70**

*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
6.00%
5.50%
5.00%
4.50%
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
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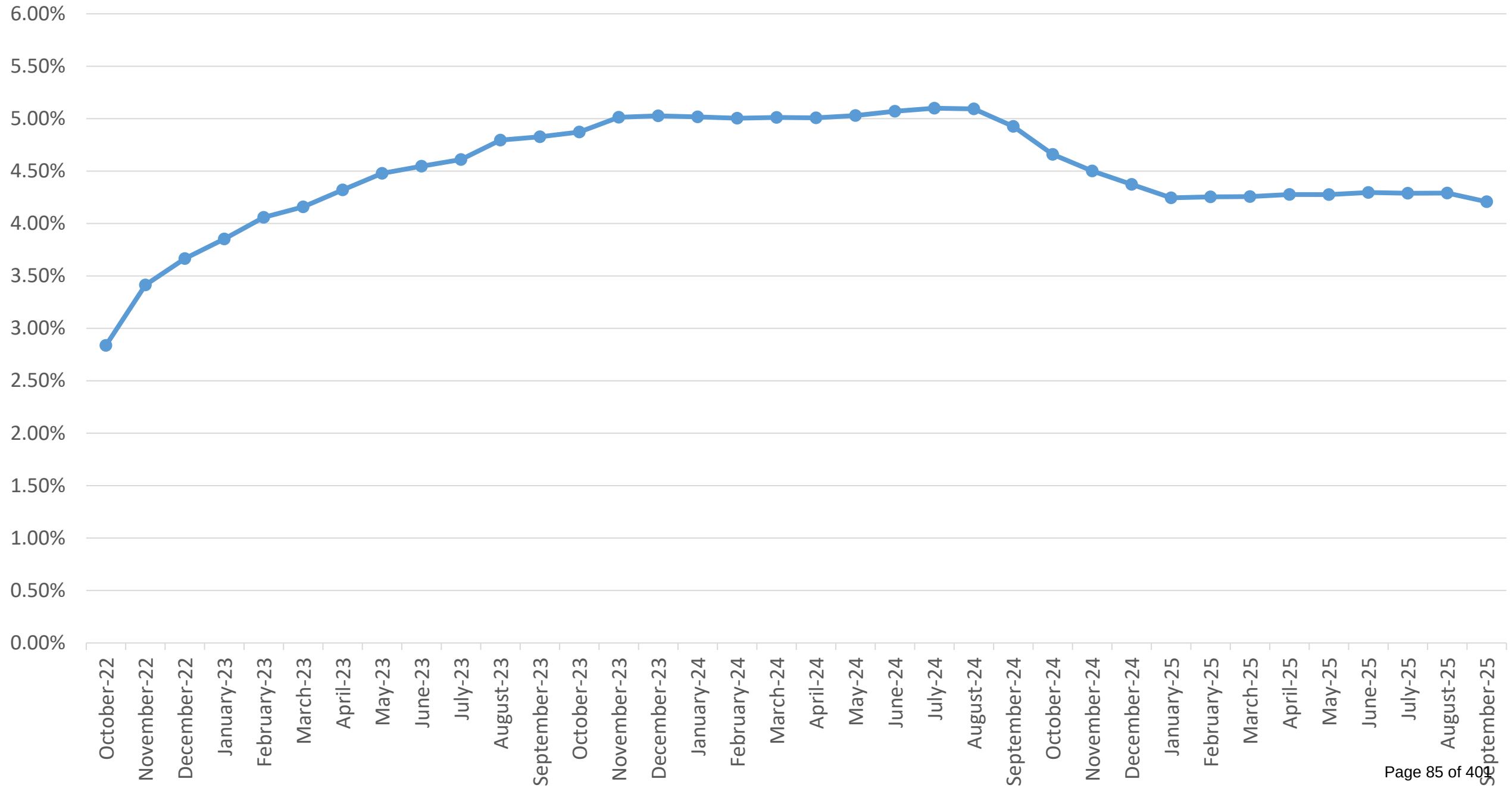
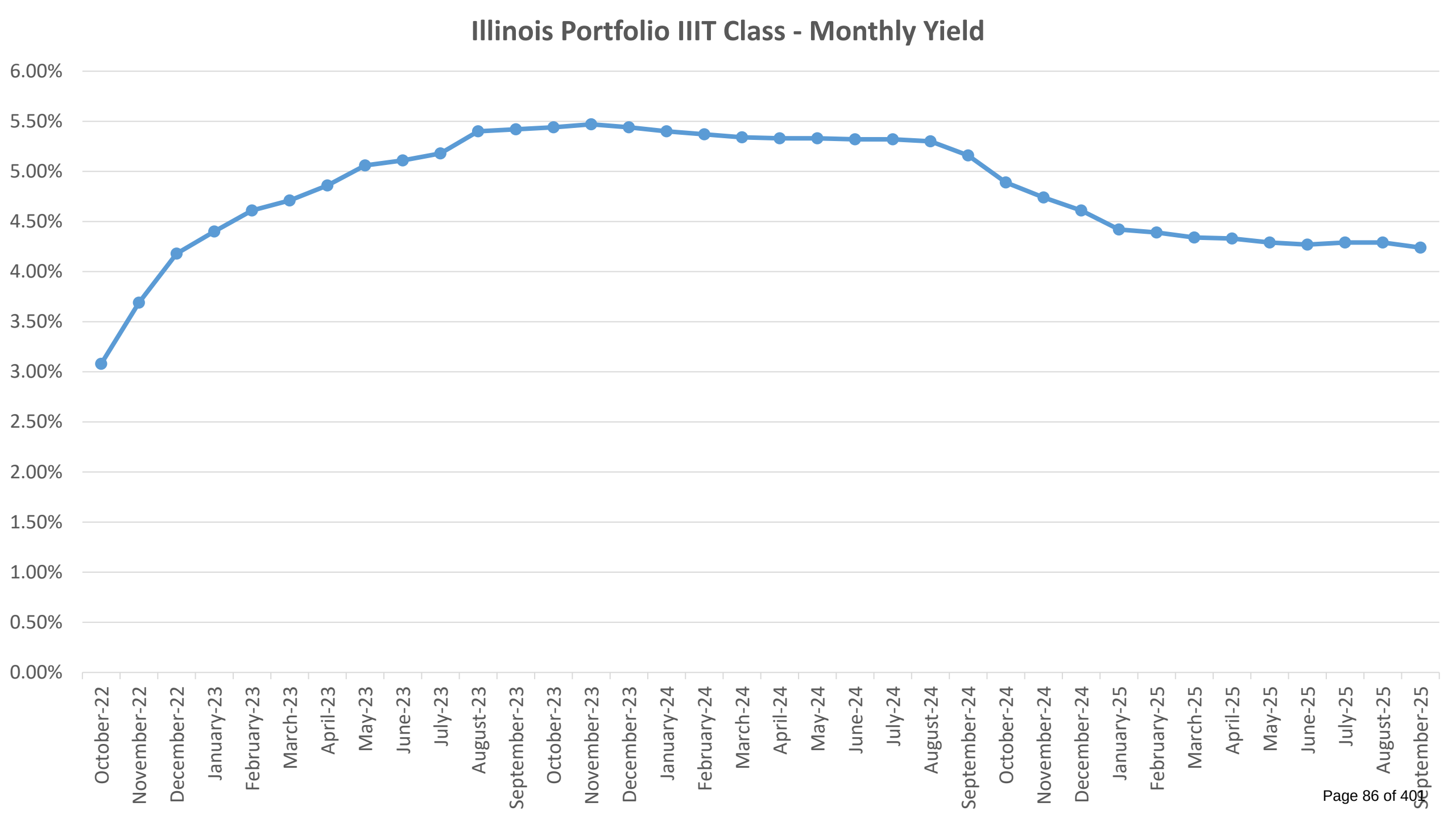
September-25

IMET Convenience Fund - Average Daily Rate




Illinois Portfolio IIIT Class - Monthly Yield
6.00%
5.50%
5.00%
4.50%
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
October-22
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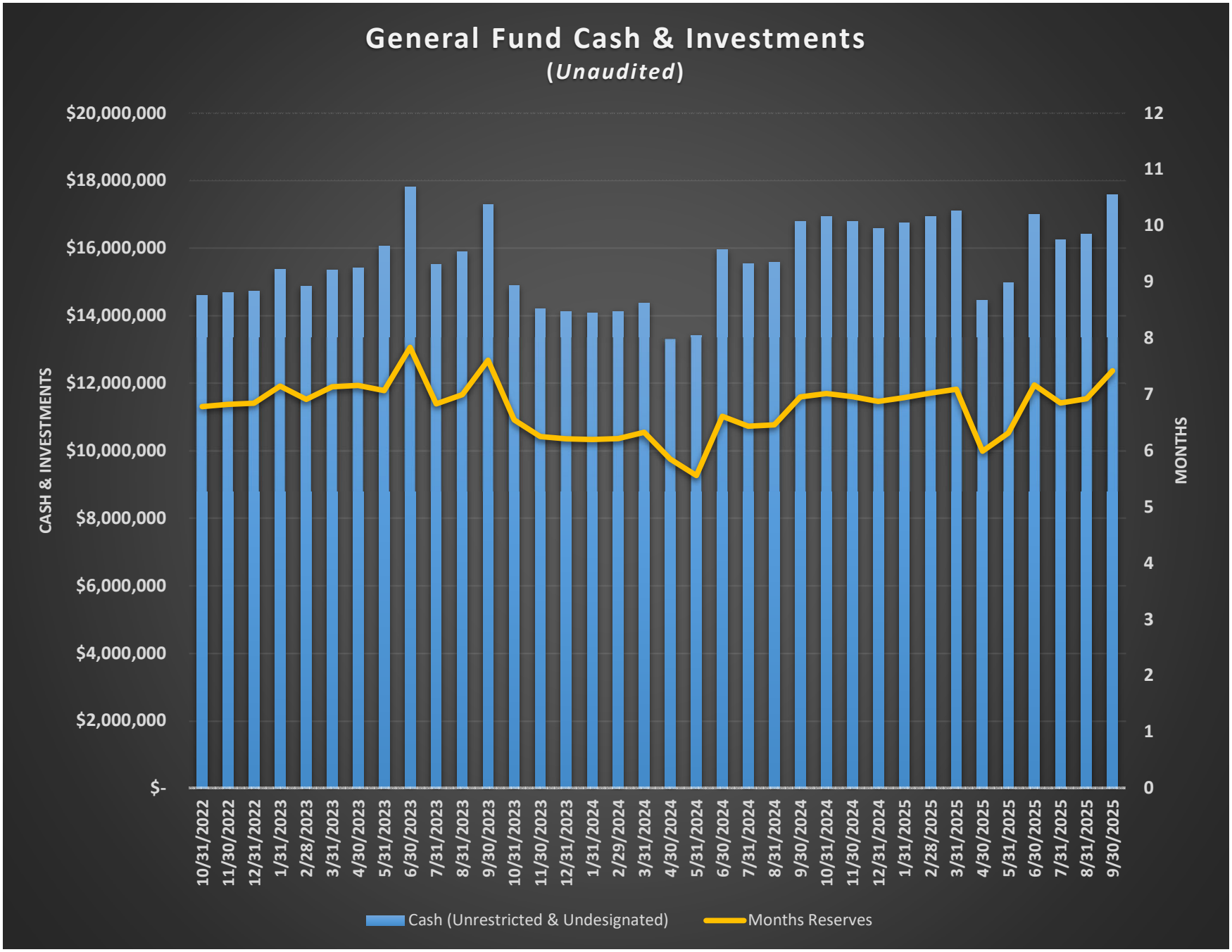
August-25
September-25


General Fund Cash & Investments
(Unaudited)
$20,000,000
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
CASH & INVESTMENTS
12
11
10
9
8
7
6
5
4
3
2
1
0
MONTHS
10/31/2022
11/30/2022
12/31/2022
1/31/2023
2/28/2023
3/31/2023
4/30/2023
5/31/2023
6/30/2023
7/31/2023
8/31/2023
9/30/2023
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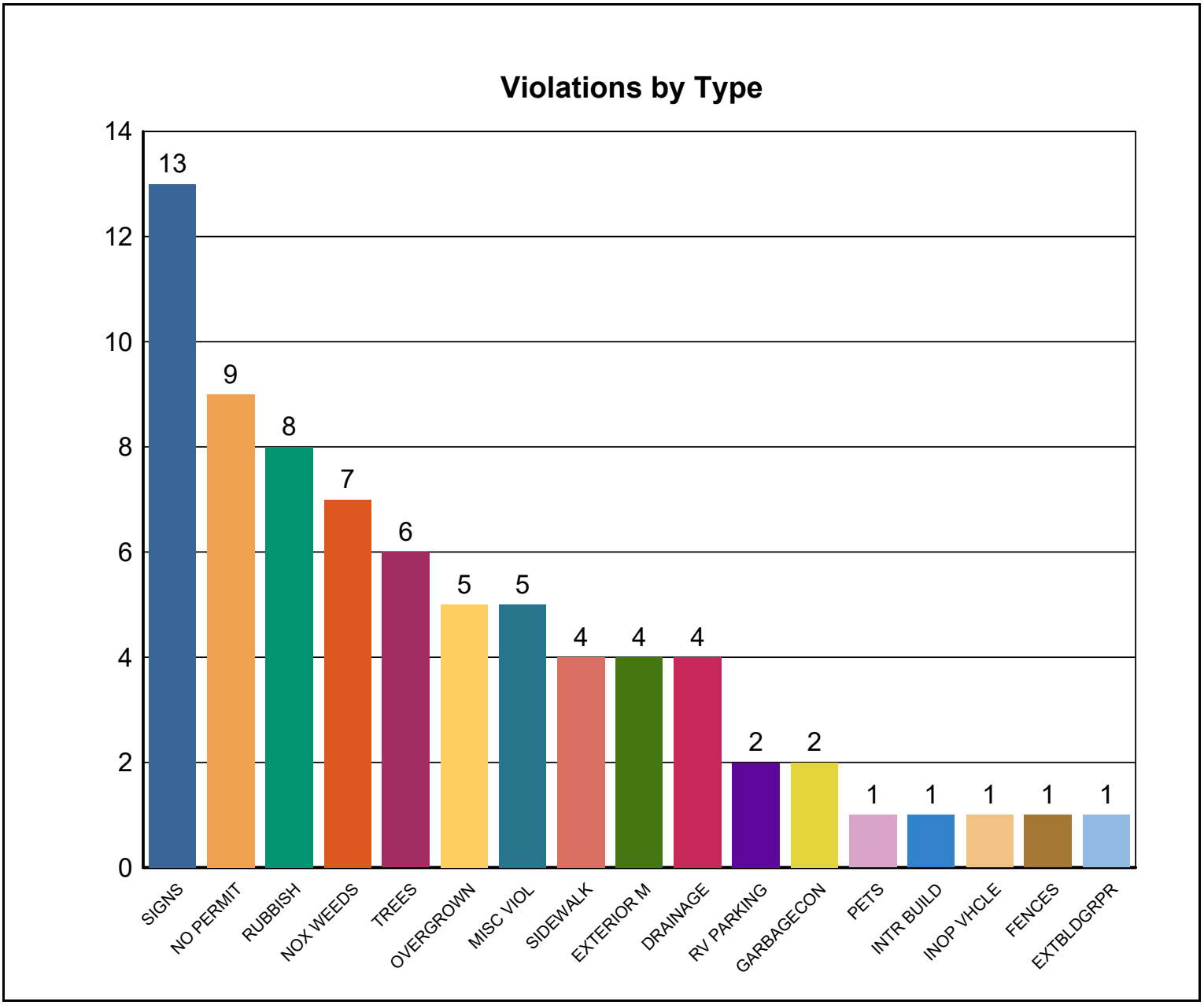
1/31/2025
2/28/2025
3/31/2025
4/30/2025
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
Cash (Unrestricted & Undesignated)
Months Reserves

Community Development
Code Violation Report

Violations between September 01, 2025 and September 30, 2025

	September 2025	September 2024	2025 YTD	2024 YTD
Violation Opened	**74**	**71**	**859**	**738**
Violation Closed	**52**	**39**	**774**	**428**



Address	Violation Type	Status	Open Date	Close Date	Source
101 E ALGONQUIN RD	RUBBISH	Cannot verify com	09/23/2025	09/23/2025	Email
Complaint Of Loose Rubbish Around The Exterior Of The Building.					
109 E ALGONQUIN RD	SIGNS	Letter sent	09/23/2025		Inspector
Portable Sign Posted Along Algonquin Road					
900 E ALGONQUIN RD	OVERGROWN VEGETATION	Violation abated	09/16/2025	09/16/2025	Inspector
Overgrown Vegetation Along Retaining Wall					
1485 W ALGONQUIN RD	SIGNS	Letter sent	09/22/2025		Inspector
Flashing/Scrolling "Open" Sign In Storefront Window.					
1495 W ALGONQUIN RD	SIGNS	Letter sent	09/19/2025		Inspector
White Work Van Advertising "Christmas Lighting" Being Stored/Parked In The Parking Lot Of This Center.					
1580 E ALGONQUIN RD	NOXIOUS GRASS/WEEDS	Letter sent	09/23/2025		Inspector
Tall Grass/Weeds On Vacant Parcel					
2210 E ALGONQUIN RD	SIGNS	Violation abated	09/23/2025	09/26/2025	Inspector
Illegal Banner Sign					
2791 W ALGONQUIN RD	SIGNS	Violation abated	09/16/2025	09/23/2025	Inspector
Feather Flag Sign					
3979 W ALGONQUIN RD	SIGNS	Violation abated	09/02/2025	09/22/2025	Inspector
Flashing Open Sign In The Storefront Of China Bistro					
4011 W ALGONQUIN RD	TREES	Letter sent	09/03/2025		Inspector
Two Dead Trees On This Property Need To Be Removed And Replaced With Like Trees.					
725 APPLEWOOD LN	SIDEWALK CLEARANCE	Violation abated	09/15/2025	09/29/2025	Online
Large Spruce Trees Along Cedarwood Lane Are Hanging Low Over The Public Sidewalk.					
1030 APPLEWOOD LN	TREES	Letter sent	09/16/2025		Online
Dead Tree On Shared Property Line					
1040 APPLEWOOD LN	TREES	Letter sent	09/16/2025		Online
Dead Tree On Shared Property Line					
100 BEACH DR	PETS	Cannot verify com	09/15/2025	09/15/2025	Online
Complaint That Chickens Are Roaming About At This Property. I Was Out To Inspect And Found No Chickens Anywhere Visible Around This Residence.					
121 BROOK ST	DRAINAGE	Letter sent	09/08/2025		Online
Downspout Too Close To The Property Line					
1315 CHARLES AVE	RUBBISH	Violation abated	09/02/2025	09/08/2025	Inspector
Wood Kitchen Style Cabinets Are Sitting At The Curb In Front Of This Property.					
100 COUNTRYSIDE DR	RV PARKING	Letter sent	09/23/2025		Inspector
There Is A Yellow Boat On A Trailer That Is Being Stored In The Parking Lot Of This Business.					

2201	**CUMBERLAND PKV**	FENCES		09/09/2025		Online
This Property Owner Has A Complaint About The Damaged Fence That Has Fallen Over From The Townhome Community That Is Behind Their Yard. The Fence Fell Over In A Storm With Some Sections Leaning.						
112	**EASTGATE DR**	NO BUILDING PERMIT	Violation abated	09/05/2025	09/16/2025	Inspector
Banner On Display At Thai Pot Restaurant With No Permit On File.						
124	**EASTGATE DR**	SIGNS	Letter sent	09/16/2025		Inspector
Obsolete Sign						
128	**EASTGATE DR**	NO BUILDING PERMIT	Violation abated	09/04/2025	09/12/2025	Inspector
Banner On Display On The Building W/O Permit.						
128	**EASTGATE DR**	SIGNS	Violation abated	09/23/2025	09/25/2025	Inspector
Portable Sign On Display In Front Of The Business Along Algonquin Road						
224	**EASTGATE DR**	SIGNS	Violation abated	09/23/2025	09/25/2025	Inspector
Portable Signs For "Underdog Training" Placed Along Eastgate Drive.						
1575	**EDGEWOOD DR**	TREES	Letter sent	09/10/2025		Online
There Is A Dead Pine Tree Near The Fence At The Edgewood Drive And County Line Road Entrance.						
1590	**FARMHILL DR**	GARBAGE CONTAINERS	Letter sent	09/02/2025		Email
Garbage Containers Are Being Stored In Front Of The Gargae Door.						
1590	**FARMHILL DR**	INOPERABLE VEHICLE	Letter sent	09/02/2025		Email
There Is A Black Nissan Altima Parked On The Driveway With A Flat Tire.						
5	**FERNWOOD CT**	SIDEWALK CLEARANCE	Violation abated	09/03/2025	09/09/2025	Online
Two Trees In The Rear Yard Have Tree Limbs With Large Branches Blocking Clear Passage Of The Walking Path Along Sleepy Hollow Road.						
1360	**GLACIER PKWY**	NO BUILDING PERMIT	Posted notice on	09/16/2025		Pubic Works
Interior Renovation Actively Ongoing At This Property. Clearly Visible From The Front Door Glass.						
1461	**GLACIER PKWY**	NOXIOUS GRASS/WEEDS	Violation abated	09/02/2025	09/08/2025	Inspector
Tall Grass/Weeds						
1209	**N HARRISON ST**	NOXIOUS GRASS/WEEDS	Phoned conctact	09/18/2025		Inspector
Tall/Grass Weeds In Front Of This Property.						
314	**S HUBBARD ST**	OVERGROWN VEGETATION	Violation abated	09/08/2025	09/24/2025	Online
The Trees And Shrubs Planted By This Property Owner Have Become Overgrown And Are Encroaching The Street And Blocking Clear Vision Of Hubbard Street.						
503	**JAMES CT**	NOXIOUS GRASS/WEEDS	Violation abated i	09/05/2025	09/19/2025	Online
Tall Grass/Weeds At This Property. Vacant Parcel That Has Not Been Maintained By The Property Owner.						
604	**LA FOX RIVER DR**	MISCELLANEOUS CODE VIOL	Violation abated	09/15/2025	09/22/2025	Online
There Are Two Pieces Of Outdoor Power Equipment Sitting For Sale In The Right-Of-Way Along La Fox River Drive.						
2140	**LAKE COOK RD**	SIGNS	Violation abated	09/15/2025	09/18/2025	Inspector
Inflatable Churros Sign Setup At The Corner Of Lake Cook Rd And Algonquin Rd.						
203	**N MAIN ST**	MISCELLANEOUS CODE VIOL	Letter sent	09/18/2025		Inspector
Storage Of An Atv, A Dump Trailer, Tires, And A Snowmobile Being Stored In The Parking Lot.						

203	**N MAIN ST**	NOXIOUS GRASS/WEEDS	Letter sent	09/18/2025		Inspector
There Is Tall Grass And Weeds In Front Of The Business, And Many Tall Weeds Throughout The Parking Lot.						
203	**N MAIN ST**	SIGNS	Letter sent	09/18/2025		Inspector
There Is A Vehicle Being Stored At The Entrance Of The Parking Lot That Is Advertising The Business Name.						
309	**N MAIN ST**	INTERIOR BUILDING	Phoned conctact	09/05/2025		Phone Call
Completed A Tenant Inspection For A Faulty Range In Apt. 2, No Smoke Detectors In The Bedrooms Of Apt. 2, Shower Head Service Pipe Needs To Be Secured, Bathroom Exhaust Fan Needs To Be Operable, Stained Ceiling Tile, Broken Window Basement.						
309	**N MAIN ST**	NO BUILDING PERMIT	Phoned conctact	09/05/2025		Phone Call
Hot Water Heater Installed With No Permit On File.						
402	**N MAIN ST**	GARBAGE CONTAINERS	Violation abated	09/12/2025	09/16/2025	Online
Trash And Recycling Containers Were Sitting In The Street Along The Curb On Friday.						
1212	**S MAIN ST**	SIGNS	Violation abated	09/15/2025	09/26/2025	Inspector
Two Portable Contractor Signs On Display In The Front Yard.						
1425	**MEGHAN AVE**	RUBBISH	Violation abated	09/02/2025	09/09/2025	Inspector
There Are A Couple Of Small Furniture Cabinets Sitting At The Curb.						
1245	**OLD MILL LN**	RUBBISH	Violation abated	09/22/2025	09/29/2025	Online
Illegal Dumping On Parkway And Street						
1335	**PARKVIEW TER**	NO BUILDING PERMIT	Violation abated	09/23/2025	10/07/2025	Inspector
Hot Water Tank Sitting At The Curb. No Permit On File For A Replacement.						
2300	**PERIWINKLE LN**	MISCELLANEOUS CODE VIOL	Letter sent	09/26/2025		Phone Call
Reported That A Home Business Repairing Appliances Is Being Run From This Property.						
3710	**PERSIMMON DR**	RUBBISH	Letter sent	09/15/2025		Phone Call
Sheets Of Plywood, Lumber, Cardboard, And A Snowblower Lying On The Grass And Over The Fire Pit In The Rear Yard In Full View.						
1	**QUAYSIDE CT**	NO BUILDING PERMIT	Personal contact	09/11/2025		Fire Departn
This Resident Has Demo'D Part Of Their Deck And Was Changing The Deck Configuration W/O A Permit On File. Let Them Know To Come In To Apply For Permit.						
248	**S RANDALL RD**	TREES	Letter sent	09/25/2025		Inspector
There Is A Dead Tree In The Landscape Island At The Outer Section Of The Parking Lot.						
750	**S RANDALL RD**	EXTERIOR BUILDING MAINTEI	Violation abated	09/19/2025	09/25/2025	Inspector
There Is Graffiti Painted On The Trash Enclosure Wall Behind The Building.						
836	**S RANDALL RD**	MISCELLANEOUS CODE VIOL	Letter sent	09/25/2025		Inspector
Graffiti Was Sprayed On The Rear Of The Building.						
1480	**S RANDALL RD**	DRAINAGE	Violation abated	09/18/2025	10/02/2025	Pubic Works
Grease Traps Need To Be Cleaned Out.						
1480	**S RANDALL RD**	NO BUILDING PERMIT	Violation abated	09/29/2025	10/01/2025	Inspector
Replacing Sections Of Sidewalk And Curb Along The Side Of The Building At Chili'S Restaurant.						

1480	**S RANDALL RD**	OVERGROWN VEGETATION	Violation abated	09/18/2025	10/02/2025	Pubic Works
There Is A Large Shrub That Has Grown To The Point That The Service Cleanout Is Not Accessible.						
1591	**S RANDALL RD**	EXTERIOR BUILDING MAINTEI		09/23/2025		Pubic Works
There Was Some Damaged Grass And Residue Along The Sidewalk From The Grease Trap That Overflowed At The Rear Of The Golden Corral.						
1741	**S RANDALL RD**	DRAINAGE	Personal contact	09/23/2025		Pubic Works
Public Works Noticed That The Grease Traps Are Getting High At Coopers Hawk.						
444	**RIDGE ST**	NO BUILDING PERMIT	Violation abated	09/19/2025	10/02/2025	Inspector
I Noticed That A New Hot Water Tank Was Being Installed At This House W/O A Permit.						
1465	**RIVERWOOD DR**	TREES	Violation abated	09/02/2025	09/08/2025	Inspector
There Is A Hazardous Tree In The Rear Corner Of The Yard That Has A Broken Limb That Is Hanging Over The Public Sidewalk Along Greenridge Ave.						
710	**ROARING BROOK I**	OVERGROWN VEGETATION	Letter sent	09/22/2025		Online
Overgrown Bushes Along Sidewalk. Corner Bush Tall Obstructing Vehicle Traffic						
150	**SALFORD DR**	RUBBISH	Violation abated	09/10/2025	09/16/2025	Inspector
There Is A Large Hutch Sitting At The End Of The Driveway Days Before Trash Pickup.						
4	**SEDGEWOOD CT**	SIDEWALK CLEARANCE	Letter sent	09/03/2025		Phone Call
Bushes Over The Sidewalk						
535	**SKYLINE DR**	NOXIOUS GRASS/WEEDS	No violation sited	09/26/2025	09/29/2025	Online
Complaint Of Tall Weeds At This Property. Found The Grass To Be Freshly Cut, No Weeds Visible. There Is Some Native Type Plantings Up Near The Garage.						
1010	**STRATFORD LN**	RUBBISH	Violation abated	09/22/2025	10/06/2025	Inspector
There Has Been A Large Blue Tarp And Plastic Pool Ladder Lying In The Rear Yard Where The Pool Was Removed.						
521	**SUNSHINE CT**	NO BUILDING PERMIT	Letter sent	09/23/2025		Online
No Permit For Addition On N Side Of Residence						
1340	**SURREY LN**	EXTERIOR BUILDING REPAIR	Letter sent	09/25/2025		Inspector
The Roof Is Covered In White Plastic Wrap. Notified That They Are Dealing With An Insurance Claim Issue.						
1425	**SURREY LN**	EXTERIOR BUILDING MAINTEI	Letter sent	09/11/2025		Inspector
There Is Peeling Painting On The Siding Along The Sides And Rear Of The House.						
1010	**TIMBERWOOD LN**	SIDEWALK CLEARANCE	Violation abated	09/12/2025	09/19/2025	Online
Two Overgrown Shrubs Are Blocking Clear Passage Of The Public Sidewalk Along Timberwood Lane.						
10	**WALNUT LN**	RV PARKING	Violation abated	09/30/2025	10/03/2025	Phone Call
Vehicle, Trailer Parked On Grass, Golf Cart On Front Sidewalk. Too Many Rv Vehicles						
4140	**WANDERLUST DR**	NOXIOUS GRASS/WEEDS	Violation abated	09/23/2025	09/23/2025	Phone Call
Tall Grass						
215	**WASHINGTON ST**	SIGNS	Violation abated	09/09/2025	09/22/2025	Inspector
Sign In Disrepair						
369	**WEST POINT CIR**	DRAINAGE	Cannot verify con	09/02/2025	09/19/2025	Pubic Works
It Came To The Village'S Attention That The Downspouts From This House Have Been Connected Underground With Pop Drains Placed Less Than 5 Feet From The Property Lines.						

1540	**WESTBOURNE PKV**	MISCELLANEOUS CODE VIOL/	Violation abated i	09/10/2025	09/11/2025	Online

Complaint That Landscape Contractor Left A Large Amount Of Grass Clippings On The Public Sidewalk After Mowing Vacant Parcels Along Westbourne Pkwy.

20	**WILDWOOD RD**	OVERGROWN VEGETATION	Letter sent	09/26/2025	Inspector

There Is A Tree On The Property That Has Low Hanging Branches That Are Encroaching Onto Wildwood Road.

155	**WILDWOOD RD**	RUBBISH	Letter sent	09/16/2025	Email

Report Of Burying Animals In Backyard

50	**WOODVIEW LN**	EXTERIOR BUILDING MAINTEI	Letter sent	09/19/2025	Inspector

Clogged Gutters On The Front Of The House.

Source Of Violations

	Counter	Online	Email	Phone Call	Letter	Inspector	Police Dept	Public Works	Fire Dept
Stephen	**0**	**12**	**3**	**4**	**0**	**33**	**0**	**6**	**1**
Kory	**0**	**6**	**1**	**3**	**0**	**5**	**0**	**0**	**0**

Reactive: 29 **Proactive: 45**

Violation in Residential Area

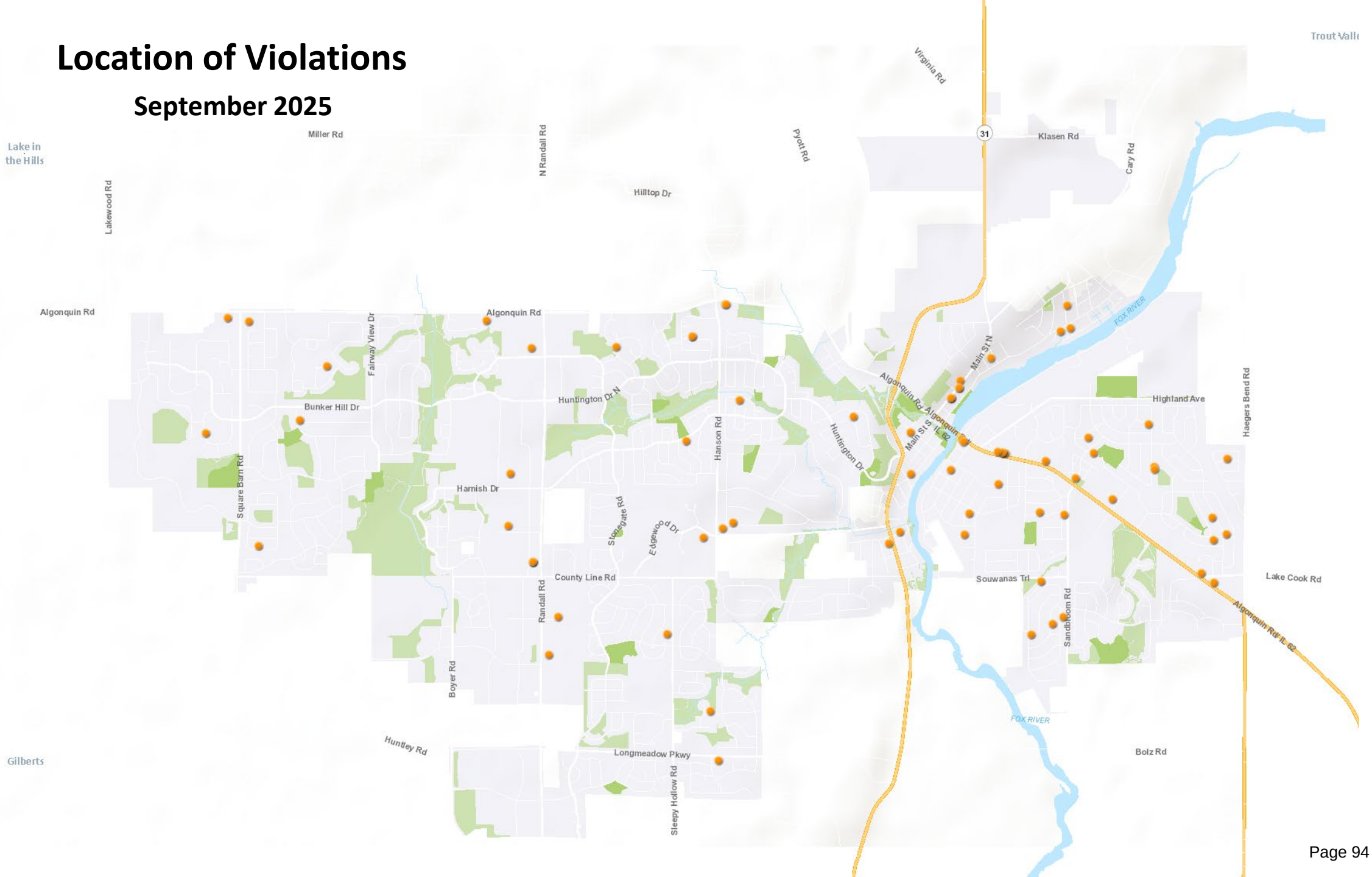
44 (59%)

Violation in Commercial Area

30 (41%)

Location of Violations

September 2025



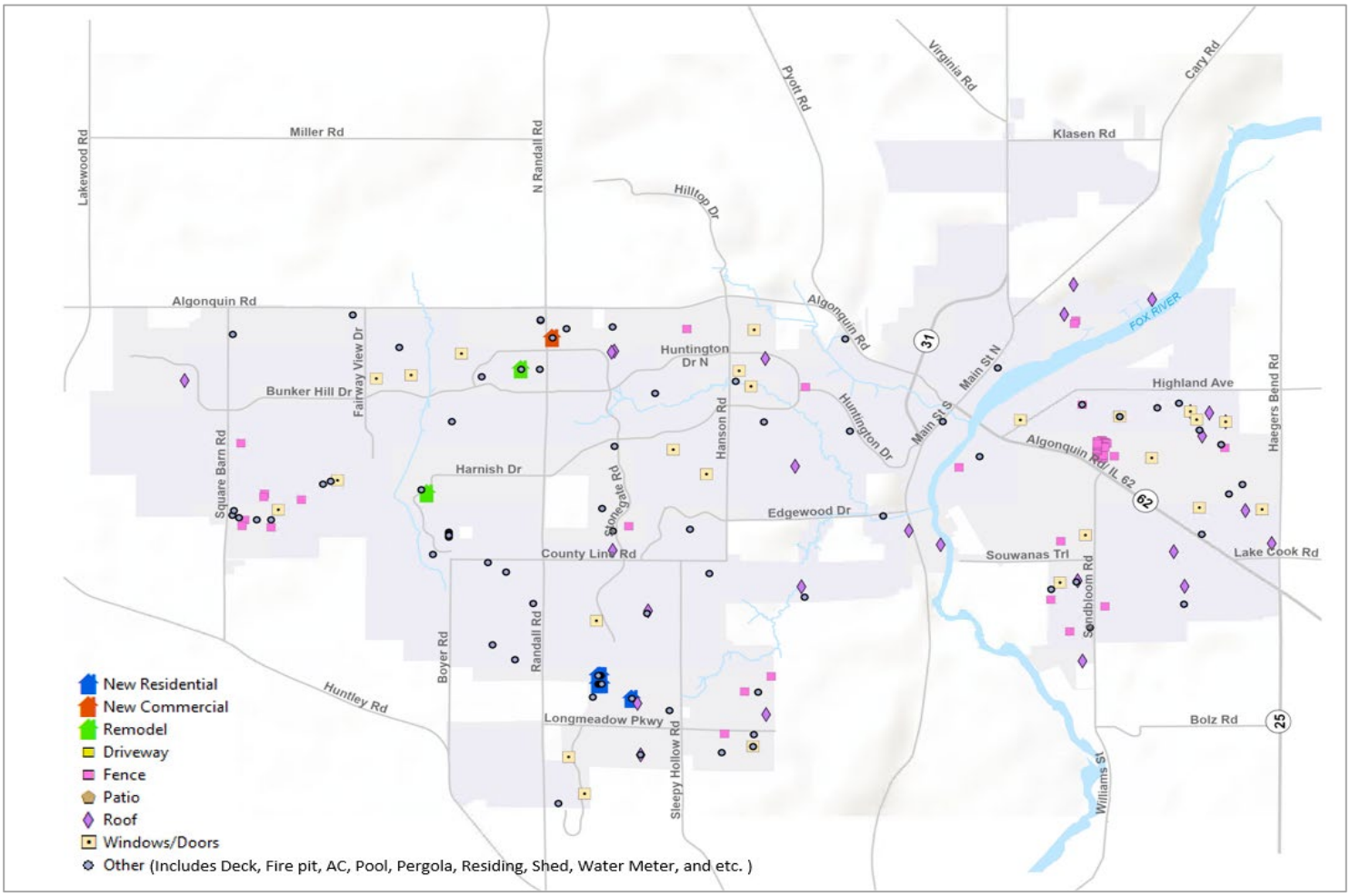
BUILDING DEPARTMENT

PERMIT REPORT

SEPT 2025

PERMITS ISSUED	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
TOTAL PERMITS ISSUED	320	286	2,298	2,409	4.83%
TOTAL VALUATION	$ 10,177,827.00	$ 6,264,241.00	$ 86,922,835.00	$ 62,350,605.00	-28.27%

NEW BUILDING ACTIVITY	This Month Last Year	This Month This Year	YTD Last Year	YTD This Year	% Change YTD
New Single/Two-Family Homes	19	1	142	57	-59.86%
New Townhouse/Apartment	0	9	0	90	9000.00%
New Industrial/Commercial	0	1	1	0	-100.00%
TOTAL NEW BUILDINGS	19	11	143	148	3.50%



Public Works Monthly Report

For September 2025

Common Tasks

Total WOs 11

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
11	Graffiti/Vandalism	7.75	$539.83		$101.62	$641.45
GROUP TOTAL		7.75	$539.83		$101.62	$641.45

Facilities

Total WOs 2

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Mailbox Damage - Snow Related	0.25	$18.43		$1.89	$20.32
1	Parks Facility Structure Area Maintenanc	4.00	$0.00		$6.14	$6.14
GROUP TOTAL		4.25	$18.43		$8.03	$26.46

Forestry

Total WOs 145

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
57	Tree Maintenance	52.45	$3,105.04		$1,654.96	$4,760.00
88	Tree Removal	143.15	$8,330.07	$45.90	$14,129.98	$22,505.95
GROUP TOTAL		195.60	$11,435.12	$45.90	$15,784.94	$27,265.95

Parks

Total WOs 53

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
18	Athletic Field Maintenance	29.95	$1,690.26	$11.36	$629.33	$2,330.95
1	Boom Mowing Area Maintenance	8.00	$312.75		$76.08	$388.83
1	Court Maintenance	1.00	$76.01		$7.73	$83.74
1	Landscape Area Maintenance	0.75	$49.24		$7.99	$57.22
11	Mowing Area Maintenance	67.00	$3,466.93	$0.61	$241.88	$3,709.42
10	Natural Area Maintenance	63.75	$3,706.08		$1,511.52	$5,217.59
4	Playground Maintenance	2.75	$217.33		$27.78	$245.11
7	Public Property Maintenance	14.20	$777.31		$309.54	$1,086.84
GROUP TOTAL		187.40	$10,295.89	$11.97	$2,811.84	$13,119.70

Sewer

Total WOs 63

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
63	Sanitary Sewer Gravity Main Maintenanc	59.00	$3,884.56		$2,553.81	$6,438.37
GROUP TOTAL		59.00	$3,884.56		$2,553.81	$6,438.37

Stormwater

Total WOs 60

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Stormwater Main Maintenance	2.00	$140.16		$72.36	$212.52
1	Stormwater Main Repair	12.50	$736.61	$276.88	$560.12	$1,573.61
57	Stormwater Structure Repair	80.24	$4,587.34	$1,431.14	$38,353.42	$44,371.90

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
1	Stormwater Structure Replace	1.20	$77.47	$120.72	$454.28	$652.47
	GROUP TOTAL	95.94	$5,541.58	$1,828.74	$39,440.18	$46,810.51

Streets

Total WOs 521

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
7	Dead End Maintenance	4.32	$249.52		$26.97	$276.49
4	Leaf Collection	53.00	$3,183.57		$5,215.60	$8,399.17
4	Pavement Maintenance	55.25	$3,321.13	$510.00	$2,583.23	$6,414.36
2	Pavement Marking Maintenance	25.00	$1,432.66	$185.30	$271.85	$1,889.81
57	Sidewalk Grind	52.58	$3,002.71		$307.79	$3,310.50
1	Sidewalk Maintenance	0.00	$77,200.00			$77,200.00
431	Sidewalk Remove & Replace	9.00	$398,006.14	$113.56	$260.51	$398,380.20
4	Street Sweeping	11.00	$20,525.08		$537.72	$21,062.80
11	Trail Maintenance	60.50	$3,756.67	$283.56	$1,199.65	$5,239.88
	GROUP TOTAL	270.65	$510,677.47	$1,092.42	$10,403.33	$522,173.21

Traffic

Total WOs 82

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
4	Lighting Maintenance	1.00	$28,790.69		$32.29	$28,822.98
2	Sign Maintenance	3.00	$166.85		$113.70	$280.55
36	Sign New Installation	18.50	$1,028.59		$274.42	$1,303.01
34	Sign New Installation Development/Cons	18.50	$1,030.73	$0.00	$211.75	$1,242.48
2	Sign Pole Remove & Replace	1.00	$53.52		$12.91	$66.43
3	Sign Remove & Replace	3.00	$179.72		$96.86	$276.57
1	Traffic Signal Maintenance	0.00	$626.38			$626.38
	GROUP TOTAL	45.00	$31,876.47	$0.00	$741.92	$32,618.38

Water

Total WOs 633

WOs	Work Order Type	Hours	Labor	Materials	Equipment	Total
603	Hydrant Flushing	199.31	$9,314.79		$3,851.57	$13,166.36
1	Hydrant Maintenance	0.66	$39.28		$7.13	$46.41
8	Hydrant Repair	11.80	$722.94	$0.72	$345.83	$1,069.49
1	Hydrant Replace	1.20	$77.47	$3.88	$781.48	$862.83
1	Water Hydrant Valve Box Repair	1.00	$67.64		$10.80	$78.44
1	Water Main Break	20.00	$1,296.00	$0.00	$669.05	$1,965.05
1	Water Service Line Pipe Material Confirm	1.50	$89.14	$25.15	$88.54	$202.83
1	Water Service Line Valve Confirm Operat	0.60	$38.74	$0.86	$14.07	$53.66
5	Water Service Line Valve Repair	39.19	$2,342.08	$22.48	$545.46	$2,910.02
11	Water Service Line Valve Replace	30.45	$1,820.91	$73.80	$3,336.00	$5,230.71
	GROUP TOTAL	305.71	$15,808.98	$126.89	$9,649.93	$25,585.80

Public Works Operating and MaintenanceTotals

WOs	Hours	Labor	Materials	Equipment	TOTAL
1,570	1,171	$590,078.33	$3,105.92	$81,495.60	$674,679.84

Fleet

Number of Repairs	Repair Type		Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
1	Breakdown	Accident/Vandalism	0.00	0	$0.00	$29.46	$29.46
55	Diagnose	Accident/Vandalism	35.75	0	$4,254.25	$5,442.07	$9,696.32
136	Operator's Report	Accident/Vandalism	120.35	0	$14,321.65	$4,452.78	$18,774.43
8	Inspection Routine	Accident/Vandalism	2.75	0	$327.25	$23.78	$351.03
14	Pre- Delivery	Breakdowns	8.95	0	$1,065.05	$530.48	$1,595.53
95	PM	Driver Reported/Diagnosed	109.90	0	$13,078.10	$5,123.10	$18,201.20
1	Training	Inspection/Warranty	32.00	0	$3,808.00	$0.00	$3,808.00
1	Accident - Reported	Preventive Maintenance	0.00	0	$0.00	$57.43	$57.43
22	Parts Pick up	Vehicle Modification/Repair	2.35	0	$279.65	$3,046.06	$3,325.71

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
333	312.05	0	$37,133.95	$18,705.16	$55,839.11

Breakdowns	200	Vehicle Modification/Repair	22
Driver Reported/Diagnosed	95	Accident/Vandalism	200
Inspection/Warranty	1	Stockroom/Training	0
Preventitive Maintenance	1		

Building Services

Number of Repairs	Repair Location	Regular Hours	OT Hours	Labor Cost	Part Cost	Total Cost
	VILLAGE HALL 91 Total WOs					
1	Equipment Maintenanc	1.00	0.00	$100.00	$0.00	$100.00
5	Install	13.50	0.00	$1,350.00	$263.87	$1,613.87
18	Department Pick Up	17.00	0.00	$1,700.00	$6.57	$1,706.57
38	Inspection	80.25	0.00	$8,025.00	$475.17	$8,500.17
5	Restock	5.50	0.00	$550.00	$727.87	$1,277.87
6	Pm	2.75	0.00	$275.00	$248.83	$523.83
2	Event	2.00	0.00	$200.00	$0.00	$200.00
8	Repair	16.75	0.00	$1,675.00	$0.00	$1,675.00
6	General Service	11.50	0.00	$1,150.00	$37.56	$1,187.56
2	Training	4.12	0.00	$412.00	$0.00	$412.00
	GROUP TOTAL	**154.37**	**0.00**	**$15,437.00**	**$1,759.87**	**$17,196.87**
	PUBLIC WORKS 229 Total WOs					
37	Trash	0.00	0.00	$0.00	$0.00	$0.00
1	Equipment Maintenanc	2.50	0.00	$250.00	$0.00	$250.00
4	Install	5.00	0.00	$500.00	$151.18	$651.18
59	Department Pick Up	3.00	0.00	$300.00	$5,470.87	$5,770.87
22	Inspection	43.00	0.00	$4,300.00	$0.00	$4,300.00
29	Restock	8.75	0.00	$875.00	$793.05	$1,668.05
1	Pm	3.00	0.00	$300.00	$0.00	$300.00
1	Event	1.00	0.00	$100.00	$0.00	$100.00
4	Repair	3.00	0.00	$300.00	$1,692.96	$1,992.96
4	General Service	5.75	0.00	$575.00	$0.00	$575.00
1	Trash	0.50	0.00	$50.00	$0.00	$50.00
9	Ppe	0.00	0.00	$0.00	$241.38	$241.38
1	Stockroom	2.00	0.00	$200.00	$0.00	$200.00
56	Clean	83.00	0.00	$8,300.00	$9.62	$8,309.62
	GROUP TOTAL	**160.50**	**0.00**	**$16,050.00**	**$8,359.06**	**$24,409.06**
	WASTE WATER PLANT 28 Total WOs					
8	Trash	0.00	0.00	$0.00	$0.00	$0.00
1	Department Pick Up	0.00	0.00	$0.00	$38.97	$38.97
1	Inspection	3.00	0.00	$300.00	$0.00	$300.00
1	Restock	0.00	0.00	$0.00	$65.60	$65.60
2	General Service	3.00	0.00	$300.00	$0.00	$300.00
15	Clean	13.50	0.00	$1,350.00	$0.00	$1,350.00
	GROUP TOTAL	**19.50**	**0.00**	**$1,950.00**	**$104.57**	**$2,054.57**
	WATER PLANT 1 1 Total WOs					
1	General Service	0.50	0.00	$50.00	$0.00	$50.00
	GROUP TOTAL	**0.50**	**0.00**	**$50.00**	**$0.00**	**$50.00**
	WATER PLANT 2 2 Total WOs					
1	Repair	1.50	0.00	$150.00	$0.00	$150.00

1	General Service		0.50	0.00	$50.00	$0.00	$50.00
		GROUP TOTAL	2.00	0.00	$200.00	$0.00	$200.00
	H.V.H.	**28** Total WOs					
9	Trash		0.50	0.00	$50.00	$0.00	$50.00
1	Restock		0.00	0.00	$0.00	$8.46	$8.46
1	Repair		1.50	0.00	$150.00	$0.00	$150.00
3	General Service		2.50	0.00	$250.00	$185.21	$435.21
14	Clean		16.50	0.00	$1,650.00	$0.00	$1,650.00
		GROUP TOTAL	21.00	0.00	$2,100.00	$193.67	$2,293.67
	POOL	**21** Total WOs					
4	Department Pick Up		3.50	0.00	$350.00	$4,115.55	$4,465.55
1	Inspection		1.50	0.00	$150.00	$0.00	$150.00
1	Pm		0.00	0.00	$0.00	$207.69	$207.69
4	Repair		10.25	0.00	$1,025.00	$0.00	$1,025.00
10	General Service		23.75	0.00	$2,375.00	$18.98	$2,393.98
1	Clean		2.50	0.00	$250.00	$0.00	$250.00
		GROUP TOTAL	41.50	0.00	$4,150.00	$4,342.22	$8,492.22
	WELL 11 SANDBLOOM	**2** Total WOs					
2	Repair		3.50	0.00	$350.00	$0.00	$350.00
		GROUP TOTAL	3.50	0.00	$350.00	$0.00	$350.00
	WELL 15 HUNTLY	**1** Total WOs					
1	Inspection		1.50	0.00	$150.00	$0.00	$150.00
		GROUP TOTAL	1.50	0.00	$150.00	$0.00	$150.00
	CEMETERY	**1** Total WOs					
1	General Service		0.25	0.00	$25.00	$0.00	$25.00
		GROUP TOTAL	0.25	0.00	$25.00	$0.00	$25.00
	CARY BOOSTER	**1** Total WOs					
1	Repair		1.00	0.00	$100.00	$0.00	$100.00
		GROUP TOTAL	1.00	0.00	$100.00	$0.00	$100.00
	KELLIER	**3** Total WOs					
3	Install		11.00	0.00	$1,100.00	$0.00	$1,100.00
		GROUP TOTAL	11.00	0.00	$1,100.00	$0.00	$1,100.00
	PRESIDENTIAL	**4** Total WOs					
1	Install		2.00	0.00	$200.00	$0.00	$200.00
1	Inspection		1.00	0.00	$100.00	$0.00	$100.00
1	Repair		4.50	0.00	$450.00	$0.00	$450.00
1	General Service		2.50	0.00	$250.00	$0.00	$250.00
		GROUP TOTAL	10.00	0.00	$1,000.00	$0.00	$1,000.00
	RIVER FRONT	**1** Total WOs					
1	General Service		0.25	0.00	$25.00	$0.00	$25.00
		GROUP TOTAL	0.25	0.00	$25.00	$0.00	$25.00
	TOWNE PARK	**10** Total WOs					
1	Event		1.00	0.00	$100.00	$0.00	$100.00
7	Repair		16.00	0.00	$1,600.00	$0.00	$1,600.00
2	General Service		3.50	0.00	$350.00	$0.00	$350.00

		GROUP TOTAL	20.50	0.00	$2,050.00	$0.00	$2,050.00
	P.D.	**18** Total WOs					
2	Restock		1.50	0.00	$150.00	$523.58	$673.58
1	Pm		1.00	0.00	$100.00	$58.28	$158.28
8	Repair		20.50	0.00	$2,050.00	$8.66	$2,058.66
6	General Service		10.50	0.00	$1,050.00	$59.89	$1,109.89
1	Trash		2.00	0.00	$200.00	$0.00	$200.00
		GROUP TOTAL	35.50	0.00	$3,550.00	$650.41	$4,200.41
	CORNISH PARK	**1** Total WOs					
1	Repair		2.00	0.00	$200.00	$0.00	$200.00
		GROUP TOTAL	2.00	0.00	$200.00	$0.00	$200.00

Number of WOs:	Total Hours:	Total OT Hours:	Total Labor Cost:	Total Material Cost:	Total Repair Cost:
442	484.87	0	$48,487.00	$15,409.80	$63,896.80

ORDINANCE NUMBER

2025 - O - ___

An Ordinance Declaring Certain Property and Equipment as Surplus and Authorizing the Sale of the Personal Property in the Village of Algonquin McHenry and Kane Counties, Illinois

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

WHEREAS, the President and Board of Trustees of the Village of Algonquin, McHenry and Kane Counties, Illinois, are of the opinion that the personal property herein described, to wit:

SEE ATTACHED LIST OF LEASED VEHICLES

is no longer necessary or useful to, or for the best interest of, the Village of Algonquin.

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

SECTION 1: That the sale of said personal property is hereby authorized to be conducted through negotiation without advertising for bids including the option for a donation to a local not-for-profit or charitable organization.

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

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

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

Voting Aye:
Voting Nay:
Abstain:
Absent:

APPROVED:

(SEAL)

_____
Village President, Debby Sosine

ATTEST:_____
Village Clerk, Fred Martin

PASSED: _____

APPROVED: _____

PUBLISHED:_____

VILLAGE OF ALGONQUIN

PUBLIC WORKS DEPARTMENT

– M E M O R A N D U M –

DATE: *10/08/2025*

TO: Tim Schloneger, Village Manager

CC: Nadim Badran, Public Works Director

FROM: Michael Reif, Internal Services Supervisor

SUBJECT: Vehicles to Be Deemed Surplus

The following vehicles are proposed to be declared surplus as part of the Village's program with Enterprise Fleet Management. The program achieves the lowest total cost of operation by cycling out vehicles on a timely basis.

Unit #: 823
Year: 2019
Make: FORD
Model: F-250
ID/VIN: 1FTBF2B68KEG05877
Description: Enterprise Lease Turn In

Unit #: 824
Year: 2019
Make: FORD
Model: F-250
ID/VIN: 1FTBF2B66KEG05876
Description: Enterprise Lease Turn In

Unit #: 954
Year: 2019
Make: FORD
Model: F-250
ID/VIN: 1FTBF2B6XKEG05878
Description: Enterprise Lease Turn In

ORDINANCE NUMBER

2025 - O - ___

An Ordinance Declaring Certain Property and Equipment as Surplus and Authorizing the Sale of the Personal Property in the Village of Algonquin McHenry and Kane Counties, Illinois

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

WHEREAS, the President and Board of Trustees of the Village of Algonquin, McHenry and Kane Counties, Illinois, are of the opinion that the personal property herein described, to wit:

SEE ATTACHED LIST OF EQUIPMENT AND VEHICLES

is no longer necessary or useful to, or for the best interest of, the Village of Algonquin.

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

SECTION 1: That the sale of said personal property is hereby authorized to be conducted through negotiation without advertising for bids including the option for a donation to a local not-for-profit or charitable organization.

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Voting Aye:
Voting Nay:
Abstain:
Absent:

APPROVED:

(SEAL)

_____
Village President, Debby Sosine

ATTEST:_____
Village Clerk, Fred Martin

PASSED: _____

APPROVED: _____

PUBLISHED:_____

VILLAGE OF ALGONQUIN
PUBLIC WORKS DEPARTMENT

– M E M O R A N D U M –

DATE: *10/09/2025*

TO: Tim Schloneger, Village Manager

CC: Nadim Badran, Public Works Director

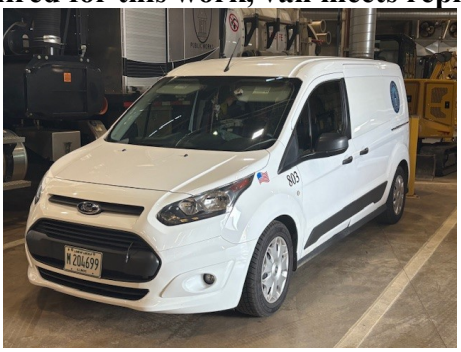
FROM: Michael Reif, Internal Services Supervisor

SUBJECT: Items to be Deemed Surplus

Unit #: 820
Year: 2001
Make: International
Model: LPX
ID/VIN: 1HTSWABK31H359172
Description: Water Main Repair Truck. Truck is 24 years old and showing signs of age. 47,000 miles, meets replacement criteria.

Unit #: 803

Year: 2015
Make: Ford
Model: Transit Connect
ID/VIN: NM0LE7F7XF1206485
Description: Compact van with 75,000 miles, used by the water department for water meters, Larger van is required for this work, van meets replacement criteria.



Unit #: 541
Year: 2015
Make: John Deere
Model: 544K
ID/VIN: 11SP49TT7QL (544K)
Description: Wheel loader, with 3500 hours new machine is on order, this machine will be put on auction, or traded in for $78,000 whichever is higher.

Unit #: 08
Year: 2020
Make: Ford
Model: Police Interceptor
ID/VIN: 1FM5K8AW3LGB85637
Description: Retired squad car with 103,000 miles. Vehicle has reached of its useful life with the village, has multiple mechanical issues.

Unit #: 95
Year: 2015

Make: Ford
Model: Police Interceptor
ID/VIN: 1FM5K8AR1FGA41874
Description: Retired squad car with 140,000 miles. Past useful life with the village, has mechanical issues.

Unit #: 98
Year: 2016
Make: Ford
Model: Police Interceptor
ID/VIN: 1FM5K8AR8GGC26523
Description: Retired squad car with 140,000 miles, vehicle is showing signs of transmission failure.

Unit #: 804
Year: 2016
Make: Ford
Model: F-250
ID/VIN: 1FTBF2B65GEA50670
Description: F-250 with 92,000 miles truck meets the criteria for replacement. Truck is very rusty aftermarket fender flairs installed to hide the extensive rust.

Unit #: 804SPL
Year: 2014
Make: Western
Model: Pro Plow Plus

ID/VIN: 60655
Description: 2014 Western plow, will be auctioned with Truck 804.

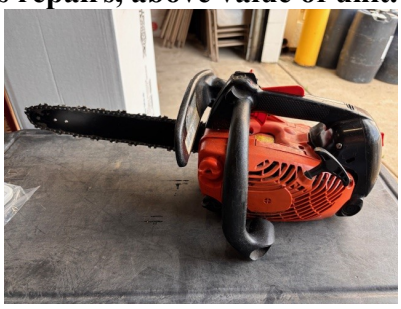
Unit #: 3HHB01
Make: ECHO
Model: PB-250
ID/VIN: P05412031767
Description: Hand held blower needs repairs.

Unit #: 5CS04
Year: 1998
Make: Stihl
Model: TS420
ID/VIN: 42389673400
Description: Old concrete saw that needs major repairs.

Unit #: 5CS05
Year: 2012
Make: Stihl
Model: TS420

ID/VIN: 173841362
Description: Concrete saw does not run.

Unit #: 6CHS2
Year: 2012
Make: Echo
Model: CS-360T-14
ID/VIN: C-04412004105
Description: Chainsaw needs repairs, above value of unit.



Unit #: 6PPS7
Year: 2009
Make: Stihl
Model: HT131
ID/VIN: 292174890
Description: Pole saw needs major repairs.

Make: Life Fitness
Model: CSX
ID/VIN: CAX104993
Description: Elliptical machine removed from PW workout room.

Year: 2020
Make: Global
Description: 6 black metal picnic tables that were purchased for downtown during COVID.

Description: Mower blades, Village no longer owns mowers that use these blades.

Description: Retired Lightning detection system. System was replaced with the Perry Weather, weather detection system.

Description: Sample chairs. Chairs samples were sent to the Village during downtown project. Supplier would not take them back.

Description: old brick saw does not run needs repairs.

Unit #: 6LWE1
Year: 2002
Make: Little Wonder

Model: Edger
ID/VIN: 6232
Description: Old sidewalk edger, needs repairs.

Description: Truck dump bed tarp. Does not work with any of the Village owned trucks.

Unit #: 6BCS2,4 and, 5
Year: 2004
Make: BCS
Model: Snowblower, Tiller and, sickle bar attachments for a BCS power unit.
Description: Attachments for a BCS power unit. These items have not been used in many years. Power unit and broom attachment are used for ice rink maintenance.

Make: Jet
Model: JDP-17MF
ID/VIN: 354169

Description: Drill Press, not all speeds work, replaced with new.

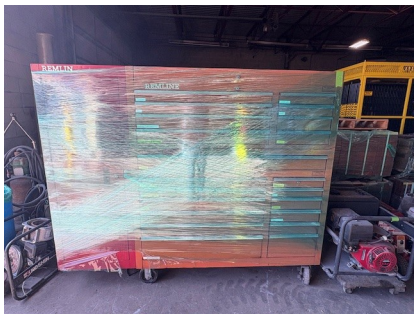
Unit #: 75GN1
Year: 2000
Make: Northstar
Model: SR4
ID/VIN: 05018688
Description: Portable generator need engine repairs.

Unit #: 5GEN1
Year: 2000
Make: Northstar
Model: 8000PPG
ID/VIN: 03058347
Description: Portable Generator, unit does not produce power.

Unit #: 8TP01
Year: 2011
Make: Honda

Model: WT40X
ID/VIN: GC05-4144568
Description: Trash Pump, pump needs repairs.

Make: REDLINE
Description: Old Tool Box



Unit #: TR2
Year: 2009
Make: Speed Radar Trailer
ID/VIN: 1B9BR09118H659042
Description: Speed radar trailer

Make: Aurora Pump and Parts
Description: old pump and parts from WWTP project.

Description: Miscellaneous old sheaves, valves and, pump parts from WWTP Project.

Description: Old motors and reducers from WWTP project.

Model: H Series
Description: Final Clarifier Drive, from WWTP project.

Make: Televise
Description: Old push camera for plumbing lines, camera needs repairs, picture fuzzy.

2025 – 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 Baxter & Woodman Natural Resources for the Engineering Design Services of the Woods Creek Headwater Restoration Project in the Amount of $85,600.00, attached hereto and hereby made part hereof.

DATED this 21st day of October, 2025

APPROVED:

(seal)

_____
Debby Sosine, Village President

ATTEST:

_____
Fred Martin, Village Clerk

September 11, 2025

Mr. Brad Andresen
Village of Algonquin
110 Mitchard Way
Algonquin, IL 60102

Subject: Woods Creek Headwaters Restoration Design

Dear Mr. Andresen:

Thank you for the opportunity to provide this Proposal for Ecological Design Services for the proposed Woods Creek Headwaters Restoration Project. For your review, we have enclosed our scope of work and fees based on our understanding of your request for services.

We are confident you will find that Baxter & Woodman Natural Resources provides exceptional expertise, service, and value. Please call us with any questions regarding this proposal and supporting documents.

Scope of Services

Task 1: Project Administration and Meetings

The Project Manager will oversee the design and permitting of the project, relate the progress to the Village, and guide collaboration between Village staff and the Baxter & Woodman team.

The Project Manager will attend project meetings as outlined below:

1. One project kick-off meeting with Village Staff at the Public Works Facility or on site.
2. One meeting to discuss the preliminary plans before proceeding to final design plans.

Deliverable: Project Admin & Meetings
Lump Sum Fee: $2,200

Task 2: Topographical Survey

Baxter & Woodman will obtain a 1-foot topographic survey of the proposed project area. The survey will include:

1. Ground shots sufficient to generate 1-foot interval contours.
2. All data will be Georeferenced (NAVD 88) drawing file compatible with AutoCAD Civil 3D DWG (2018 or later) format with surface model (contours and TIN) via 3D drawing elements of LandXML.
3. Ground control and elevations will be referenced to the nearest Village Survey Control Point(s).

4. The survey will field locate all underground utilities as well as all visible structures such as manholes, outfalls, bridges, rim elevation, invert elevations/directions for all accessible structures, and existing property and easement markers adjacent to the project.

Deliverable: 1-foot Topographical Survey
Lump Sum Fee: $18,000

Task 3: Wetland Delineation & Report

Baxter & Woodman Natural Resources' Ecologists will conduct a wetland delineation within the approximate project boundary in accordance with the U.S. Army Corps of Engineers (Corps) 1987 Wetland Delineation and the Midwest or Northeast Regional Supplement for Wetland Delineations. Pink pin flags will be used to delineate the on-site wetland boundaries. Baxter & Woodman will GPS locate all wetland delineation flags using a submeter Trimble GPS unit. As required by the Corps, the delineation will include an on-site investigation of vegetation, soils, and hydrology. In addition, the floristic quality index (FQI) will be calculated for each wetland encountered. Digital photographs of data points will be taken to assist in documenting existing site conditions. Adjacent off-site wetlands will also be identified and inspected, if possible, but not flagged.

Baxter & Woodman will prepare a wetland delineation report in accordance with the U.S. Army Corps of Engineers 1987 Wetland Delineation Manual and Midwest or Northeast Regional Supplement. The report will include the following: a wetland delineation exhibit that shows all wetlands and data collection points within the project area, photos of representative data points locations, wetland and soils maps, U.S. Army Corps of Engineers data forms, and an evaluation of the quality of on-site wetlands based upon the Floristic Quality Index (FQI).

If areas of the site have been farmed within the past five years, Baxter & Woodman will also perform a Farmed Wetland Determination using the NRCS Wetland Mapping Conventions (1998) and other County Guidance. The determination includes a desktop map review, agriculture slide review and an on-site agriculture wetland investigation.

Deliverable: Wetland/Farmed Wetland Delineation & Report
Lump Sum Fee: $6,500

Task 4: Tree Survey

Baxter & Woodman Ecologists will survey all desirable native trees/shrubs only that are recommended to be preserved within the project boundary with the assumption that all other trees and shrubs will be removed as part of the proposed project. Each desirable tree/shrub will be tagged, assessed, and located using submeter GPS.

The information will be tabulated in a Tree Inventory Table including tree tag number, species (common and scientific), DBH, condition, and general comments regarding quality.

Deliverable: Tree Survey & Summary Table
Lump Sum Fee: $ $2,500

Task 5: Site Assessment

Baxter & Woodman will use 1-foot topographic data obtained under Task 2 and display it on a leaf-off color aerial photograph for use during a site visit. A Baxter & Woodman Environmental Engineer, Restoration Ecologist, and Construction Manager will meet onsite to determine the appropriate ecological restoration options. Detailed notes and photos will be obtained related to the existing condition and proposed options.

Deliverable: Survey Site Notes and Photos
Lump Sum Fee $3,600

Task 6: Preliminary and Final Design Plans and OPC

Baxter & Woodman Environmental Engineers and Restoration Ecologists will use information obtained from the site assessment to develop Preliminary (60%) and Final Design Plans. Baxter & Woodman will submit an electronic copy of both the Preliminary Design Plans to the Village for one review and comment. In addition, Baxter & Woodman will prepare an Opinion of Probable Cost for Construction (OPC) for both the Preliminary and Final Design. The Final Design Plan will be signed by an Illinois Licensed Engineer. Preliminary and Final Design Plans will include:

1. Title Sheet with the project location map, general notes, and materials/quantities schedule.
2. Construction Specification Sheets including General Provisions, Selective Woody Tree and Brush Removal, Grading, Soil Preparation, Native Seeding and Planting, Native Tree Planting, and Management of Plantings.
3. Existing Condition Sheets depicting existing topographic conditions, tree locations, wetlands, etc.
4. Tree Preservation Sheets showing desirable trees to remain and notes regarding debris removal.
5. Layout and Grading Sheets showing existing and proposed topography contours.
6. Planting Plan Sheets with associated native seed, plant plugs, and tree lists and quantities.
7. Erosion Control Sheets outlining erosion control measures.
8. Detail Sheets with typical cross sections, planting details, erosion details, etc.

Deliverable: Preliminary and Final Design Plans and OPC
Lump Sum Fee: $22,500

Task 7: Environmental Permitting Investigation & Applications

Baxter & Woodman will investigate all permit needs/requirements related to designing and constructing the proposed project. Potential permits are likely to include but not limited to Corps/IEPA, IDNR, USFWS, SHPO, SWCD, IEPA SWPPP, and Kane County Stormwater.

A) Kane County Stormwater Ordinance Application

The proposed project will likely require a Kane County Stormwater Permit as a "Major Development." Baxter & Woodman will prepare a Kane County Stormwater application to demonstrate compliance. A $3,000 permit application fee is anticipated and included in the fee.

Lump Sum Fee: $9,500

B) IEPA SWPPP Application

Baxter & Woodman will prepare a Stormwater Pollution Prevention Plan (SWPPP) and file Notice of Intent (NOI) and Notice of Termination (NOT) with Illinois EPA. A $1,000 application fee is anticipated and included in the fee.

Lump Sum Fee: $2,300

C) Kane-DuPage SWCD Signoff Application

Baxter & Woodman will complete and submit the soil erosion and sediment control plan to the Kane-DuPage County Soil & Water Conservation District for approval/signoff. A $4,200 application fee is anticipated and is included in the fee.

Lump Sum Fee: $6,500

D) Corps Permit Application

Baxter & Woodman will prepare a Corps/IEPA Joint Application for the project. For the Corps/IEPA Joint Application permit, Baxter & Woodman will submit the Final Design Plans, wetland delineation report, obtain a jurisdictional determination, submit appropriate applications to the SWCD, IDNR, USFWS, and SHPO as well as prepare the application package and coordinate with the Corps project manager. We will also meet with the Corps project manager on site if necessary to discuss the project and respond to Corps' requests for additional information and/or revisions to the plan. We anticipate that Corps Nationwide Permit 27 (Aquatic Habitat Restoration, Enhancement, and Establishment) will apply to the proposed project. No permit application fee is anticipated.

Lump Sum Fee: $6,000

Task 8: Bid Preparation and Assistance

Baxter & Woodman will prepare (on behalf of the Village) bidding documents for construction of the project. Bid documents will include standard Village language, the approved engineering plan set, project specifications, and bid tab. We will also answer questions from contractors. Additionally, Baxter & Woodman will assist the Village with coordination and scheduling during the bid process, provide documents for bidding and assist the Village in solicitation of bids from as many qualified bidders as possible, prepare addendums as necessary, attend bid opening to receive and evaluate bids, tabulate bids, and make a recommendation to the Village for an award of contract.

Deliverable: Bid Documents
Lump Sum Fee: $6,000

Fees

Total amount of contract: **$85,600.00**

Payment:

☐ Estimated Fees

☐ Estimated Fees, Not-to-Exceed (per fee schedule, with not-to-exceed amount)

☐ Lump Sum (% complete, by project total)

☒ Lump Sum by Task (% complete by task, no hourly detail)

☐ Time and Materials

The Owner shall pay the Engineer for the services performed or furnished a lump sum fee for services provided.

Standard Terms and Conditions

The attached Standard Terms and Conditions apply to this proposal.

Acceptance

If you find this Proposal acceptable, please sign and return one copy for our files.

We appreciate the opportunity to work with you. If you have any questions or need additional information, please do not hesitate to call Steve Zimmerman at 773-507-0982 or szimmerman@baxterwoodman.com

Sincerely,

BAXTER & WOODMAN NATURAL RESOURCES, LLC

Craig Mitchell, PE
Vice President

Coilin McConnell, CWS, DECI
Natural Resources Manager

Village of Algonquin

ACCEPTED BY: _____

TITLE: _____

DATE: _____

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STANDARD TERMS AND CONDITIONS

PLEASE READ THESE STANDARD TERMS AND CONDITIONS ("TERMS") CAREFULLY BEFORE EXECUTING THE LETTER PROPOSAL PRESENTED BY BAXTER & WOODMAN NATURAL RESOURCES, LLC ("BWNR"). BY EXECUTING THE LETTER PROPOSAL, OWNER AGREES TO BE BOUND BY THESE TERMS, THE PROVISIONS OF THE LETTER PROPOSAL, AND THE PROVISIONS OF ANY DOCUMENT REFERRING TO THESE TERMS OR THE LETTER PROPOSAL, ALL OF WHICH SHALL COLLECTIVELY CONSTITUTE THE "AGREEMENT".

Owner's Responsibility – Provide BWNR with all criteria and full information for the "Project", which is generally otherwise identified in the Letter Proposal. BWNR will rely, without liability, on the accuracy and completeness of all information provided by the Owner including its consultants, contractors, specialty contractors, subcontractors, manufacturers, suppliers and publishers of technical standards ("Owner Affiliates") without independently verifying that information. The Owner represents and warrants that all known hazardous materials on or beneath the site have been identified to BWNR. BWNR and their consultants shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, unidentified or undisclosed hazardous materials unless this service is set forth in the Letter Proposal.

Schedule for Rendering Services - The agreed upon services shall be completed within a reasonable amount of time. If BWNR is hindered, delayed or prevented from performing the services as a result of any act or neglect of the Owner, any Owner Affiliate, or force majeure event, BWNR's work shall be extended and the rates and amounts of BWNR's compensation shall be equitably adjusted in a written instrument executed by all Parties.

Invoices and Payments - The fees to perform the proposed scope of services constitutes BWNR's estimate to perform the agreed upon scope of services. Circumstances may dictate a change in scope, and if this occurs, an equitable adjustment in compensation and time shall be agreed upon by all Parties by written agreement. No service for which added compensation will be charged will be provided without first obtaining written authorization from the Owner. BWNR invoices shall be due and owing by Owner in accordance with the terms and provisions of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*).

Opinion of Probable Construction Costs - BWNR's opinion of probable construction costs represents its reasonable judgment as a professional engineer. Owner acknowledges that BWNR has no control over construction costs or contractor's methods of determining prices, or over competitive bidding, or market conditions. BWNR cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from BWNR's opinion of probable construction costs.

Standards of Performance – (1) The standard of care for all services performed or furnished by BWNR will be the same care and skill ordinarily used by professionals practicing under similar circumstances, at the same time and in the same locality on similar projects. BWNR makes no warranties, express or implied, in connection with its services; (2) BWNR shall be responsible for the technical accuracy of its services and documents; (3) BWNR shall use reasonable care to comply with applicable laws, regulations, and Owner-mandated standards; (4) BWNR may employ such sub-consultants as BWNR deems necessary to assist in the performance or furnishing of the services, subject to reasonable, timely, and substantive objection by Owner; (5) BWNR is not acting as a municipal advisor as defined by the Dodd-Frank Act. BWNR shall not provide advice or have any responsibility for municipal financial products or securities.

Insurance - BWNR will maintain insurance coverage with the following limits and Certificates of Insurance will be provided to the Owner upon written request:

Worker's Compensation	Statutory Limits	
Automobile Liability:	$1 million combined single limit	
Commercial General Liability:	$1 million each occurrence	$2 million general aggregate
Excess Umbrella Liability	$5 million each occurrence	$5 million general aggregate
Professional Liability:	$1 million per claim	$2 million aggregate
Pollution Liability:	$1 million each occurrence	$2 million general aggregate

In no event will BWNR's collective aggregate liability under or in connection with this Agreement or its subject matter, based on any legal or equitable theory of liability, including breach of contract, tort (including negligence), strict liability and otherwise, exceed the contract sum to be paid to BWNR's under this Agreement. Any claim against BWNR arising out of this Agreement may be asserted by the Owner, but only against the entity and not against BWNR's directors, officers, shareholders or employees, none of whom shall bear any liability and may not be subject to any claim.

Indemnification and Mutual Waiver – (1) To the fullest extent permitted by law, BWNR shall indemnify and hold harmless the Owner and its officers and employees from claims, costs, losses, and damages ("Losses") caused by the Project, provided that such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only

to the extent caused by any grossly negligent act or omission of BWNR; (2) To the fullest extent permitted by law, Owner shall indemnify and hold harmless BWNR and its officers, directors, employees, agents and consultants from and against any and all Losses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project provided that any such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent arising out of or occurring in connection with the Owner's, or Owner's officers, directors, employees, consultants, agents, or others retained by or under contract to the Owner, negligent act or omission, willful misconduct, or breach of this Agreement; (3) To the fullest extent permitted by law, Owner and BWNR waive against each other, and the other's employees, officers, directors, insurers, and consultants, any and all claims for or entitlement to special, incidental, indirect, enhanced, punitive, or consequential damages, in each case regardless of whether such party was advised of the possibility of such losses or damages or such losses or damages were otherwise foreseeable, and notwithstanding the failure of any agreed or other remedy of its essential purpose; (4) In the event Losses or expenses are caused by the joint or concurrent fault of the BWNR and Owner, they shall be borne by each party in proportion to its respective fault, as determined by a mediator or court of competent jurisdiction; (5) The Owner acknowledges that BWNR is a business corporation and not a professional service corporation, and further acknowledges that the corporate entity, as the party to this contract, expressly avoids contracting for individual responsibility of its officers, directors, or employees. The Owner and BWNR agree that any claim made by either party arising out of any act of the other party, or any officer, director, or employee of the other party in the execution or performance of the Agreement, shall be made solely against the other party and not individually or jointly against such officer, director, or employees.

Termination - Either party may terminate this Agreement upon ten (10) business days' written notice to the other party in the event of failure by the other party to comply with the terms of the Agreement through no fault of the terminating party. A condition precedent to termination shall be conformance with the Dispute Resolution terms below. If this Agreement is terminated, Owner shall receive reproducible copies of drawings, developed applications and other completed documents upon written request. Owner shall be liable, and shall promptly pay BWNR, for all services and reimbursable expenses rendered through the effective date of suspension/termination of services.

Use of Documents – All BWNR documents (data, calculations, reports, Drawings, Specifications, Record Drawings and other deliverables, whether in printed form or electronic media format, provided by BWNR to Owner pursuant to this Agreement) are instruments of service and BWNR retains ownership and property interest therein (including copyright and right of reuse). Owner shall not rely on such documents unless in printed form, signed or sealed by BWNR or its consultant. Electronic format of BWNR's design documents may differ from the printed version and BWNR bears no liability for errors, omissions or discrepancies. Reuse of BWNR's design documents is prohibited and Owner shall defend and indemnify BWNR from all claims, damages, losses and expenses, including attorney's fees, consultant/expert fees, and costs arising out of or resulting from said reuse. Project documents will be kept for time periods set forth in BWNR's document retention policy after Project closeout.

Successors, Assigns, and Beneficiaries – Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or BWNR to any third party, including any lender, contractor, subcontractor, supplier, manufacturer, other individual, entity or public body, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement are for the sole and exclusive benefit of the Owner and BWNR and not for the benefit (intended, unintended, direct or indirect) of any other entity or person.

Dispute Resolution - All disputes between the Parties shall first be negotiated between executives who have authority to settle the dispute for a period of thirty (30) days. If unresolved, disputes shall be then submitted to mediation as a condition precedent to litigation. The mediation session shall be held within forty-five (45) days of the retention of the mediator, and last for at least one (1) full mediation day, before any party has the option to withdraw from the process. If mediation is unsuccessful, litigation may be pursued in the federal courts of the United States or the courts of the State of Illinois, in each case located in the County of McHenry.

Miscellaneous Provisions – (1) This Agreement is to be governed by the law of the state of Illinois without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of Illinois; (2) all notices must be in writing and shall be deemed effectively served upon the other party when sent by certified mail, return receipt requested; (3) all express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion and/or termination for any reason; (4) any provision or part of the Agreement held to be void or unenforceable under any laws or regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the Owner and BWNR, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that expresses the intention of the stricken provision; (5) a party's non-enforcement of any provision shall not constitute a waiver of the provision, nor shall if affect the enforceability of that provision or of the remainder of this Agreement; (6) to the fullest extent permitted by law, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of substantial completion, which is the point where the Project can be utilized for the purposes for which it was intended; (7) this Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter; (8) no amendment to or modification of this Agreement is effective unless it is in writing and signed by each party.

2025 – 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 Reinders, Inc. for the Purchase of a Toro Workman HDX in the Amount of $49,418.42, attached hereto and hereby made part hereof.

DATED this 21st day of October, 2025

APPROVED:

(seal)

_____
Debby Sosine, Village President

ATTEST:

_____
Fred Martin, Village Clerk

Reinders Quote

Prepared By:
Ryan S. Maier
Territory Manager
911 Tower Road
Mundelein, IL 60060
Cell (262) 443-0363
Fax (847) 678-5511
rmaier@reinders.com

Account: 358022
Village Of Algonquin
2200 Harnish Drive
Algonquin IL 60102
Attn: Mike Reif

Quote ID	PRICE SUBJECT TO CHANGE
Q192053 HDX	
Quote Date	Contract Quote
9/3/25	

Sourcewell #031121-TTC / Omnia #2017025

QTY	CODE	DESCRIPTION	PRICE DETAILS
1	**07384**	**Workman HDX - 2WD -LC Gas**	$34,717.41
1	07316	Required High Flow Hydralics for Top Dresser	$2,411.14
1	117-4831	2 Inch Receiver Hitch Kit	$199.79
		Optional Cab:	
1	07392	ROPS Certified Cab	$5,912.36
1	07393	Cab Door Kit	$2,495.49
1	130-5615	Washer Bottle Kit	$289.98
1	136-1997	Door Mounted Mirror Kit	$377.70
1	07349	Cab Heater	$1,113.84

Configured Contract Price:	$47,517.71
Dealer Assembly & Delivery:	$1,900.71
Trade Totals:	$0.00
Final Sale Price:	**$49,418.42**

SIGNATURE: _____

DATE: _____

RESOLUTION NO. 2025 - R - XX

A RESOLUTION APPROVING CHANGE ORDER NUMBER 1 TO
THE CONSTRUCTION CONTRACT WITH MARTAM CONSTRUCTION, INC. FOR
THE TOWNE PARK RECONSTRUCTION PROJECT AND AUTHORIZING THE EXPENDITURE STREET
IMPROVEMENT FUNDS TO PAY FOR SUCH CHANGE ORDER WORK

WHEREAS, the President and Board of Trustees of the Village of Algonquin (the "Corporate Authorities"), operating as a home rule municipality, have all of the powers and authority granted to such municipalities pursuant to Article VII, Section 6 of the Illinois Constitution of 1970, including the right to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, in 2024, the Corporate Authorities approved a Construction Contract with Martam Construction, Inc. (the "Contractor") for Towne Park Reconstruction Project ("Project") ("Project Contract"). The original Project Contract amount was $4,280,611.15. A copy of the Project Contract and Resolution is incorporated herein by reference and made a part hereof; and

WHEREAS, in 2024 and 2025, additional construction work and activities as determined by the Construction Manager in the amount of $75,296.96 was necessary for the performance of the Contract, but was not contemplated in the original Project Contract. Such additional cost and work are set forth in Change Order Number 1. Copies of Change Order Number 1 is attached hereto as **Exhibit "A".** Upon approval of Change Order Number 1, the original Contract Price for the Project shall be increased to $4,355,908.11 (the "Amended Project Contract Price"); and

WHEREAS, the Corporate Authorities of the Village agree to authorize and approve the additional Project costs by approving Change Order Number 1 for the Project. The source of funding for the Project is the Street Improvement Fund; and

WHEREAS, based on the recommendation of the Village Public Works Director, the Corporate Authorities make the following findings and determinations (see bolded text) in accordance with 720 ILCS 5/33E-9 (Criminal Code; Change Order Statute) regarding changes to the Construction Contract:

1. Change Order Number 1 attached hereto as **Exhibit "A"**, and made a part hereof, increases the contract sum by more than $10,000.00**;**
2. The Change Order Number 1 (a) is made necessary by circumstances not foreseeable at the time the Construction Contract was signed; (b) is germane to the Construction Contract as originally signed; and (c) is in the best interests of the Village**.**

In addition, the Corporate Authorities make the following finding and determination pursuant to Section 5 of the Public Works Contract Change Order Act (SO ILCS 525/5): the amount of Change Order 1 does not increase the original contract price by 50% or more of the original contract price and thus the Village is not obligated to re-bid the additional work proposed under the Change Order.

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, MCHENRY COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: Each Whereas paragraph set forth above is incorporated by reference into this Section 1.

SECTION 2: The Corporate Authorities of the Village of Algonquin approve Change Order Number 01 to the Project Contract in the amount of $75,296.96 payable to Martam Construction, Inc., the Contractor, in accordance with Change Order Number 1, copies of which are attached hereto as **Exhibit "A".** The Corporate Authorities also authorize the expenditure of $75,296.96 of Street Improvement Funds to pay for the work covered by Change Order Number 1.

SECTION 3: The Corporate Authorities of the Village of Algonquin authorize and directs the Village President, the Village Clerk, the Village Treasurer, the Village Manager and the Village Public Works Director, or their designees, to execute, process and deliver the necessary checks, wire transactions, change order documents and such other instruments necessary to comply with the authorization and direction set forth in this Resolution.

SECTION 4: Each section, paragraph, clause, and provision of this Resolution is separable, and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this Resolution, nor any part thereof, other than that part affected by such decision.

SECTION 5: This Resolution shall be in full force and effect from and after its adoption, approval and publication in the manner provided by law.

Dated this 21st day of October, 2025

AYES:

NAYS:

ABSENT:

APPROVED:

(seal)

_____

Debby Sosine, Village President

ATTEST: _____

Fred Martin, Village Clerk

Exhibit "A"

Change Order Number
01

(attached)

VILLAGE OF ALGONQUIN
CHANGE ORDER

PROJECT NAME: Towne Park Reconstruction | PROJECT NO.: 240329

LOCATION: 100 Jefferson St, Algonquin, Illinois | CHANGE ORDER: 1 (Final)

CONTRACTOR: Martam Construction | DATE: 8/4/2025

DESCRIPTION OF CHANGE ORDER: Balancing change order based upon negotiated final quantities.

ORIGINAL CONTRACT AMOUNT:	[1]	$4,280,611.15
TOTAL OF PREVIOUS AUTHORIZED CHANGE ORDERS:	[2]	$0.00
CURRENT CONTRACT AMOUNT: ([1]+[2])	[3]	$4,280,611.15
PROPOSED CHANGE ORDER: (PENDING APPROVAL)	**[4]**	**$75,296.96**
PROPOSED REVISED CONTRACT AMOUNT: (PENDING APPROVAL) ([3]+[4])	[5]	$4,355,908.11

NET OF ALL CHANGE ORDERS: (PENDING APPROVAL) ([2]+[4])	$75,296.96
TIME EXTENSION OR REDUCTION:	-
TOTAL CONTRACT TIME: (PENDING APPROVAL)	-

RECOMMENDED FOR ACCEPTANCE :

Dan Wandke — 10/10/25
Resident Engineer — Date

Approved By: _____
Village President — Date

Wayne Wall — 10/9/25
Contractor — Date

Attest: _____
Village Clerk — Date

It is understood that as part of this change order that the Contractor agrees that all bonds, permits, insurance and guarantees are hereby extended to incorporate this Change Order.

2025 – 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 Trotter & Associates, Inc. for the Design Engineering Services of the Woods Creek Force Main Replacement Project in the Amount of $188,410.00, attached hereto and hereby made part hereof.

DATED this 21st day of October, 2025

APPROVED:

(seal)

_____
Debby Sosine, Village President

ATTEST:

_____
Fred Martin, Village Clerk

TROTTER and ASSOCIATES, INC.
CONSULTING ENGINEERS

September 24, 2025

Mr. Clifton V. Ganek
Village Engineer
Village of Algonquin
110 Meyer Drive
Algonquin, Illinois 60102

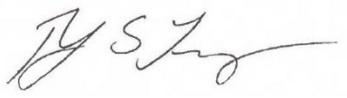
Re: Woods Creek Force Main Replacement
Professional Services Agreement

Dear Mr. Ganek:

We sincerely appreciate this opportunity to offer our services. Enclosed for your review is the engineering services agreement for the referenced project. Please contact us if there are any questions or changes to the listed scope of services. If you would like to proceed with the contract, please sign and return one copy of the agreement.

Sincerely,

TROTTER & ASSOCIATES, INC.



Robert Scott Trotter, PE, BCEE
President

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TROTTER and ASSOCIATES, INC.
CONSULTING ENGINEERS

September 24, 2025

Mr. Clifton V. Ganek
Village Engineer
Village of Algonquin
110 Meyer Drive
Algonquin, Illinois 60102

Re: Woods Creek Force Main Replacement
Professional Services Letter Agreement and Exhibits

Dear Mr. Ganek,

Trotter and Associates, Inc. (ENGINEER) is pleased to provide professional services to The Village of Algonquin (CLIENT) for the Woods Creek Force Main Replacement (hereinafter referred to as the "PROJECT").

Project Background

The Woods Creek Lift Station is located at 3045 W Algonquin Road and was constructed in 2001. The station serves approximately 5,830 PE in the northwest portion of the Village. The lift station was upgraded in 2021. The 10" diameter ductile iron force main is routed from the lift station, east on W Algonquin Road 2,100 feet and turns south for 1,300 feet and discharges at a manhole on Stonegate Rd west of Randall Rd.

The Village has experienced multiple force main breaks in recent years. Analysis of the soils along the force main route indicate corrosive properties. The Village is requesting a proposal to complete the replacement of the 10" force main in its entirety.

Project Understanding

The Village intends to replace the existing 10" force main. The existing utility easement is 20' wide and as-built drawings show the force main located in the middle of the utility easement. As part of preliminary engineering phase, TAI will evaluate alternate force main routes in addition to evaluating the proposed force main installed parallel to the existing pipe. The existing 10" force main will be abandoned in place. TAI will also provide a recommendation for pipe material and if the force main diameter should be increased based on future peak flows from the service area and Woods Creek Lift Station. Based on the 2024 Wastewater Facility Plan, the 10" force main is adequate to convey peak flows of 1,200 gpm. The pipe velocity is 4.9 feet per second, which is within an acceptable range.

Design of the new force main will include the following:

1. Installation of approximately 3,400 lineal feet of 10" force main between the lift station and the discharge manhole.
2. Abandonment of the existing force main.
3. Dewatering.
4. Tree removal as necessary for pipe installation.
5. Assessment of the discharge manhole condition.
6. Connection to the discharge manhole on Stonegate Rd, between Randall Rd and Katrina Lane.
7. Permanent maintenance access, if feasible.
8. Pavement improvements of the Woods Creek Lift Station parking lot.
9. Restoration including pavement patching, sidewalk replacement, mixed use path replacement, topsoil, seeding & blanket.
10. Obtain necessary permanent and temporary easements, based on the final force main alignment.

Project Schedule

Task	Anticipated Date
Project Kick-off	September 15, 2025
Conceptual Design Completion	November 1, 2025
Preliminary Design Completion	February 1, 2026
Final Design Completion	May 1, 2026
Bidding	May – June 2026

- If alignment includes the presence of wetlands, alignment selection needs to be decided by approximately October 1, 2025 to allow for delineation in 2025.
- If the alignment includes tree removal, removal of trees (3) inches or greater diameter is allowed only from November 1 through March 30 to protect the Northern Long Eared Bat, an endangered species. If not performed by the Village prior to bidding, construction may be delayed until November 2026.

Scope of Services

Our services will consist of customary civil engineering and surveying services and related engineering services incidental thereto, described as follows;

Conceptual Design

During the Conceptual Design Phase, Engineer shall:

A. Hold a Project Kick-off Meeting with Village staff, upon receipt of the Notice to Proceed, to establish project goals and schedule and conduct a site walk through.

B. Evaluate force main alignment alternative and develop costimates and a technical memo.

C. Hold a review meeting with Village staff to discuss the alternatives and select an alignment.

Preliminary Design

During the Preliminary Design Phase, Engineer shall:

A. Complete a wetland delineation report along the proposed force main alignment. The wetland delineation report shall include a jurisdictional determination, wetland boundary, and USFWS Consultation. The wetland delineation report will be completed by a subcontractor of TAI. The delineation will need to be performed during the growing season (May – October).

B. Obtain up to ten (10) soil borings and two (2) pavement cores to determine the existing subsurface soil and pavement conditions within the project area. Prepare a report describing existing soil conditions and make recommendations. Provide LPC-663 forms as required to complete the work. The soil report will be completed by a subcontractor of TAI.

C. Conduct a topographic survey along the alignment of the existing and proposed force main. Village to locate sanitary sewer, force main and water utilities. Survey will include all trees, pavement, sidewalk, located utilities and utiliy poles, curb and gutter, mailboxes, and landscaped areas.

D. Complete a tree survey and assessment within an approximately 2 acre area identified by the Village for a future ecological restoration project. The tree survey data shall include location, size, species and health rating. The tree survey and assessment will be completed by a subcontractor of TAI. The identified tree area appears to have questionable areas that may require a wetland delineation prior to tree removal activities.

E. Based on initial reviews of possible force main routes, it is anticipated that the installation may be outside of existing Village right-of-way, property, and easements. Therefore, easement acquisition is included in the scope of the project as an allowance.

F. Obtain other utility locations, floodplain and floodway information on the existing site and determine site limitations.

G. Prepare and submit 50% Preliminary Design documents and Engineer’s Opinion of Probable Construction Cost.

H. Attend preliminary design review meeting to address the Village's review comments and concerns.

Final Design

During the Final Design Phase, Engineer shall:

A. Based on the approved Preliminary Design Phase, prepare 90% Engineering Plans and Specifications to show the scope, extent and character of the work to be furnished and performed by the Contractor for the Improvements. Drawings will include (but not necessarily limited to) the following:

    i. General Construction Details and Notes;

    ii. Force Main alignment and profile drawings;

iii. Civil/Site drawings showing proposed restoration;

B. Submit plans and specifications for IEPA Construction Permit.

C. Submit plans and specifications for Illinois Historic Preservation Agency (IHPA) permitting.

D. Submit plans and specifications as required for Illinois Department of Natural Resources (IDNR) Permitting.

E. Submit plans and specifications as required for Kane County Stormwater and USACOE permitting.

F. Prepare updated Engineer's Opinion of Probable Construction Cost.

G. Revise plans and specification and resubmit as needed for all final permitting.

H. Hold a meeting with Village staff to review and discuss 90% Engineering Plans and Specifications.

I. Revise plans in accordance with additional comments and provide 100% complete Engineering Plans and Specifications to the Village for review and approval.

J. Prepare an opinion of probable cost based on the Final Engineering Plans.

K. Prepare electronic documents for distribution for bids.

Phase 3 Bidding

During the Bidding Phase, Engineer shall:

A. Provide bidding assistance, which will include preparing the bid notice and preparing bid addendums.

B. Attend a pre-bid conference, if one is deemed necessary.

C. Respond to questions about the bid documents pertaining to items included within the engineering components.

D. Assist the Village in reviewing the bids and assembling a bid tabulation and recommendation letter for award of the contract.

In order to address minor changes in project scope, the overall fee schedule for design and construction engineering services includes a separate dedicated amount that may be authorized by the client for minor changes. Changes to the scope of services outlined in this agreement shall be authorized through execution of an Exhibit D - Contract Addendum.

Compensation

An amount equal to the cumulative hours charged to the Project by each class of ENGINEER's employees times Standard Hourly Rates for each applicable billing class for all services performed on the Project, plus Reimbursable Expenses and ENGINEER's Consultant's charges, if any.

ENGINEER's Reimbursable Expenses Schedule and Standard Hourly Rates are attached to this Exhibit B. Reimbursable Expenses included in the contract are limited to items listed in Exhibit B. All expenses that are not included in Exhibit B shall be considered outside the contract and shall be considered as extra and compensated for at cost. For example: title commitments, permit fees, architectural renderings, special public meetings, out of town travel expenses, consultant services beyond those identified in the scope, or items specifically requested by the owner.

The total compensation for services will not exceed $188,410 based on the following distribution of compensation:

Conceptual Design Phase	$	9,520
Preliminary Design Phase	$	58,100
Final Design Phase	$	48,640
Bidding and Negotiating Phase	$	6,150
Base Engineering Fees	**$**	**122,410**
Easement Acquisition Assistance Allowance	$	15,000
Wetland Delineation Report Allowance	$	15,000
Geotechnical Report Allowance	$	28,000
Tree Survey Allowance	$	8,000
Total Authorized for Design and Construction Engineering	**$**	**188,410**

ENGINEER may alter the distribution of compensation between individual phases of the work noted herein to be consistent with services actually rendered, but shall not exceed the total estimated compensation amount unless approved in writing by CLIENT. The total estimated compensation for ENGINEER's services included in the breakdown by phases incorporates all labor, overhead, profit, and ENGINEER's Consultant's charges. The amounts billed for ENGINEER's services will be based on the cumulative hours charged to the PROJECT during the billing period by each class of ENGINEER's employees times Standard Hourly Rates for each applicable billing class, plus Reimbursable Expenses and ENGINEER's Consultant's charges. The Standard Hourly Rates and Reimbursable Expenses Schedule will be adjusted annually as of January 1st to reflect equitable changes in the compensation payable to ENGINEER.

Miscellaneous

This Agreement constitutes the entire agreement between the parties and supersedes any prior oral or written representations. This agreement may not be changed, modified, or amended except in writing signed by both parties. In the event of any conflict among the exhibits, the exhibit of the latest date shall control.

ENGINEER may have portions of the Services performed by its affiliated entities or their employees, in which event ENGINEER shall be responsible for such services and CLIENT shall look solely to ENGINEER as if ENGINEER performed the Services. In no case shall CLIENT'S approval of any subcontract relieve ENGINEER of any of its obligations under this Agreement. However, ENGINEER is not responsible whatsoever for any obligations its subcontractors might have to its [subcontractors'] employees, including but not limited to proper compensation of its employees.

In the event CLIENT uses a purchase order form or other CLIENT developed document to administer this Agreement, the use of such documents shall be for the CLIENT's convenience only, and any provisions, terms or conditions within the CLIENT developed document shall be deemed stricken, null and void. Any provisions, terms or conditions which the CLIENT would like to reserve shall be added to Exhibit C – Supplemental Conditions and agreed to by both parties.

ENGINEER acknowledges that this project and the scope of work performed thereto will require ENGINEER and all lower tiered subcontractors of ENGINEER to comply with all obligations under and pursuant to the any applicable local, state and/or federal prevailing wage laws (e.g. Davis-Bacon Act, Illinois Prevailing Wage Act, etc.), including but not limited to all wage, notice and/or record keeping requirements to the extent applicable, necessitated and required by law.

If during negotiations or discussion with a Client it becomes clear that Client has determined prevailing wages are not applicable to the work performed by Trotter & Associates, it is best to confirm that understanding in writing with appropriate indemnification language. The following is draft language to consider:

Trotter & Associates' services performed is based on its understanding through the actions, statements and/or omissions of CLIENT that this project [identify] and the work performed relating thereto is professional in nature and not subject to prevailing wage requirements (federal, state or local). If Trotter & Associates' understanding is incorrect, CLIENT agrees and acknowledges that it shall immediately notify Trotter & Associates in writing within forty-eight (48) hours from receiving this notice so that Trotter & Associates may submit a revised proposal and/or invoice reflecting the additional costs associated with applicable prevailing wage laws. If at any time it is determined that this project is or was subject to prevailing wage requirements under federal, state or local law, then CLIENT agrees and acknowledges that it shall reimburse and make whole Trotter & Associates for any back wages, penalties and/or interest owed to its employees or any other third party, including any appropriate governmental agency. CLIENT also agrees that prices, costs and/or applicable fees will also be increased prospectively as required by the increase in wage payments to Trotter & Associates' employees. CLIENT understands and acknowledges that it shall notify Trotter & Associates of any prevailing wage requirements or obligations under applicable laws relating to the work or services performed by Trotter & Associates. CLIENT also agrees to indemnify and hold Trotter & Associates harmless from any error, act or omission on its part with regard to prevailing wage notification that causes any claim, cause of action, harm or loss upon Trotter & Associates, including but not limited to prompt reimbursement to Trotter & Associates of any and all back wages, penalties and/or interest owed to its employees or any other third party, including reasonable attorneys' fees and costs associated with such claim, cause of action, harm or loss.

CONTENTS OF AGREEMENT

This Letter Agreement and the Exhibits attached hereto and incorporated herein, represent the entire understanding with respect to the Project and may only be modified in writing signed by both parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

CLIENT:	ENGINEER:
Village of Algonquin	Trotter and Associates, Inc.
_____	_____
By:_____	By: Robert Scott Trotter, PE, BCEE
Title:_____	Title: President
Effective Date:_____	Date Signed: September 24, 2025
Address for giving notices: 2200 Harnish Drive Algonquin, IL 60102	Address for giving notices: 40W201 Wasco Road, Suite D St. Charles, IL 60175
Designated Representative:	Designated Representative:
Clifton Ganek	Terry Heitkamp
Title: Village Engineer	Title: Project Manager
Phone Number: 847-658-2700	Phone Number: 630-587-0470
E-Mail Address: CliftonGanek@algonquin.org	E-Mail Address: t.heitkamp@trotter-inc.com

ATTACHMENTS:

EXHIBT A – STANDARD TERMS AND CONDITIONS

EXHIBIT B – SCHEDULE OF HOURLY RATES AND REIMBURSIBLE EXPENSES

EXHIBIT C – SUPPLEMENTAL GENERAL CONDITIONS

EXHIBIT D – CONTRACT ADDENDUM

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CLIENT Initial _____

TAI Initial _____

TROTTER and ASSOCIATES, INC.
CONSULTING ENGINEERS

EXHIBIT A - STANDARD TERMS AND CONDITIONS

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ARTICLE 1 - SERVICES OF ENGINEER

1.01 Scope

A. ENGINEER shall provide the Professional Services set forth herein and in the Letter Agreement.

B. Upon this Agreement becoming effective, ENGINEER is authorized to begin Services.

ARTICLE 2 - CLIENT'S RESPONSIBILITIES

2.01 General

A. Provide ENGINEER with all criteria and full information as to CLIENT's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations; and furnish copies of all design and construction standards which CLIENT will require to be included in the Drawings and Specifications; and furnish copies of CLIENT's standard forms, conditions, and related documents for ENGINEER to include in the Bidding Documents, when applicable.

B. Furnish to ENGINEER any other available information pertinent to the Project including reports and data relative to previous designs, or investigation at or adjacent to the Site.

C. Following ENGINEER's assessment of initially-available Project information and data and upon ENGINEER's request, furnish or otherwise make available such additional Project related information and data as is reasonably required to enable ENGINEER to complete its Basic and Additional Services. Such additional information or data would generally include the following:

1. Property descriptions.
2. Zoning, deed, and other land use restrictions.
3. Property, boundary, easement, right-of-way, and other special surveys or data, including establishing relevant reference points.
4. Explorations and tests of subsurface conditions at or contiguous to the Site, drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site, or hydrographic surveys, with appropriate professional interpretation thereof.
5. Environmental assessments, audits, investigations and impact statements, and other relevant environmental or cultural studies as to the Project, the Site, and adjacent areas.
6. Data or consultations as required for the Project but not otherwise identified in the Agreement or the Exhibits thereto.

D. Give prompt written notice to ENGINEER whenever CLIENT observes or otherwise becomes aware of a Hazardous Environmental Condition or of any other development that affects the scope or time of performance of ENGINEER's

services, or any defect or nonconformance in ENGINEER's services or in the work of any Contractor.

E. Authorize ENGINEER to provide Additional Services as set forth in Exhibit D - Addendum of the Agreement as required.

F. Arrange for safe access to and make all provisions for ENGINEER to enter upon public and private property as required for ENGINEER to perform services under the Agreement.

G. Examine all alternate solutions, studies, reports, sketches, Drawings, Specifications, proposals, and other documents presented by ENGINEER (including obtaining advice of an attorney, insurance counselor, and other advisors or consultants as CLIENT deems appropriate with respect to such examination) and render in writing timely decisions pertaining thereto.

H. Provide reviews, approvals, and permits from all governmental authorities having jurisdiction to approve all phases of the Project designed or specified by ENGINEER and such reviews, approvals, and consents from others as may be necessary for completion of each phase of the Project.

I. Provide, as required for the Project:

1. Accounting, bond and financial advisory, independent cost estimating, and insurance counseling services.

2. Legal services with regard to issues pertaining to the Project as CLIENT requires, Contractor raises, or ENGINEER reasonably requests.

3. Such auditing services as CLIENT requires to ascertain how or for what purpose Contractor has used the moneys paid.

4. Placement and payment for advertisement for Bids in appropriate publications.

J. Advise ENGINEER of the identity and scope of services of any independent consultants employed by CLIENT to perform or furnish services in regard to the Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructability review.

K. Furnish to ENGINEER data as to CLIENT's anticipated costs for services to be provided by others for CLIENT so that ENGINEER may make the necessary calculations to develop and periodically adjust ENGINEER's opinion of Total Project Costs.

L. If CLIENT designates a manager or an individual or entity other than, or in addition to, ENGINEER to represent CLIENT at the Site, the duties, responsibilities, and limitations of authority of such other party shall be disclosed to the ENGINEER and coordinated in relation to the duties, responsibilities, and authority of ENGINEER.

M. If more than one prime contract is to be awarded for the Work designed or specified by ENGINEER, designate a person or entity to have authority and responsibility for coordinating the activities among the various prime Contractors, and define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of ENGINEER is to be mutually agreed upon and made a part of this Agreement before such services begin.

N. Attend the pre-bid conference, bid opening, pre-construction conferences, construction progress and other job related meetings, and Substantial Completion and final payment inspections.

O. Provide the services of an independent testing laboratory to perform all inspections, tests, and approvals of Samples, materials, and equipment required by the Contract Documents, or to evaluate the performance of materials, equipment, and facilities of CLIENT, prior to their incorporation into the Work with appropriate professional interpretation thereof.

P. Provide inspection or monitoring services by an individual or entity other than ENGINEER (and disclose the identity of such individual or entity to ENGINEER) as CLIENT determines necessary to verify:

1. That Contractor is complying with any Laws and Regulations applicable to Contractor's performing and furnishing the Work.

2. That Contractor is taking all necessary precautions for safety of persons or property and complying with any special provisions of the Contract Documents applicable to safety.

Q. Provide ENGINEER with the findings and reports generated by the entities providing services pursuant to paragraphs 2.01.O and P.

ARTICLE 3 - TIMES FOR RENDERING SERVICES

3.01 General

A. ENGINEER's services and compensation under this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion. Unless specific periods of time or specific dates for providing services are specified in this Agreement, ENGINEER's obligation to render services hereunder will be for a period which may reasonably be required for the completion of said services.

B. If in this Agreement specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or dates are changed through no fault of ENGINEER, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If CLIENT has requested changes in the scope, extent, or character of the Project, the time of performance of ENGINEER's services shall be adjusted equitably.

C. For purposes of this Agreement the term "day" means a calendar day of 24 hours.

3.02 Suspension

A. If CLIENT fails to give prompt written authorization to proceed with any phase of services after completion of the immediately preceding phase, or if ENGINEER's services are delayed through no fault of ENGINEER, ENGINEER may, after giving seven days written notice to CLIENT, suspend services under this Agreement.

B. If ENGINEER's services are delayed or suspended in whole or in part by CLIENT, or if ENGINEER's services are extended by Contractor's actions or inactions for more than 90 days through no fault of ENGINEER, ENGINEER shall be entitled to equitable adjustment of rates and amounts of compensation provided for elsewhere in this Agreement to reflect, reasonable costs incurred by ENGINEER in connection with, among other things, such delay or suspension and reactivation and the fact that the time for performance under this Agreement has been revised.

ARTICLE 4 - PAYMENTS TO ENGINEER

4.01 Methods of Payment for Services and Reimbursable Expenses of ENGINEER

A. *For Basic Services*. CLIENT shall pay ENGINEER for Basic Services performed or furnished under as outlined in the Letter Agreement

B. *For Additional Services*. CLIENT shall pay ENGINEER for Additional Services performed or furnished as outlined in Exhibit D.

C. *For Reimbursable Expenses*. CLIENT shall pay ENGINEER for Reimbursable Expenses incurred by ENGINEER and ENGINEER's Consultants as set forth in Exhibit B.

4.02 Other Provisions Concerning Payments

A. *Preparation of Invoices*. Invoices will be prepared in accordance with ENGINEER's standard invoicing practices and will be submitted to CLIENT by ENGINEER, unless otherwise agreed.

B. *Payment of Invoices*. Invoices are due and payable within 30 days of receipt. If CLIENT fails to make any payment due ENGINEER for services and expenses within 30 days after receipt of ENGINEER's invoice therefor, the amounts due ENGINEER will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, ENGINEER may, after giving seven days written notice to CLIENT, suspend services under this Agreement until ENGINEER has been paid in full all amounts due for services, expenses, and other related charges. Payments will be credited first to interest and then to principal.

C. *Disputed Invoices*. In the event of a disputed or contested invoice, only that portion so contested may be withheld from payment, and the undisputed portion will be paid.

D. *Payments Upon Termination*.

1. In the event of any termination under paragraph 6.06, ENGINEER will be entitled to invoice CLIENT and will be paid in accordance with Exhibit B for all services performed or furnished and all Reimbursable Expenses incurred through the effective date of termination.

2. In the event of termination by CLIENT for convenience or by ENGINEER for cause, ENGINEER, in addition to invoicing for those items identified in subparagraph 4.02.D.1, shall be entitled to invoice CLIENT and shall be paid a reasonable amount for services and expenses directly attributable to termination, both before and after the effective date of termination, such as reassignment of personnel, costs of terminating contracts with ENGINEER's Consultants, and other related close-out costs, using methods and rates for Additional Services as set forth in Exhibit B.

E. *Records of ENGINEER's Costs*. Records of ENGINEER's costs pertinent to ENGINEER's compensation under this Agreement shall be kept in accordance with generally accepted accounting practices. To the extent necessary to verify ENGINEER's charges and upon CLIENT's timely request, copies of such records will be made available to CLIENT at cost.

F. *Legislative Actions*. In the event of legislative actions after the Effective Date of the Agreement by any level of government that impose taxes, fees, or costs on ENGINEER's services or other costs in connection with this Project or compensation therefore, such new taxes, fees, or costs shall be invoiced to and paid by CLIENT as a Reimbursable Expense to which a Factor of 1.0 shall be applied. Should such taxes, fees, or costs be imposed, they shall be in addition to ENGINEER's estimated total compensation.

ARTICLE 5 - OPINIONS OF COST

5.01 Opinions of Probable Construction Cost

A. ENGINEER's opinions of probable Construction Cost provided for herein are to be made on the basis of ENGINEER's experience and qualifications and represent ENGINEER's best judgment as an experienced and qualified professional generally familiar with the industry. However, since ENGINEER has no control over the cost of labor, materials, equipment, or services furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, ENGINEER cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from opinions of probable Construction Cost prepared by ENGINEER. If CLIENT wishes greater assurance as to probable Construction Cost, CLIENT shall employ an independent cost estimator.

5.02 Designing to Construction Cost Limit

A. If a Construction Cost limit is established between CLIENT and ENGINEER, such Construction Cost limit and a statement of ENGINEER's rights and responsibilities with respect thereto will be specifically set forth in Exhibit C - Supplemental General Conditions.

5.03 Opinions of Total Project Costs

A. ENGINEER assumes no responsibility for the accuracy of opinions of Total Project Costs.

ARTICLE 6 - GENERAL CONSIDERATIONS

6.01 Standards of Performance

A. The standard of care for all professional engineering and related services performed or furnished by ENGINEER under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's services.

B. ENGINEER shall be responsible for the technical accuracy of its services and documents resulting therefrom, and CLIENT shall not be responsible for discovering deficiencies therein. ENGINEER shall correct such deficiencies without additional compensation except to the extent such action is directly attributable to deficiencies in CLIENT-furnished information.

C. ENGINEER shall perform or furnish professional engineering and related services in all phases of the Project to which this Agreement applies. ENGINEER shall serve as CLIENT's prime professional for the Project. ENGINEER may employ such ENGINEER's Consultants as ENGINEER deems necessary to assist in the performance or furnishing of the services. ENGINEER shall not be required to employ any ENGINEER's Consultant unacceptable to ENGINEER.

D. ENGINEER and CLIENT shall comply with applicable Laws or Regulations and CLIENT-mandated standards. This Agreement is based on these requirements as of its Effective Date. Changes to these requirements after the Effective Date of this Agreement may be the basis for modifications to CLIENT's responsibilities or to ENGINEER's scope of services, times of performance, or compensation.

E. CLIENT shall be responsible for, and ENGINEER may rely upon, the accuracy and completeness of all requirements, programs, instructions, reports, data, and other information furnished by CLIENT to ENGINEER pursuant to this Agreement. ENGINEER may use such requirements, reports, data, and information in performing or furnishing services under this Agreement.

F. CLIENT shall make decisions and carry out its other responsibilities in a timely manner and shall bear all costs incident thereto so as not to delay the services of ENGINEER.

G. Prior to the commencement of the Construction Phase, CLIENT shall notify ENGINEER of any other notice or certification that ENGINEER will be requested to provide to CLIENT or third parties in connection with the Project. CLIENT and ENGINEER shall reach agreement on the terms of any such requested notice or certification, and CLIENT shall authorize such Additional Services as are necessary to enable ENGINEER to provide the notices or certifications requested.

H. ENGINEER shall not be required to sign any documents, no matter by whom requested, that would result in the ENGINEER's having to certify, guarantee or warrant the existence of conditions whose existence the ENGINEER cannot ascertain. CLIENT agrees not to make resolution of any dispute with the ENGINEER or payment of any amount due to the ENGINEER in any way contingent upon the ENGINEER's signing any such certification.

I. During the Construction Phase, ENGINEER shall not supervise, direct, or have control over Contractor's work, nor shall ENGINEER have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor, for safety precautions and programs incident to the Contractor's work in progress, nor for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's furnishing and performing the Work.

J. ENGINEER neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform the Work in accordance with the Contract Documents.

K. ENGINEER shall not be responsible for the acts or omissions of any Contractor(s), subcontractor or supplier, or of any of the Contractor's agents or employees or any other persons (except ENGINEER's own employees) at the Site or otherwise furnishing or performing any of the Contractor's work; or for any decision made on interpretations or clarifications of the Contract Documents given by CLIENT without consultation and advice of ENGINEER.

L. The General Conditions for any construction contract documents prepared hereunder are to be the "Standard General Conditions of the Construction Contract" as prepared by the Engineers Joint Contract Documents Committee (Document No. 1910-8, 1996 Edition) unless both parties mutually agree to use other General Conditions.

6.02 Authorized Project Representatives

A. Contemporaneous with the execution of this Agreement, ENGINEER and CLIENT shall designate specific individuals to act as ENGINEER's and CLIENT's representatives with respect to the services to be performed or furnished by ENGINEER and responsibilities of CLIENT under this Agreement. Such individuals shall have authority to transmit instructions, receive information, and render decisions relative to the Project on behalf of each respective party.

6.03 Design without Construction Phase Services

A. Should CLIENT provide Construction Phase services with either CLIENT's representatives or a third party, ENGINEER's Basic Services under this Agreement will be considered to be completed upon completion of the Final Design Phase or Bidding or Negotiating Phase as outlined in the Letter Agreement.

B. It is understood and agreed that if ENGINEER's Basic Services under this Agreement do not include Project observation, or review of the Contractor's performance, or any other Construction Phase services, and that such services will be provided by CLIENT, then CLIENT assumes all responsibility for interpretation of the Contract Documents and for construction observation or review and waives any claims against the ENGINEER that may be in any way connected thereto.

6.04 Use of Documents

A. All Documents are instruments of service in respect to this Project, and ENGINEER shall retain an ownership and property

interest therein (including the right of reuse at the discretion of the ENGINEER) whether or not the Project is completed.

B. Copies of CLIENT-furnished data that may be relied upon by ENGINEER are limited to the printed copies (also known as hard copies) that are delivered to the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by CLIENT to ENGINEER are only for convenience of ENGINEER. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk.

C. Copies of Documents that may be relied upon by CLIENT are limited to the printed copies (also known as hard copies) that are signed or sealed by the ENGINEER. Files in electronic media format of text, data, graphics, or of other types that are furnished by ENGINEER to CLIENT are only for convenience of CLIENT. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk.

D. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it will perform acceptance tests or procedures within 60 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 60-day acceptance period will be corrected by the party delivering the electronic files. ENGINEER shall not be responsible to maintain documents stored in electronic media format after acceptance by CLIENT.

E. When transferring documents in electronic media format, ENGINEER makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by ENGINEER at the beginning of this Project.

F. CLIENT may make and retain copies of Documents for information and reference in connection with use on the Project by CLIENT. Such Documents are not intended or represented to be suitable for reuse by CLIENT or others on extensions of the Project or on any other project. Any such reuse or modification without written verification or adaptation by ENGINEER, as appropriate for the specific purpose intended, will be at CLIENT's sole risk and without liability or legal exposure to ENGINEER or to ENGINEER's Consultants. CLIENT shall indemnify and hold harmless ENGINEER and ENGINEER's Consultants from all claims, damages, losses, and expenses, including attorneys' fees arising out of or resulting therefrom.

G. If there is a discrepancy between the electronic files and the hard copies, the hard copies govern.

H. Any verification or adaptation of the Documents for extensions of the Project or for any other project will entitle ENGINEER to further compensation at rates as defined in Exhibit B.

6.05 Insurance

A. ENGINEER shall procure and maintain insurance as set forth below:

1. Workers Compensation & Employer's Liability
   a. Each Occurrence: $1,000,000
2. General Liability
   a. Each Occurrence: $1,000,000
   b. General Aggregate: $2,000,000
3. Excess or Umbrella Liability
   a. Each Occurrence: $5,000,000
   b. General Aggregate: $5,000,000
4. Automobile Liability
   a. Combined Single Limit (Bodily Injury and Property Damage):
      Each Accident $1,000,000
5. Professional Liability
   a. Each Occurrence: $2,000,000
   b. General Aggregate: $2,000,000

B. CLIENT shall cause ENGINEER and ENGINEER's Consultants to be listed as additional insureds on any general liability or property insurance policies carried by CLIENT which are applicable to the Project.

C. CLIENT shall require Contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause ENGINEER and ENGINEER's Consultants to be listed as additional insureds with respect to such liability and other insurance purchased and maintained by Contractor for the Project

D. CLIENT and ENGINEER shall each deliver to the other certificates of insurance evidencing the coverage.

E. All policies of property insurance shall contain provisions to the effect that ENGINEER's and ENGINEER's Consultants' interests are covered and that in the event of payment of any loss or damage the insurers will have no rights of recovery against any of the insureds or additional insureds thereunder.

F. At any time, CLIENT may request that ENGINEER, at CLIENT's sole expense, provide additional insurance coverage, increased limits, or revised deductibles that are more protective. If so requested by CLIENT, with the concurrence of ENGINEER, and if commercially available, ENGINEER shall obtain and shall require ENGINEER's Consultants to obtain such additional insurance coverage, different limits, or revised deductibles for such periods of time as requested by CLIENT.

6.06 Termination

A. The obligation to provide further services under this Agreement may be terminated:

1. *For cause*,

a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.

b. By ENGINEER:

1) upon seven days written notice if ENGINEER believes that ENGINEER is being requested by CLIENT to furnish or perform services contrary to ENGINEER's responsibilities as a licensed professional; or

2) upon seven days written notice if the ENGINEER's services for the Project are delayed or suspended for more than 90 days for reasons beyond ENGINEER's control.

3) ENGINEER shall have no liability to CLIENT on account of such termination.

c. Notwithstanding the foregoing, this Agreement will not terminate as a result of such substantial failure if the party receiving such notice begins, within seven days of receipt of such notice, to correct its failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt thereof; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. *For convenience*,

a. By CLIENT effective upon the receipt of notice by ENGINEER.

B. The terminating party under paragraphs 6.06.A.1 or 6.06.A.2 may set the effective date of termination at a time up to 30 days later than otherwise provided to allow ENGINEER to demobilize personnel and equipment from the Site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.

6.07 Controlling Law

A. This Agreement is to be governed by the law of the state in which the Project is located.

6.08 Successors, Assigns, and Beneficiaries

A. CLIENT and ENGINEER each is hereby bound and the partners, successors, executors, administrators and legal representatives of CLIENT and ENGINEER (and to the extent permitted by paragraph 6.08.B the assigns of CLIENT and ENGINEER) are hereby bound to the other party to this Agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements and obligations of this Agreement.

B. Neither CLIENT nor ENGINEER may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

C. Unless expressly provided otherwise in this Agreement:

1. Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by CLIENT or ENGINEER to any Contractor, Contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

2. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of CLIENT and ENGINEER and not for the benefit of any other party. The CLIENT agrees that the substance of the provisions of this paragraph 6.08.C shall appear in the Contract Documents.

6.09 Dispute Resolution

A. CLIENT and ENGINEER agree to negotiate all disputes between them in good faith for a period of 30 days from the date of notice prior to exercising their rights under provisions of this Agreement, or under law. In the absence of such an agreement, the parties may exercise their rights under law.

B. If and to the extent that CLIENT and ENGINEER have agreed on a method and procedure for resolving disputes between them arising out of or relating to this Agreement, such dispute resolution method and procedure is set forth in Exhibit C, "Supplemental Conditions."

6.10 Hazardous Environmental Condition

A. CLIENT represents to Engineer that to the best of its knowledge a Hazardous Environmental Condition does not exist.

B. CLIENT has disclosed to the best of its knowledge to ENGINEER the existence of all Asbestos, PCB's, Petroleum, Hazardous Waste, or Radioactive Material located at or near the Site, including type, quantity and location.

C. If a Hazardous Environmental Condition is encountered or alleged, ENGINEER shall have the obligation to notify CLIENT and, to the extent of applicable Laws and Regulations, appropriate governmental officials.

D. It is acknowledged by both parties that ENGINEER's scope of services does not include any services related to a Hazardous Environmental Condition. In the event ENGINEER or any other party encounters a Hazardous Environmental Condition, ENGINEER may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until CLIENT: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (ii) warrants that the Site is in full compliance with applicable Laws and Regulations.

E. CLIENT acknowledges that ENGINEER is performing professional services for CLIENT and that ENGINEER is not and shall not be required to become an "arranger," "operator," "generator," or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA), which are or may be encountered at or near the Site in connection with ENGINEER's activities under this Agreement.

F. If ENGINEER's services under this Agreement cannot be performed because of a Hazardous Environmental Condition, the existence of the condition shall justify ENGINEER's terminating this Agreement for cause on 30 days notice.

6.11 Allocation of Risks

A. Indemnification

1. To the fullest extent permitted by law, ENGINEER shall indemnify and hold harmless CLIENT, CLIENT's officers, directors, partners, and employees from and against any and all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused solely by the negligent acts or omissions of ENGINEER or ENGINEER's officers, directors, partners, employees, and ENGINEER's Consultants in the performance and furnishing of ENGINEER's services under this Agreement.

2. To the fullest extent permitted by law, CLIENT shall indemnify and hold harmless ENGINEER, ENGINEER's officers, directors, partners, employees, and ENGINEER's Consultants from and against any and all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused solely by the negligent acts or omissions of CLIENT or CLIENT's officers, directors, partners, employees, and CLIENT's consultants with respect to this Agreement or the Project.

3. To the fullest extent permitted by law, ENGINEER's total liability to CLIENT and anyone claiming by, through, or under CLIENT for any cost, loss, or damages caused in part by the negligence of ENGINEER and in part by the negligence of CLIENT or any other negligent entity or individual, shall not exceed the percentage share that ENGINEER's negligence bears to the total negligence of CLIENT, ENGINEER, and all other negligent entities and individuals.

4. In addition to the indemnity provided under paragraph 6.11.A.2 of this Agreement, and to the fullest extent permitted by law, CLIENT shall indemnify and hold harmless ENGINEER and its officers, directors, partners, employees, and ENGINEER's Consultants from and against all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused by, arising out of or resulting from a Hazardous Environmental Condition, provided that (i) any such cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than completed Work), including the loss of use resulting therefrom, and (ii) nothing in this paragraph 6.11.A.4. shall obligate CLIENT to indemnify any individual or entity from and against the consequences of that individual's or entity's own negligence or willful misconduct.

5. The indemnification provision of paragraph 6.11.A.1 is subject to and limited by the provisions agreed to by CLIENT and ENGINEER in Exhibit C, "Supplemental Conditions," if any.

6.12 Notices

A. Any notice required under this Agreement will be in writing, addressed to the appropriate party at its address on the signature page and given personally, or by registered or certified mail postage prepaid, or by a commercial courier service. All notices shall be effective upon the date of receipt.

6.13 Survival

A. All express representations, indemnifications, or limitations of liability included in this Agreement will survive its completion or termination for any reason.

6.14 Severability

A. Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon CLIENT and ENGINEER, who agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

6.15 Waiver

A. Non-enforcement of any provision by either party shall not constitute a waiver of that provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

6.16 Headings

A. The headings used in this Agreement are for general reference only and do not have special significance.

6.16 Definitions

A. Defined terms will be in accordance with EJCDC No. 1910-1 (1996 Edition)

CLIENT Initial _____

TAI Initial _____

TROTTER and ASSOCIATES, INC.
CONSULTING ENGINEERS

EXHIBIT B
SCHEDULE OF HOURLY RATES AND REIMBURSABLE EXPENSES

2025 Schedule of Hourly Rates

Classification	Billing Rate
Engineering Intern	$75.00
Engineer Level I	$136.00
Engineer Level II	$150.00
Engineer Level III	$159.00
Engineer Level IV	$177.00
Engineer Level V	$200.00
Engineer Level VI	$228.00
Engineer VII	$240.00
Engineer VIII	$277.00
Principal Engineer	$284.00
Architect Intern	$75.00
Architect Level I	$119.00
Architect Level II	$144.00
Architect Level III	$168.00
Architect Level IV	$180.00
Architect Level V	$202.00
Architect Level VI	$220.00
Architect VII	$238.00
Architect VIII	$257.00
Principal Architect	$276.00
Technician Level I	$113.00
Technician Level II	$137.00
Technician Level III	$160.00
Technician Level IV	$175.00
Senior Technician	$194.00
GIS Specialist I	$113.00
GIS Specialist II	$150.00
GIS Specialist III	$179.00
Clerical Level I	$75.00
Clerical Level II	$90.00
Clerical Level III	$109.00
Survey Technician Level I	$75.00
Survey Technician Level II	$93.00
Survey Crew Chief	$193.00
Professional Land Surveyor	$232.00
Project Coordinator I	$137.00
Project Coordinator II	$149.00
Project Coordinator III	$159.00
Department Director	$228.00
Project Manager	$228.00
Senior Project Manager	$241.00
Program Manager	$241.00
Sub Consultants	Cost Plus 5%

***Rates will be escalated for Overtime & Holiday Pay to adjust for Premium Time based on the current Illinois Department of Labor Rules*

Note: On January 1st of each year, the fees and hourly rates may be escalated by an amount not to exceed five (5) percent.

2025 Reimbursable Expenses

Item	Unit	Unit Price
Engineering Copies – B&W 20lb Bond	Sq. Ft.	$0.48
Engineering Copies - Color 24lb Bond	Sq. Ft.	$1.00
Mylar Engineering Copies up to 24" by 36"	Each	$8.00
Color Presentation Grade Large Format Print	Sq. Ft.	$5.15
Comb Binding > 120 Sheets	Each	$4.75
Comb Binding < 120 Sheets	Each	$3.50
Binding Strips (Engineering Plans)	Each	$1.00
5 Mil Laminating	Each	$1.25
Copy 11" x 17" - Color	Each	$0.50
Copy 11" x 17" - Black and White	Each	$0.25
Copy 8.5" x 11" - Color	Each	$0.25
Copy 8.5" x 11" - Black and White	Each	$0.12
Recorded Documents	Each	$25.00
Engineering Scanning	Each	$2.00
Plat Research		Time and Material
Per Diem	Each Day	$30.00
Field / Survey Truck	Each Day	$45.00
Postage and Freight		Cost
Mileage	Per Mile	Federal Rate

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CLIENT Initial _____

TAI Initial _____

EXHIBIT C
SUPPLEMENTAL CONDITIONS

NONE AT THIS TIME

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CLIENT Initial _____

TAI Initial _____

EXHIBIT D
CONTRACT ADDENDUM

Project Name: _____

Project No. _____

Addendum No._____

This is an addendum attached to, made part of and incorporated by reference into the Agreement between CLIENT and ENGINEER for modification of scope and compensation for the PROJECT. All other terms and conditions of the original Agreement between CLIENT and ENGINEER are unchanged by this Contract Addendum and shall remain in full force and effect and shall govern the obligations of both CLIENT and ENGINEER, including obligations created by this Contract Addendum.

The contract modifications are described below:

1.

2.

3.

CONTRACT SUMMARY

Original Contract Amount	$_____
Changes Prior to This Change	$_____
Amount of This Change	$_____
Revised Contract Amount:	$_____

For purposes of expediency, ENGINEER and CLIENT agree that an executed electronic version of this Contract Addendum shall suffice. The original of this Contract Addendum shall be returned to ENGINEER after execution.

CLIENT:	ENGINEER:
VILLAGE OF ALGONQUIN	TROTTER AND ASSOCIATES, INC.
SIGNED:	
_____	_____
_____	_____
TITLE	TITLE

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Village of Algonquin

The Gem of the Fox River Valley

October 16, 2025

Village President and Board of Trustees:

The List of Bills dated October 21, 2025, is recommended for approval as follows:

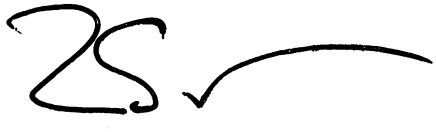
Vendor Payments	$1,593,934.02
Payroll Expenses (10/15/25)	$596,339.07
Total Recommended for Approval	**$2,190,273.09**

For your information, this list of bills includes the following items, which are not typical of day-to-day Village operations.

Applied Ecological	12,800.00	Boyer Road Improvements Agreement
Axon Enterprise Inc	25,002.76	2025/2026 Taser Program
B&B Holiday Decorating LLC	8,683.62	Downtown Decorations
Brothers Asphalt	373,451.62	MFT Pavement Management/Canterbury
Burke LLC	17,307.05	Columbaria Garden
Doors Done Right Inc	7,960.00	Kelleher Park Door Repair
EOSullivan Consulting	4,000.00	Lobbyist Services - September 2025
FastSigns	5,806.00	Towne Park Reconstruction
Featherstone Inc	15,400.00	Algonquin McHenry Shared Yard Study
Hampton Lenzini And	11,897.50	County Line Road Improvements
IMS Infrastructure	13,250.00	Village Wide Pavement Assessment
Keno & Sons	145,539.00	WTP 1&2 Roof & Aerator Replacement
Menards Carpentersville	6,176.89	Downtown Streetscape Washington/Harrison
Midwest Fence	9,470.00	Edgewood Dr Guardrail Repairs
Patriot Pavement	24,500.00	Crack Sealing
PowerDMS Inc	14,515.73	PowerDMS Annual Subscription

Schroeder Asphalt	247,528.45	Brittany Hills Subdivision Improvements
Sikich LLP	13,570.00	FYE 2025 Audit Progress Payment
Trotter & Associates	26,137.25	Algonquin Shores LS Pressurized Main
Trotter & Associates	23,888.50	Janaks & Wecks Feasibility Study
Trotter & Associates	18,374.25	WTP 1&2 Roof & Aerator Replacement
Trotter & Associates	11,284.00	Biosolids Handling
Trotter & Associates	7,235.35	High Hill Sanitary Relocation
Trotter & Associates	3,978.75	Braewood Lift Station Improvements
V3 Construction	12,447.50	Trails of Woods Creek - Wetland Mitigation
Water Well Solutions	7,600.00	Pressure Tanks for Cary Standpipe

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 is available upon request.



Tim Schloneger
Village Manager

TS/aml

Village of Algonquin

List of Bills 10/21/2025

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
ADAMS STEEL SERVICE INC					
		VEHICLE MAINT. BALANCE SHEET			
STEEL RODS	284.70	INVENTORY	29-14220-	397459	29260005
Vendor Total:	**$284.70**				
ADVOCATE HEALTH AND HOSPITALS CORPORAT					
		GEN NONDEPT - EXPENSE GEN GOV			
FLU VACCINATIONS	1,035.00	PROFESSIONAL SERVICES	01900100-42234-	CINV021296	10260313
Vendor Total:	**$1,035.00**				
ADVOCATE SHERMAN HOSPITAL					
		GENERAL SERVICES PW - EXPENSE			
MEDICAL TESTING	99.00	PHYSICAL EXAMS	01500300-42260-	20571318	10260293
		POLICE - EXPENSE PUB SAFETY			
MEDICAL TESTING	721.00	PHYSICAL EXAMS	01200200-42260-	20571318	10260293
Vendor Total:	**$820.00**				
ALEXANDER EQUIPMENT CO INC					
		GENERAL SERVICES PW - EXPENSE			
TREE TRIMMING SUPPLIES - POLES	151.90	SMALL TOOLS & SUPPLIES	01500300-43320-	220606	50260144
		VEHICLE MAINT. BALANCE SHEET			
661- TURBO	1,468.30	INVENTORY	29-14220-	220633	29260093
		GENERAL SERVICES PW - EXPENSE			
STUMP GRINDER RENTAL	2,200.00	EQUIPMENT RENTAL	01500300-42270-	220616	50260147
Vendor Total:	**$3,820.20**				
ALLIED ASPHALT PAVING CO					
		WATER OPER - EXPENSE W&S BUSI			
ASPHALT	247.05	MATERIALS	07700400-43309-	260420	70260198
Vendor Total:	**$247.05**				
AQUA BACKFLOW INC					
		WATER OPER - EXPENSE W&S BUSI			
CROSS CONNECTION CONTROL-SEPTEM	925.35	PROFESSIONAL SERVICES	07700400-42234-	2025-0296	70260012
Vendor Total:	**$925.35**				

Vendor / Invoice Description	Amount	Account Description	Account		Invoice	Purchase Order
ARJAV & ANAY ALG CORP						
SHIPPING TO FORMER EMPLOYEE	14.94	**POLICE - EXPENSE PUB SAFETY** POSTAGE	01200200-43317-		811	20260046
POSTAGE	241.12	**SEWER OPER - EXPENSE W&S BUSI** POSTAGE	07800400-43317-		979	70260170
Vendor Total: $256.06						
AXON ENTERPRISE INC						
2025/2026 TASER PROGRAM	3,002.76	**POLICE - EXPENSE PUB SAFETY** MATERIALS	01200200-43309-		INUS347413	20260062
2025/2026 TASER PROGRAM	22,000.00	SMALL TOOLS & SUPPLIES	01200200-43320-		INUS347413	20260062
Vendor Total: $25,002.76						
B&B HOLIDAY DECORATING LLC						
DOWNTOWN DECORATIONS	8,683.62	**GENERAL SERVICES PW - EXPENSE** PROFESSIONAL SERVICES	01500300-42234-		6374	50260145
Vendor Total: $8,683.62						
BAXTER & WOODMAN NATURAL RESOURCES, LI						
NATURAL AREA MAINTENANCE	437.50	**GENERAL SERVICES PW - EXPENSE** MAINT - OPEN SPACE	01500300-44425-		0277317	50260146
RATT CREEK REACH 5 RESTORATION RE	1,348.67	**STREET IMPROV- EXPENSE PUBWRKS** CAPITAL IMPROVEMENTS	04900300-45593-S1744	RATT CREEK RETAINAGE		40260214
Vendor Total: $1,786.17						
BEAR AUTO GROUP						
FILTER ASSEMBLY	8.13	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-		47302	29260035
WIRE ASSEMBLY	49.38	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-		46651	29260035
SWITCH	54.55	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-		47336	29260035
COVER	237.68	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-		47333	29260035
Vendor Total: $349.74						

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
BOND CONWAY LAW FIRM LTD					
MUNICIPAL COURT CONSULTANT - SEPT	408.00	**GS ADMIN - EXPENSE GEN GOV** MUNICIPAL COURT	01100100-42305-	20324	10260031
	Vendor Total: $408.00				
BONNELL INDUSTRIES INC					
536- VBOX & PREWET REPAIRS	6,124.33	**VEHICLE MAINT. BALANCE SHEET** OUTSOURCED INVENTORY	29-14240-	0222907-IN	29260089
HARNESS	126.15	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	0223030-IN	29260016
NOZZLE	698.57	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	0222957-IN	29260016
	Vendor Total: $6,949.05				
BRISTOL HOSE & FITTING					
-10 CRIMPING DIE	232.90	**VEHCL MAINT-REVENUE & EXPENSES** SMALL TOOLS & SUPPLIES	29900000-43320-	3590375	29260095
	Vendor Total: $232.90				
BROTHERS ASPHALT PAVING INC					
MFT PAVEMENT MANAGEMENT/CANTER	373,451.62	**MFT - EXPENSE PUBLIC WORKS** MAINT - INFRASTRUCTURE IMPR	03900300-44470-	35240	40260229
	Vendor Total: $373,451.62				
BURKE LLC					
COLUMBARIA GARDEN	17,307.05	**CEMETERY OPER -EXPENSE GEN GOV** CAPITAL IMPROVEMENTS	02400100-45593-C2401	PAY REQUEST NO. 2	40260226
	Vendor Total: $17,307.05				
CALCO LTD					
SEWER-LAB SUPPLIES	200.00	**SEWER OPER - EXPENSE W&S BUSI** LAB SUPPLIES	07800400-43345-	AU80275	70260001
	Vendor Total: $200.00				
CCS CHICAGO CONTRACTORS SUPPLY INC					
STAKES	77.09	**GENERAL SERVICES PW - EXPENSE** SNOW REMOVAL	01500300-42264-	577095	50260142
	Vendor Total: $77.09				
CDW LLC					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GEN NONDEPT - EXPENSE GEN GOV			
FY26 BEYONDTRUST RENEWAL 12/1/25 -	3,858.85	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	AG1WC9H	10260303
		SEWER OPER - EXPENSE W&S BUSI			
FY26 BEYONDTRUST RENEWAL 12/1/25 -	482.36	IT EQUIPMENT & SUPPLIES	07800400-43333-	AG1WC9H	10260303
		WATER OPER - EXPENSE W&S BUSI			
FY26 BEYONDTRUST RENEWAL 12/1/25 -	482.36	IT EQUIPMENT & SUPPLIES	07700400-43333-	AG1WC9H	10260303
		GEN NONDEPT - EXPENSE GEN GOV			
POWER CORDS	68.55	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	AG2HJ3C	10260302
		SEWER OPER - EXPENSE W&S BUSI			
POWER CORDS	8.56	IT EQUIPMENT & SUPPLIES	07800400-43333-	AG2HJ3C	10260302
		WATER OPER - EXPENSE W&S BUSI			
POWER CORDS	8.57	IT EQUIPMENT & SUPPLIES	07700400-43333-	AG2HJ3C	10260302
		GEN NONDEPT - EXPENSE GEN GOV			
APC SMART-UPS/CORDS/CHARGERS	1,185.36	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	AG1775C	10260302
		SEWER OPER - EXPENSE W&S BUSI			
APC SMART-UPS/CORDS/CHARGERS	148.18	IT EQUIPMENT & SUPPLIES	07800400-43333-	AG1775C	10260302
		WATER OPER - EXPENSE W&S BUSI			
APC SMART-UPS/CORDS/CHARGERS	148.17	IT EQUIPMENT & SUPPLIES	07700400-43333-	AG1775C	10260302
Vendor Total: $6,390.96					
CHICAGO PARTS & SOUND LLC					
		VEHICLE MAINT. BALANCE SHEET			
SCRAP BATTERY REFUNDS	-214.00	INVENTORY	29-14220-	40C0014797	29260031
		VEHICLE MAINT. BALANCE SHEET			
SCRAP BATTERY REFUNDS	-36.00	INVENTORY	29-14220-	40C0014965	29260031
		VEHICLE MAINT. BALANCE SHEET			
BATTERY	170.92	INVENTORY	29-14220-	40V0066968	29260031
		VEHICLE MAINT. BALANCE SHEET			
BATTERIES	658.90	INVENTORY	29-14220-	40V0068041	29260031
Vendor Total: $579.82					

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CHRISTOPHER B BURKE ENG LTD					
BRITTANY HILLS SUBDIVISION IMPROVEI	787.50	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2502	204984	40260207
ALGONQUIIN MCHENRY SHARED YARD S	2,411.50	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2631	204991	40260211
HUNTINGTON DRIVE AND HIGH HILL	2,518.10	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2611	204990	40260210
CLARENDALE MULTI USE PATH	6,083.50	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2651	204987	40260208
HUNTINGTON DRIVE AND HIGH HILL	8,927.50	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2611	204989	40260209
IN HOUSE ENGINEERING	4,687.50	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-	204971	40260206
IN HOUSE ENGINEERING	4,687.50	**W & S IMPR. - EXPENSE W&S BUSI** ENGINEERING/DESIGN SERVICES	12900400-42232-	204971	40260206
DOWNTOWN STREETSCAPE MAIN/RT 62	14,110.26	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2401	204983	40260222
BRITTANY HILLS SUBDIVISION IMPROVEI	16,031.75	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2503	204969	40260220
NEUBERT WATER MAIN REPLACEMENT	17,612.50	**W & S IMPR. - EXPENSE W&S BUSI** ENGINEERING/DESIGN SERVICES	12900400-42232-W2531	204986	40260224
WILLOUGHBY FARMS SECTION 2	19,293.25	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2553	204970	40260221
WILLOUGHBY FARMS SECTION 3	59,571.75	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2561	204985	40260223
Vendor Total:	**$156,722.61**				
CLARK BAIRD SMITH LLP					
LEGAL ASSISTANCE - SEPTEMBER 2025	4,776.25	**POLICE - EXPENSE PUB SAFETY** LEGAL SERVICES	01200200-42230-	2693	10260311

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: $4,776.25					
COMCAST CABLE COMMUNICATION					
		BLDG MAINT- REVENUE & EXPENSES			
10/01/2025 - 10/31/2025 STATEMENT	144.83	TELEPHONE	28900000-42210-	252800723	10260297
		CDD - EXPENSE GEN GOV			
10/01/2025 - 10/31/2025 STATEMENT	574.43	TELEPHONE	01300100-42210-	252800723	10260297
		GENERAL SERVICES PW - EXPENSE			
10/01/2025 - 10/31/2025 STATEMENT	623.34	TELEPHONE	01500300-42210-	252800723	10260297
		GS ADMIN - EXPENSE GEN GOV			
10/01/2025 - 10/31/2025 STATEMENT	680.40	TELEPHONE	01100100-42210-	252800723	10260297
		POLICE - EXPENSE PUB SAFETY			
10/01/2025 - 10/31/2025 STATEMENT	1,316.73	TELEPHONE	01200200-42210-	252800723	10260297
		PWA - EXPENSE PUB WORKS			
10/01/2025 - 10/31/2025 STATEMENT	190.42	TELEPHONE	01400300-42210-	252800723	10260297
		SEWER OPER - EXPENSE W&S BUSI			
10/01/2025 - 10/31/2025 STATEMENT	763.38	TELEPHONE	07800400-42210-	252800723	10260297
		VEHCL MAINT-REVENUE & EXPENSES			
10/01/2025 - 10/31/2025 STATEMENT	160.11	TELEPHONE	29900000-42210-	252800723	10260297
		WATER OPER - EXPENSE W&S BUSI			
10/01/2025 - 10/31/2025 STATEMENT	326.70	TELEPHONE	07700400-42210-	252800723	10260297
		PWA - EXPENSE PUB WORKS			
10/7/25 - 11/6/25 PUBLIC WORKS	21.36	EQUIPMENT RENTAL	01400300-42270-	8771 10 012 0277023	10260009
Vendor Total: $4,801.70					
COMMONWEALTH EDISON					
		GENERAL SERVICES PW - EXPENSE			
9/2/25 - 10/2/25 RATE 23 STREET LIGHTIN	20,939.69	ELECTRIC	01500300-42212-	6618844000	50260004
Vendor Total: $20,939.69					
CONSTELLATION TELECOM LLC					
		BLDG MAINT- REVENUE & EXPENSES			
10/01/2025 STATEMENT	21.84	TELEPHONE	28900000-42210-	6238	10260294

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		CDD - EXPENSE GEN GOV			
10/01/2025 STATEMENT	108.42	TELEPHONE	01300100-42210-	6238	10260294
		GENERAL SERVICES PW - EXPENSE			
10/01/2025 STATEMENT	43.12	TELEPHONE	01500300-42210-	6238	10260294
		GS ADMIN - EXPENSE GEN GOV			
10/01/2025 STATEMENT	197.23	TELEPHONE	01100100-42210-	6238	10260294
		POLICE - EXPENSE PUB SAFETY			
10/01/2025 STATEMENT	232.47	TELEPHONE	01200200-42210-	6238	10260294
		PWA - EXPENSE PUB WORKS			
10/01/2025 STATEMENT	21.84	TELEPHONE	01400300-42210-	6238	10260294
		SEWER OPER - EXPENSE W&S BUSI			
10/01/2025 STATEMENT	21.84	TELEPHONE	07800400-42210-	6238	10260294
		SWIMMING POOL -EXPENSE GEN GOV			
10/01/2025 STATEMENT	14.09	TELEPHONE	05900100-42210-	6238	10260294
		VEHCL MAINT-REVENUE & EXPENSES			
10/01/2025 STATEMENT	21.84	TELEPHONE	29900000-42210-	6238	10260294
		WATER OPER - EXPENSE W&S BUSI			
10/01/2025 STATEMENT	21.84	TELEPHONE	07700400-42210-	6238	10260294
Vendor Total: $704.53					
CORE & MAIN LP					
		WATER OPER - EXPENSE W&S BUSI			
HYDRANT CAP GREASE	380.16	MAINT - DISTRIBUTION SYSTEM	07700400-44415-	X810872	70260194
Vendor Total: $380.16					
DATA CENTER WAREHOUSE LLC					
		GS ADMIN - EXPENSE GEN GOV			
ADOBE AI ASSISTANT UHLMANN LICENS	54.00	IT EQUIPMENT & SUPPLIES	01100100-43333-	INV-006481	10260289
Vendor Total: $54.00					
DELL MARKETING LP					
		GS ADMIN - EXPENSE GEN GOV			
HR AND WTP MONITORS FY26	1,134.93	IT EQUIPMENT & SUPPLIES	01100100-43333-	10836002664	10260304

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		WATER OPER - EXPENSE W&S BUSI			
HR AND WTP MONITORS FY26	1,737.72	IT EQUIPMENT & SUPPLIES	07700400-43333-	10836002664	10260304
	Vendor Total: $2,872.65				
DOORS DONE RIGHT INC					
		BUILDING MAINT. BALANCE SHEET			
GMC EMPLOYEE DOOR REPAIR	355.00	OUTSOURCED INVENTORY	28-14240-	15255	28260095
		BUILDING MAINT. BALANCE SHEET			
KELLEHER PARK DOOR REPAIR	7,960.00	OUTSOURCED INVENTORY	28-14240-	15252	28260097
	Vendor Total: $8,315.00				
DOWNTOWN ALGONQUIN ASSOCIATION					
		CDD - EXPENSE GEN GOV			
ANNUAL MEMBERSHIP NATURALLY MCH	1,800.00	ECONOMIC DEVELOPMENT	01300100-47710-	ANNUAL MEMBERSHIP	30260026
		CDD - EXPENSE GEN GOV			
MARKETING SERVICES BY CHANDA MAR	2,064.17	ECONOMIC DEVELOPMENT	01300100-47710-	CHANDA MARKETING	30260027
	Vendor Total: $3,864.17				
EAST JORDAN IRON WORKS INC					
		WATER OPER - EXPENSE W&S BUSI			
STORM GRATE	528.30	MATERIALS	07700400-43309-	110250071240	70260196
	Vendor Total: $528.30				
ENCAP INC					
		NAT & DRAINAGE - EXPENSE PW			
WYNNFIELD DETENTION NATURALIZATIC	2,000.00	MAINT - INFRASTRUCTURE IMPR	26900300-44470-	11447	40260212
	Vendor Total: $2,000.00				
ENTERPRISE FM TRUST					
		BLDG MAINT- REVENUE & EXPENSES			
PRINCIPAL	1,449.15	LEASES - NON CAPITAL	28900000-42272-	FBN5462205	
		CDD - EXPENSE GEN GOV			
PRINCIPAL	1,868.48	LEASES - NON CAPITAL	01300100-42272-	FBN5462205	
		GENERAL SERVICES PW - EXPENSE			
PRINCIPAL	532.82	LEASES - NON CAPITAL	01500300-42272-	FBN5462205	
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PRINCIPAL	934.24	LEASES - NON CAPITAL	01100100-42272-	FBN5462205	
		POLICE - EXPENSE PUB SAFETY			
PRINCIPAL	936.25	LEASES - NON CAPITAL	01200200-42272-	FBN5462205	
		PWA - EXPENSE PUB WORKS			
PRINCIPAL	707.96	LEASES - NON CAPITAL	01400300-42272-	FBN5462205	
		SEWER OPER - EXPENSE W&S BUSI			
PRINCIPAL	1,185.81	LEASES - NON CAPITAL	07800400-42272-	FBN5462205	
		VEHCL MAINT-REVENUE & EXPENSES			
PRINCIPAL	266.41	LEASES - NON CAPITAL	29900000-42272-	FBN5462205	
		WATER OPER - EXPENSE W&S BUSI			
PRINCIPAL	1,977.59	LEASES - NON CAPITAL	07700400-42272-	FBN5462205	
		BLDG MAINT- REVENUE & EXPENSES			
INTEREST	573.50	INTEREST EXPENSE	28900000-47790-	FBN5462205	
		CDD - INTEREST EXPENSE			
INTEREST	438.54	INTEREST EXPENSE	01300600-47790-	FBN5462205	
		GENERAL SERVICES PW - INTEREST			
INTEREST	129.13	INTEREST EXPENSE	01500600-47790-	FBN5462205	
		INTEREST EXPENSE - GEN GOV			
INTEREST	219.27	INTEREST EXPENSE	01100600-47790-	FBN5462205	
		POLICE - INTEREST EXPENSE			
INTEREST	219.67	INTEREST EXPENSE	01200600-47790-	FBN5462205	
		PUBLIC WORKS ADMIN - INT EXP			
INTEREST	248.15	INTEREST EXPENSE	01400600-47790-	FBN5462205	
		SEWER OPER - INTEREST EXPENSE			
INTEREST	420.93	INTEREST EXPENSE	07800600-47790-	FBN5462205	
		VEHCL MAINT-REVENUE & EXPENSES			
INTEREST	64.56	INTEREST EXPENSE	29900000-47790-	FBN5462205	
		WATER OPER - INTEREST EXPENSE			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
INTEREST	403.66	INTEREST EXPENSE	07700600-47790-	FBN5462205	
Vendor Total: $12,576.12					
EOSULLIVAN CONSULTING LLC					
		GS ADMIN - EXPENSE GEN GOV			
CONSULTING SERVICES - SEPTEMBER 2	4,000.00	PROFESSIONAL SERVICES	01100100-42234-	09-2025	10260096
Vendor Total: $4,000.00					
FASTENAL COMPANY					
		WATER OPER - EXPENSE W&S BUSI			
TOOLS FOR UTILITIES	111.06	SMALL TOOLS & SUPPLIES	07700400-43320-	ILWOD215095	70260143
		WATER OPER - EXPENSE W&S BUSI			
TOOLS FOR UTILITIES	1,472.38	SMALL TOOLS & SUPPLIES	07700400-43320-	ILWOD215014	70260143
		WATER OPER - EXPENSE W&S BUSI			
TOOLS FOR UTILITIES	5,918.64	SMALL TOOLS & SUPPLIES	07700400-43320-	ILWOD214937	70260143
Vendor Total: $7,502.08					
FASTSIGNS					
		PARK IMPR - EXPENSE PUB WORKS			
TOWNE PARK RECONSTRUCTION	5,806.00	CAPITAL IMPROVEMENTS	06900300-45593-P2202	2088-19050	40260202
Vendor Total: $5,806.00					
FEATHERSTONE INC					
		STREET IMPROV- EXPENSE PUBWRKS			
ALGONQUIN MCHENRY SHARED YARD S	7,700.00	ENGINEERING/DESIGN SERVICES	04900300-42232-	25-199-01	40260232
		W & S IMPR. - EXPENSE W&S BUSI			
ALGONQUIN MCHENRY SHARED YARD S	7,700.00	ENGINEERING/DESIGN SERVICES	12900400-42232-	25-199-01	40260232
Vendor Total: $15,400.00					
FISHER AUTO PARTS INC					
		VEHICLE MAINT. BALANCE SHEET			
RETURNED RADIATOR CAP	-9.26	INVENTORY	29-14220-	325-732555	29260024
		VEHICLE MAINT. BALANCE SHEET			
RETURNED EXHAUST SYSTEM REPAIR T	-4.94	INVENTORY	29-14220-	325-732906	29260024
		VEHICLE MAINT. BALANCE SHEET			
AIR FILTER	22.71	INVENTORY	29-14220-	325-733231	29260024

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
AIR FILTER	22.71	INVENTORY	29-14220-	325-733252	29260024
		VEHICLE MAINT. BALANCE SHEET			
WASHER SOLVENT	178.61	INVENTORY	29-14220-	325-732111	29260024
		VEHICLE MAINT. BALANCE SHEET			
WINTER WIPER BLADES	888.54	INVENTORY	29-14220-	325-733203	29260024
Vendor Total:	**$1,098.37**				
FLOODS ROYAL FLUSH INC					
		RECREATION - EXPENSE GEN GOV			
BATHROOMS FOR TRICK OR TREATING 1	550.00	RECREATION PROGRAMS	01101100-47701-	I47068	10260063
		CDD - EXPENSE GEN GOV			
ART ON THE FOX BATHROOMS	2,215.00	PROFESSIONAL SERVICES	01300100-42234-	I47607	10260315
Vendor Total:	**$2,765.00**				
FOSTER COACH SALES INC					
		VEHICLE MAINT. BALANCE SHEET			
COOL-TECH FAN CONTROLLER	689.77	INVENTORY	29-14220-	29668	29260081
Vendor Total:	**$689.77**				
GESKE AND SONS INC					
		WATER OPER - EXPENSE W&S BUSI			
ASPHALT	193.88	MATERIALS	07700400-43309-	63619	70260202
Vendor Total:	**$193.88**				
GORDON FLESCH CO INC					
		CDD - EXPENSE GEN GOV			
HVH/CDD/PW LEASE 10/10/25 - 11/09/25	311.91	LEASES - NON CAPITAL	01300100-42272-	I01056455	10260307
		GS ADMIN - EXPENSE GEN GOV			
HVH/CDD/PW LEASE 10/10/25 - 11/09/25	247.20	LEASES - NON CAPITAL	01100100-42272-	I01056455	10260307
		PWA - EXPENSE PUB WORKS			
HVH/CDD/PW LEASE 10/10/25 - 11/09/25	311.92	LEASES - NON CAPITAL	01400300-42272-	I01056455	10260307
		GS ADMIN - EXPENSE GEN GOV			
HVH LEASE 8/11/25 - 9/10/25	4.28	MAINT - OFFICE EQUIPMENT	01100100-44426-	IN15308756	10260308
		BLDG MAINT- REVENUE & EXPENSES			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
PW LEASE 08/08/25 - 09/07/25	5.93	MAINT - OFFICE EQUIPMENT	28900000-44426-	IN15304997	10260308
		GENERAL SERVICES PW - EXPENSE			
PW LEASE 08/08/25 - 09/07/25	11.80	MAINT - OFFICE EQUIPMENT	01500300-44426-	IN15304997	10260308
		PWA - EXPENSE PUB WORKS			
PW LEASE 08/08/25 - 09/07/25	5.93	MAINT - OFFICE EQUIPMENT	01400300-44426-	IN15304997	10260308
		SEWER OPER - EXPENSE W&S BUSI			
PW LEASE 08/08/25 - 09/07/25	5.93	MAINT - OFFICE EQUIPMENT	07800400-44426-	IN15304997	10260308
		VEHCL MAINT-REVENUE & EXPENSES			
PW LEASE 08/08/25 - 09/07/25	5.93	MAINT - OFFICE EQUIPMENT	29900000-44426-	IN15304997	10260308
		WATER OPER - EXPENSE W&S BUSI			
PW LEASE 08/08/25 - 09/07/25	5.93	MAINT - OFFICE EQUIPMENT	07700400-44426-	IN15304997	10260308
		GS ADMIN - EXPENSE GEN GOV			
GSA LEASE 8/1/25 - 8/29/25	230.20	MAINT - OFFICE EQUIPMENT	01100100-44426-	IN15294531	10260308
		BLDG MAINT- REVENUE & EXPENSES			
CDD/PW LEASE 8/8/25 - 9/9/25	30.95	MAINT - OFFICE EQUIPMENT	28900000-44426-	IN15308757	10260308
		CDD - EXPENSE GEN GOV			
CDD/PW LEASE 8/8/25 - 9/9/25	135.18	MAINT - OFFICE EQUIPMENT	01300100-44426-	IN15308757	10260308
		GENERAL SERVICES PW - EXPENSE			
CDD/PW LEASE 8/8/25 - 9/9/25	61.70	MAINT - OFFICE EQUIPMENT	01500300-44426-	IN15308757	10260308
		PWA - EXPENSE PUB WORKS			
CDD/PW LEASE 8/8/25 - 9/9/25	30.95	MAINT - OFFICE EQUIPMENT	01400300-44426-	IN15308757	10260308
		SEWER OPER - EXPENSE W&S BUSI			
CDD/PW LEASE 8/8/25 - 9/9/25	30.95	MAINT - OFFICE EQUIPMENT	07800400-44426-	IN15308757	10260308
		VEHCL MAINT-REVENUE & EXPENSES			
CDD/PW LEASE 8/8/25 - 9/9/25	30.95	MAINT - OFFICE EQUIPMENT	29900000-44426-	IN15308757	10260308
		WATER OPER - EXPENSE W&S BUSI			
CDD/PW LEASE 8/8/25 - 9/9/25	30.95	MAINT - OFFICE EQUIPMENT	07700400-44426-	IN15308757	10260308
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GSA LEASE 8/29/25 - 9/30/25	405.12	MAINT - OFFICE EQUIPMENT	01100100-44426-	IN15336148	10260308
	Vendor Total: $1,903.71				
GRAINGER					
		GENERAL SERVICES PW - EXPENSE			
BATTERIES	52.67	SMALL TOOLS & SUPPLIES	01500300-43320-	9670859207	28260098
		SEWER OPER - EXPENSE W&S BUSI			
BATTERIES	26.34	SMALL TOOLS & SUPPLIES	07800400-43320-	9670859207	28260098
		WATER OPER - EXPENSE W&S BUSI			
BATTERIES	26.33	SMALL TOOLS & SUPPLIES	07700400-43320-	9670859207	28260098
		VEHICLE MAINT. BALANCE SHEET			
FIRE EXTINGUISHERS	305.12	INVENTORY	29-14220-	9654706713	29260091
		BUILDING MAINT. BALANCE SHEET			
PLEATED AIR FILTERS	69.36	INVENTORY	28-14220-	9668581912	28260017
		BUILDING MAINT. BALANCE SHEET			
PLEATED AIR FILTERS	168.24	INVENTORY	28-14220-	9669505183	28260017
	Vendor Total: $648.06				
GROOT INDUSTRIES INC					
		GEN FUND BALANCE SHEET			
GARBAGE STICKER SALES - SEPTEMBEF	1,169.15	AP - GARBAGE STICKERS	01-20104-	15210461T092	10260034
	Vendor Total: $1,169.15				
H & H ELECTRIC CO					
		GENERAL SERVICES PW - EXPENSE			
TRAFFIC SIGNAL MAINTENANCE	626.38	MAINT - TRAFFIC SIGNALS	01500300-44430-	47254	50260149
		GENERAL SERVICES PW - EXPENSE			
STREET LIGHT MAINTENANCE	17,228.57	MAINT - STREET LIGHTS	01500300-44429-	47263	50260148
	Vendor Total: $17,854.95				
HACH COMPANY					
		SEWER OPER - EXPENSE W&S BUSI			
DESCRIPTION WO-01715490 SOLITAX 202	932.00	MAINT - TREATMENT FACILITY	07800400-44412-	14683809	70260161
		SEWER OPER - EXPENSE W&S BUSI			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
DESCRIPTION WO-01715492 SOLITAX 201	932.00	MAINT - TREATMENT FACILITY	07800400-44412-	14685920	70260162
		SEWER OPER - EXPENSE W&S BUSI			
WO-01715493 SOLITAX 2019280	932.00	MAINT - TREATMENT FACILITY	07800400-44412-	14685921	70260163
		SEWER OPER - EXPENSE W&S BUSI			
DESCRIPTION WO-01715487 NITRATAX 1	1,489.00	MAINT - TREATMENT FACILITY	07800400-44412-	14688554	70260158
		SEWER OPER - EXPENSE W&S BUSI			
DESCRIPTION WO-01715488 NITRATAX 2(	1,489.00	MAINT - TREATMENT FACILITY	07800400-44412-	14688556	70260159
		SEWER OPER - EXPENSE W&S BUSI			
DESCRIPTION WO-01715489 NITRATAX 2(	1,489.00	MAINT - TREATMENT FACILITY	07800400-44412-	14688568	70260160
Vendor Total: $7,263.00					
HAMPTON LENZINI AND RENWICK INC					
		STREET IMPROV- EXPENSE PUBWRKS			
COUNTY LINE ROAD IMPROVEMENTS	11,897.50	ENGINEERING/DESIGN SERVICES	04900300-42232-S1751	000020252530	40260225
Vendor Total: $11,897.50					
HD SUPPLY INC					
		WATER OPER - EXPENSE W&S BUSI			
STORM HIP BOOTS	195.95	UNIFORMS & SAFETY ITEMS	07700400-47760-	INV00828163	70260195
Vendor Total: $195.95					
HIGH STAR TRAFFIC					
		GENERAL SERVICES PW - EXPENSE			
SIGN MATERIALS	1,482.85	SIGN PROGRAM	01500300-43366-	16355	50260150
		GENERAL SERVICES PW - EXPENSE			
SIGN POLES	1,661.25	SIGN PROGRAM	01500300-43366-	16354	50260151
Vendor Total: $3,144.10					
HITCHCOCK DESIGN GROUP					
		PARK IMPR - EXPENSE PUB WORKS			
PRESIDENTIAL PARK RECONSTRUCTION	607.50	ENGINEERING/DESIGN SERVICES	06900300-42232-P2313	36103	40260201
Vendor Total: $607.50					
HOME DEPOT					
		CDD - EXPENSE GEN GOV			
FLASHLIGHTS	15.97	SMALL TOOLS & SUPPLIES	01300100-43320-	8010121	10260261

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		SEWER OPER - EXPENSE W&S BUSI			
RUBBER HOSE	49.98	SMALL TOOLS & SUPPLIES	07800400-43320-	0629401	70260007
		GENERAL SERVICES PW - EXPENSE			
HAND PLANNER KIT & GRINDER TOOL	424.26	SMALL TOOLS & SUPPLIES	01500300-43320-	302931	28260090
		VEHICLE MAINT. BALANCE SHEET			
RATCHET KIT/D-RING/STRAP	93.82	INVENTORY	29-14220-	4016149	29260078
		VEHICLE MAINT. BALANCE SHEET			
METAL SHEET	8.82	INVENTORY	29-14220-	4073061	29260078
		VEHICLE MAINT. BALANCE SHEET			
BRUSH SET/BLACK PAINT	21.46	INVENTORY	29-14220-	4073093	29260078
		VEHICLE MAINT. BALANCE SHEET			
DECK STAIN/HEX SCREWS	218.91	INVENTORY	29-14220-	9010970	29260078
		VEHICLE MAINT. BALANCE SHEET			
HEX SCREWS/DECK STAIN/ROLLER COV	280.26	INVENTORY	29-14220-	0024001	29260078
		WATER OPER - EXPENSE W&S BUSI			
ADJUSTABLE WRENCH	17.97	SMALL TOOLS & SUPPLIES	07700400-43320-	0522423	70260002
		WATER OPER - EXPENSE W&S BUSI			
PIPE FITTINGS	22.76	SMALL TOOLS & SUPPLIES	07700400-43320-	2024145	70260002
		WATER OPER - EXPENSE W&S BUSI			
METAL BLADE	57.18	SMALL TOOLS & SUPPLIES	07700400-43320-	2010682	70260002
		WATER OPER - EXPENSE W&S BUSI			
LASER MEASURING TAPE	89.97	SMALL TOOLS & SUPPLIES	07700400-43320-	8010114	70260002
		WATER OPER - EXPENSE W&S BUSI			
PAINT SPRAY GUN	89.97	SMALL TOOLS & SUPPLIES	07700400-43320-	4023506	70260002
		WATER OPER - EXPENSE W&S BUSI			
BRASS NIPPLE AND REDUCER	10.02	SMALL TOOLS & SUPPLIES	07700400-43320-	5016118	70260002
		WATER OPER - EXPENSE W&S BUSI			
DECK STAIN/PAINT BRUSH/TARPS	113.27	SMALL TOOLS & SUPPLIES	07700400-43320-	6011242	70260002

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		BUILDING MAINT. BALANCE SHEET			
ELBOWS/GREAT STUFF GAPS & CRACKS	29.67	INVENTORY	28-14220-	2522117	28260015
		BUILDING MAINT. BALANCE SHEET			
WATER JUG EXCHANGE	33.92	INVENTORY	28-14220-	9621235	28260015
		BUILDING MAINT. BALANCE SHEET			
HEX BOLTS/LOCK NUTS	39.49	INVENTORY	28-14220-	7521430	28260015
		BUILDING MAINT. BALANCE SHEET			
BROOM/PLUNGER/PAINT ROLLERS	43.26	INVENTORY	28-14220-	6522976	28260015
		BUILDING MAINT. BALANCE SHEET			
BLADES	69.44	INVENTORY	28-14220-	5513344	28260015
		BUILDING MAINT. BALANCE SHEET			
ELBOWS/COPPER FITTINGS	31.20	INVENTORY	28-14220-	0015609	28260015
		BUILDING MAINT. BALANCE SHEET			
WIRE STRIPPERS/TAPE MEASURE	48.94	INVENTORY	28-14220-	0015610	28260015
		BUILDING MAINT. BALANCE SHEET			
SOFTENER SALT	1,191.60	INVENTORY	28-14220-	5901003	28260015
Vendor Total: $3,002.14					
IDEXX DISTRIBUTION INC					
		SEWER OPER - EXPENSE W&S BUSI			
LAB SUPPLIES	1,345.93	LAB SUPPLIES	07800400-43345-	3185278891	70260201
Vendor Total: $1,345.93					
IL STATE POLICE BUREAU OF IDENTIFICATION					
		GEN FUND REVENUE - GEN GOV			
FINGERPRINTING - AUGUST 2025	15.00	LICENSES	01000100-32085-	20250805283	20260054
Vendor Total: $15.00					
ILLINOIS SECRETARY OF STATE					
		VEHICLE MAINT. BALANCE SHEET			
UNIT 211 COVERT PLATE RENEWAL	302.00	OUTSOURCED INVENTORY	29-14240-	2025 PLATE RENEWAL	29260094
Vendor Total: $302.00					
INNOVATIVE WINDOW CLEANING INC					
		BUILDING MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
WINDOW CLEANING 10/6/2025	1,580.00	OUTSOURCED INVENTORY	28-14240-	3772	28260008
Vendor Total:	**$1,580.00**				
INTERNATIONAL CYBERNETICS COMPANY LP					
		STREET IMPROV- EXPENSE PUBWRKS			
VILLAGE WIDE PAVEMENT ASSESSMENT	13,250.00	ENGINEERING/DESIGN SERVICES	04900300-42232-	250930-41	40260231
Vendor Total:	**$13,250.00**				
JPMORGAN CHASE BANK NA					
		PWA - EXPENSE PUB WORKS			
BADRAN/STARBUCKS/COFFEE CARD RE	50.00	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2025	
		GS ADMIN - EXPENSE GEN GOV			
BAJOR/TALENTSMART/UHLMANN ASSES	72.06	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
		CDD - EXPENSE GEN GOV			
BAJOR/HOBBY LOBBY/PAPER CRAFTS	5.67	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2025	
		CDD - EXPENSE GEN GOV			
BAJOR/MICHAELS/ECONOMIC DEVELOPI	10.98	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2025	
		GS ADMIN - EXPENSE GEN GOV			
BAJOR/OPEN AI/MONTHLY SUBSCRIPTIO	20.00	PROFESSIONAL SERVICES	01100100-42234-	09/30/2025	
		CDD - EXPENSE GEN GOV			
BAJOR/HOBBY LOBBY/PAPER CRAFTS	81.17	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2025	
		CDD - EXPENSE GEN GOV			
BAJOR/HOBBY LOBBY/CRAFTS	15.75	ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2025	
		GS ADMIN - EXPENSE GEN GOV			
BAJOR/ICMA/ANNUAL DUES	200.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/TOUCH BASE/INTERACTIVE DISF	98.80	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/TOUCH BASE/INTERACTIVE DISF	12.35	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/TOUCH BASE/INTERACTIVE DISF	12.35	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/GOOGLE ONE/MONTHLY FEE	15.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/GOOGLE ONE/MONTHLY FEE	2.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/GOOGLE ONE/MONTHLY FEE	2.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/NETWORK SOLUTIONS/MONTHL`	1.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL`	0.20	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL`	0.20	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/OPENAI/CHATGPT USERS	3.29	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/CHATGPT USERS	0.41	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/CHATGPT USERS	0.41	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/CONNECTING SOFTWARE/HOST	168.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/CONNECTING SOFTWARE/HOST	21.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/CONNECTING SOFTWARE/HOST	21.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/OPENAI/CHATGPT/MONTHLY FEE	160.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/CHATGPT/MONTHLY FEE	20.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		WATER OPER - EXPENSE W&S BUSI			
CROOK/OPENAI/CHATGPT/MONTHLY FEE	20.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/xAI/SUPER GROK PRO 9/22/25-10	240.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/xAI/SUPER GROK PRO 9/22/25-10	30.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/xAI/SUPER GROK PRO 9/22/25-10	30.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ZOOM/MONTHLY FEE	286.40	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY FEE	35.80	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ZOOM/MONTHLY FEE	35.80	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/MOBATEK/ANNUAL MAINTENANC	44.00	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/MOBATEK/ANNUAL MAINTENANC	5.50	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/MOBATEK/ANNUAL MAINTENANC	5.50	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/NETWORK SOLUTIONS/MONTHL`	1.59	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL`	0.20	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/NETWORK SOLUTIONS/MONTHL`	0.20	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/CANVA/TEAMS SUBSCRIPTION	57.52	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/CANVA/TEAMS SUBSCRIPTION	7.19	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/CANVA/TEAMS SUBSCRIPTION	7.19	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/ARTICULATE/360 LICENSES	4,197.60	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/ARTICULATE/360 LICENSES	524.70	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/ARTICULATE/360 LICENSES	524.70	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/KEYBOARD	63.99	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/KEYBOARD	8.00	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/KEYBOARD	8.00	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/BARCODE SCANNER	29.96	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BARCODE SCANNER	3.74	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/BARCODE SCANNER	3.74	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
CROOK/AMAZON/NANO MFA, READER, C	499.63	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/NANO MFA, READER, C	62.46	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
CROOK/AMAZON/NANO MFA, READER, C	62.46	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/LIGHT BAR	72.67	INVENTORY	29-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/COFFEE CUPS	217.72	INVENTORY	28-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AUTO GLASS NOW/FRONT WIN	434.39	OUTSOURCED INVENTORY	29-14240-	09/30/2025	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/BAILEYS/CHAINSAW SUPPLIES	71.41	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/SPRAY BOTTLES	17.09	INVENTORY	28-14220-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
GRIGGEL/AMAZON/DRY ERASE BOARD	25.49	SMALL TOOLS & SUPPLIES	07700400-43320-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/DK HARDWARE/CYLINDER TAIL	17.04	INVENTORY	28-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/DK HARDWARE/SALES TAX RE	-0.63	INVENTORY	28-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/AIR FRESHENER REF	573.24	INVENTORY	28-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/TIME MIST DISPENSE	24.23	INVENTORY	28-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/PUFFS	168.72	INVENTORY	28-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/DONOR RECOGNITIONS/LEAVE	22.34	INVENTORY	28-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/DEFENDER/BOAT DIAPHRAGM	57.01	INVENTORY	29-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/409 CLEANER	24.62	INVENTORY	28-14220-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/SIMPLE GREEN	162.62	INVENTORY	28-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/ENGINE DEGREASER	63.87	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/E-TRACK STRAPS	68.49	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/E-TRACK RAIL KIT	706.40	INVENTORY	29-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/WASP KILLER	691.44	INVENTORY	28-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/DEFENDER/BOAT DIAPHRAGM	112.17	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/LIGHT BAR	171.98	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/THROTTLE CONTROL	423.15	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/RADWELL/TEMP SENSOR	177.27	INVENTORY	29-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/ADHESIVE CAULK	99.50	INVENTORY	29-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/JMAC/PROXIMITY READER	420.39	INVENTORY	28-14220-	09/30/2025	
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/CASTER WHEELS	119.99	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/REFLECTORS	9.88	INVENTORY	29-14220-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/DOOR LATCH	1,982.12	INVENTORY	28-14220-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/DK HARDWARE/TAILPIECE	24.03	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/SPARK PLUGS	13.71	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/AMAZON/AIR FILTER COVER	19.95	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/HARTSMART/ADULTS PADS	103.04	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/HARTSMART/PEDIATRIC PADS	250.00	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AED STORE/CR PADS	363.25	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AED STORE/LIFELINE PADS	223.65	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/JOINT COMPOUND	23.60	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/AMAZON/EARMUFFS	399.00	**GENERAL SERVICES PW - EXPENSE** SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2025	
GRIGGEL/AMAZON/BATTERY STRAP	9.70	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/JMAC/PROXIMITY READER	3,839.99	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/COMPRESSED AIR/TRIP L TRAI	793.80	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/LAUNDRY SOAP	31.21	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/FINGERTIP BANDAGE	9.38	**GENERAL SERVICES PW - EXPENSE** UNIFORMS & SAFETY ITEMS	01500300-47760-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
GRIGGEL/ABT/REFRIGERATOR	1,642.00	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/QUALIFIED HARDWARE/FACEP	308.51	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/QUALIFIED HARDWARE/FACEP	-308.51	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/INSECT REPELLENT	73.62	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/WEDGE IT	27.90	**BLDG MAINT- REVENUE & EXPENSES** SMALL TOOLS & SUPPLIES	28900000-43320-	09/30/2025	
GRIGGEL/AMAZON/BULBS	42.99	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/WATER TRANSFER PI	145.00	**WATER OPER - EXPENSE W&S BUSI** SMALL TOOLS & SUPPLIES	07700400-43320-	09/30/2025	
GRIGGEL/HAWK FORD/ALTERNATOR	805.82	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/NATIONAL LOCK/FACEPLACE K	210.80	**BUILDING MAINT. BALANCE SHEET** INVENTORY	28-14220-	09/30/2025	
GRIGGEL/AMAZON/LIGHT BAR	29.99	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/AMAZON/STROBE LIGHTS	26.72	**VEHICLE MAINT. BALANCE SHEET** INVENTORY	29-14220-	09/30/2025	
GRIGGEL/TRAFFIC SAFETY/SIGN KIT	853.09	**GENERAL SERVICES PW - EXPENSE** SIGN PROGRAM	01500300-43366-	09/30/2025	
GRIGGEL/AUTEL/SOFTWARE UPDATE	125.00	**VEHCL MAINT-REVENUE & EXPENSES** TRAVEL/TRAINING/DUES	29900000-47740-	09/30/2025	
GRIGGEL/EBERL IRON WORKS/TAX REFU	-50.77	**GENERAL SERVICES PW - EXPENSE** SIGN PROGRAM	01500300-43366-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GENERAL SERVICES PW - EXPENSE			
GRIGGEL/AMAZON/VOLTAGE TESTER	55.94	SMALL TOOLS & SUPPLIES	01500300-43320-	09/30/2025	
		BUILDING MAINT. BALANCE SHEET			
GRIGGEL/AED CENTER/CHARGE PACK	345.00	INVENTORY	28-14220-	09/30/2025	
		VEHICLE MAINT. BALANCE SHEET			
GRIGGEL/AMAZON/LIGHT BAR	29.99	INVENTORY	29-14220-	09/30/2025	
		PWA - EXPENSE PUB WORKS			
KENNING/IML.ORG/MGMT ANALYST JOB	35.00	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2025	
		PWA - EXPENSE PUB WORKS			
KENNING/MGT/MGMT ANALYST JOB AD	250.00	TRAVEL/TRAINING/DUES	01400300-47740-	09/30/2025	
		GS ADMIN - EXPENSE GEN GOV			
KENNING/EVERYTHING FLORAL/BECKER	87.60	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
		GS ADMIN - EXPENSE GEN GOV			
KENNING/AMAZON/SERVICE AWARD FRA	279.20	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
		GENERAL SERVICES PW - EXPENSE			
KILCULLEN/HOLIDAY INN/HOTEL STAY	124.30	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2025	
		GENERAL SERVICES PW - EXPENSE			
KILCULLEN/HOLIDAY INN/COY HOTEL ST	124.30	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2025	
		GENERAL SERVICES PW - EXPENSE			
KILCULLEN/BUFFALO WILD WINGS/DINNE	41.77	TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/UNITED/BARAJAS IEDC FLIGHT	336.98	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/DAILY HERALD/SUBSCRIPTION	175.00	PUBLICATIONS	01300100-42242-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/MINUTEMAN PRESS/PLAN COPIE	407.30	PROFESSIONAL SERVICES	01300100-42234-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/BESTIER/MICROWAVE CART	143.30	OFFICE FURNITURE & EQUIPMEN	01300100-43332-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		CDD - EXPENSE GEN GOV			
KNAPP/HOME DEPOT/RESPIRATORS	187.14	SMALL TOOLS & SUPPLIES	01300100-43320-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/LOCK SMITH/OPEN LOCKS ON M/	1,263.90	PROFESSIONAL SERVICES	01300100-42234-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/IACE/EZELL TRAINING	75.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/UNITED/CHECKED BAGS	70.00	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2025	
		CDD - EXPENSE GEN GOV			
KNAPP/APA/BARAJAS CONF REGISTRATI	454.50	TRAVEL/TRAINING/DUES	01300100-47740-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
KOSMACH/HOME DEPOT/IMPACT DRILL,S	291.77	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
KOSMACH/HOME DEPOT/IMPACT DRILL,S	36.47	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
KOSMACH/HOME DEPOT/IMPACT DRILL,S	36.47	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
KOSMACH/HOME DEPOT/CLAMPS, ZIP TI	44.13	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
KOSMACH/HOME DEPOT/CLAMPS, ZIP TI	5.52	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
KOSMACH/HOME DEPOT/CLAMPS, ZIP TI	5.52	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
		GEN NONDEPT - EXPENSE GEN GOV			
KOSMACH/AMAZON/PRINTER CARTRIDG	177.40	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
		SEWER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/PRINTER CARTRIDG	22.18	IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
KOSMACH/AMAZON/PRINTER CARTRIDG	22.18	IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
KOSMACH/AMAZON/CHARGER, ADAPTEF	30.05	**GEN NONDEPT - EXPENSE GEN GOV** IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
KOSMACH/AMAZON/CHARGER, ADAPTEF	3.76	**SEWER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
KOSMACH/AMAZON/CHARGER, ADAPTEF	3.76	**WATER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERIES, TUBING	416.15	**GEN NONDEPT - EXPENSE GEN GOV** IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERIES, TUBING	52.02	**SEWER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERIES, TUBING	52.02	**WATER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERY, CABLES	231.27	**GEN NONDEPT - EXPENSE GEN GOV** IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERY, CABLES	28.91	**SEWER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07800400-43333-	09/30/2025	
KOSMACH/AMAZON/BATTERY, CABLES	28.91	**WATER OPER - EXPENSE W&S BUSI** IT EQUIPMENT & SUPPLIES	07700400-43333-	09/30/2025	
KUMBERA/OPENAI/MONTHLY FEE	20.00	**GS ADMIN - EXPENSE GEN GOV** PROFESSIONAL SERVICES	01100100-42234-	09/30/2025	
KUMBERA/META/EVENT MARKETING	400.00	**GS ADMIN - EXPENSE GEN GOV** VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2025	
KUMBERA/META/ART ON THE FOX MARK	299.47	**GS ADMIN - EXPENSE GEN GOV** VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2025	
KUMBERA/META/TELEHEALTH MARKETI	418.00	**GS ADMIN - EXPENSE GEN GOV** VILLAGE COMMUNICATIONS	01100100-42245-	09/30/2025	
LICHTENBERGER/AMAZON/WELCOME P/	49.34	**CDD - EXPENSE GEN GOV** ECONOMIC DEVELOPMENT	01300100-47710-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		GS ADMIN - EXPENSE GEN GOV			
LICHTENBERGER/IGFOA/BELTRAN P/R SI	100.00	TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/HAND SANITIZER	73.80	MATERIALS	01200200-43309-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/DISINFECTING WIPES	90.40	MATERIALS	01200200-43309-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/TRANSUNION/SOFTWARE	175.00	IT EQUIPMENT & SUPPLIES	01200200-43333-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/LABEL MAKER TAPE	15.99	OFFICE SUPPLIES	01200200-43308-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/MARKHAM SHOES	70.71	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/ORTIZ RADIO HOLDEI	54.14	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/WALKER COONEY SH	141.42	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/PLATES, FLATWARE	60.23	OFFICE SUPPLIES	01200200-43308-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/AMAZON/2026 PLANNERS, MAI	129.98	OFFICE SUPPLIES	01200200-43308-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/NICKS AQUATIC/FISHTANK MAI	112.50	PROFESSIONAL SERVICES	01200200-42234-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/VISTAPRINT/CUSTOM MUGS &	288.38	OFFICE SUPPLIES	01200200-43308-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/DROPBOX/SUBSCRIPTION	119.88	OFFICE SUPPLIES	01200200-43308-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
MORGAN/BADGE & WALLET/BADGES	529.55	UNIFORMS & SAFETY ITEMS	01200200-47760-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHCL MAINT-REVENUE & EXPENSES			
REIF/TRANSCHICAGO TRUCK/TRAINING	1,275.00	TRAVEL/TRAINING/DUES	29900000-47740-	09/30/2025	
		WATER OPER - EXPENSE W&S BUSI			
SCHUTZ/AMER WATER COLLEGE/MEYER	24.95	TRAVEL/TRAINING/DUES	07700400-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
SIEGEL/IPRA/FIRST AID TRAINING	80.00	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
SIEGEL/WALMART/KITE FEST SUPPLIES	13.85	RECREATION PROGRAMS	01101100-47701-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
SIEGEL/FUN EXPRESS/RETURN BUBBLE	-106.20	RECREATION PROGRAMS	01101100-47701-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
STENGER/IACP/MASSEY ACT TRAINING	20.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
STENGER/NLLEA/WOGSLAND MEMBERS	50.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
STENGER/NLLEA/WOGSLAND CONFEREI	550.00	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
		POLICE - EXPENSE PUB SAFETY			
STENGER/AMER AIRLINES/WOGSLAND F	266.39	TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/CONSTANT CONTACT/EM	30.00	PRINTING & ADVERTISING	01101100-42243-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/IPRA/MENTAL HEALTH TI	80.00	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/RENAISSANCE/NRPA HO	1,091.25	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/HUNTLEY HILLS/AIRPOR	81.60	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
		RECREATION - EXPENSE GEN GOV			
VANENKEVORT/UBER/HOTEL TAXI	46.96	TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
VANENKEVORT/CONV CENTER/LUNCH	13.85	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
VANENKEVORT/UBER/NPRA EVENT TAXI	17.49	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
VANENKEVORT/HUNTLEY HILLS/AIRPOR	81.60	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
VANENKEVORT/RENAISSANCE/NRPA HO	202.52	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
VANENKEVORT/UBER/AIRPORT TAXI	22.92	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
VANENKEVORT/STRIDE EVENTS/SPRA S	111.00	**RECREATION - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01101100-47740-	09/30/2025	
D WALKER/CHAMBER/MEMBERSHIP BRE	45.00	**POLICE - EXPENSE PUB SAFETY** TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
T WALKER/ALG SUB SHOP/LUNCH MEETI	26.59	**GS ADMIN - EXPENSE GEN GOV** TRAVEL/TRAINING/DUES	01100100-47740-	09/30/2025	
WILKIN/AMAZON/CHEST SEALS	503.70	**POLICE - EXPENSE PUB SAFETY** SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2025	
WILKIN/AMAZON/TRAUMA BAGS, QUICK (	282.31	**POLICE - EXPENSE PUB SAFETY** SMALL TOOLS & SUPPLIES	01200200-43320-	09/30/2025	
WILKIN/AMAZON/RETURNED CLIPS	-102.29	**POLICE - EXPENSE PUB SAFETY** D.A.R.E. / COMMUNITY PROGRAM	01200200-43364-	09/30/2025	
WILKIN/MIDWEST SAFETY CONF/BURZYN	350.00	**POLICE - EXPENSE PUB SAFETY** TRAVEL/TRAINING/DUES	01200200-47740-	09/30/2025	
WILKIN/AMAZON/CLIPS	92.06	**POLICE - EXPENSE PUB SAFETY** D.A.R.E. / COMMUNITY PROGRAM	01200200-43364-	09/30/2025	
ZIMMERMAN/ISA/D ALANIS ISA RENEWAL	190.00	**GENERAL SERVICES PW - EXPENSE** TRAVEL/TRAINING/DUES	01500300-47740-	09/30/2025	

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Vendor Total: $39,226.22					
KENO & SONS CONSTRUCTION COMPANY					
		W & S IMPR. - EXPENSE W&S BUSI			
WTP 1&2 ROOF & AERATOR REPLACEME	145,539.00	WATER TREATMENT PLANT	12900400-45520-W2303	5672	40260230
Vendor Total: $145,539.00					
KONEMATIC INC					
		BUILDING MAINT. BALANCE SHEET			
PD VESTIBULE DOOR REPAIR	402.00	OUTSOURCED INVENTORY	28-14240-	958809	28260094
Vendor Total: $402.00					
LAI LTD					
		SEWER OPER - EXPENSE W&S BUSI			
FACILITY MAINTENANCE	2,294.35	MAINT - TREATMENT FACILITY	07800400-44412-	25-61958	70260204
Vendor Total: $2,294.35					
LAUTERBACH & AMEN LLP					
		GS ADMIN - EXPENSE GEN GOV			
PAYROLL SERVICES - AUGUST 2025	3,752.00	PROFESSIONAL SERVICES	01100100-42234-	108887	10260032
		SEWER OPER - EXPENSE W&S BUSI			
PAYROLL SERVICES - AUGUST 2025	804.00	PROFESSIONAL SERVICES	07800400-42234-	108887	10260032
		WATER OPER - EXPENSE W&S BUSI			
PAYROLL SERVICES - AUGUST 2025	804.00	PROFESSIONAL SERVICES	07700400-42234-	108887	10260032
Vendor Total: $5,360.00					
LAWSON PRODUCTS INC					
		VEHICLE MAINT. BALANCE SHEET			
PAINT	226.20	INVENTORY	29-14220-	9312875168	29260017
		VEHICLE MAINT. BALANCE SHEET			
DRILL BITS/CABLE TIES/SCREWS	664.30	INVENTORY	29-14220-	9312867589	29260017
Vendor Total: $890.50					
LINDA & FRANK MRAZ					
		RECREATION - EXPENSE GEN GOV			
NISRA/K MRAZ/SUMMER CLASSES	96.00	PROFESSIONAL SERVICES	01101100-42234-	NISRA SUMMER 2025	
Vendor Total: $96.00					
MANSFIELD OIL COMPANY					
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
FUEL	3,092.14	FUEL INVENTORY	29-14200-	27035223	29260022
		VEHICLE MAINT. BALANCE SHEET			
FUEL	3,208.23	FUEL INVENTORY	29-14200-	27035122	29260022
		VEHICLE MAINT. BALANCE SHEET			
FUEL	3,460.57	FUEL INVENTORY	29-14200-	27036200	29260022
Vendor Total:	**$9,760.94**				
MARSH USA INC					
		VEHCL MAINT-REVENUE & EXPENSES			
VEHICLE SAFETY LANE TESTING BOND	100.00	PROFESSIONAL SERVICES	29900000-42234-	376331529266	10260298
Vendor Total:	**$100.00**				
MCHENRY COUNTY RECORDER					
		CDD - EXPENSE GEN GOV			
2720 HARNISH ORDINANCE	62.00	PROFESSIONAL SERVICES	01300100-42234-	40393206	10260263
		CDD - EXPENSE GEN GOV			
RECORDING FEES - SEPTEMBER 2025	186.00	PROFESSIONAL SERVICES	01300100-42234-	9/1/2025 - 9/30/2025	10260018
Vendor Total:	**$248.00**				
MDSOLUTIONS INC					
		GENERAL SERVICES PW - EXPENSE			
SIGN MATERIAL	2,182.50	SIGN PROGRAM	01500300-43366-	0062069	50260154
Vendor Total:	**$2,182.50**				
MENARDS CARPENTERSVILLE					
		GENERAL SERVICES PW - EXPENSE			
TRASH CANS/BANQUET TABLES	913.76	SMALL TOOLS & SUPPLIES	01500300-43320-	45384	50260013
		STREET IMPROV- EXPENSE PUBWRKS			
DOWNTOWN STREETSCAPE WASHINGT(	6,176.89	CAPITAL IMPROVEMENTS	04900300-45593-S2023	45479	40260197
Vendor Total:	**$7,090.65**				
METRO WEST COUNCIL OF GOVERNMENT					
		GS ADMIN - EXPENSE GEN GOV			
SOSINE BUSINESS PARTNER DINNER	75.00	PRESIDENTS EXPENSES	01100100-47745-	6141	10260292
Vendor Total:	**$75.00**				
MIDWEST FENCE CORPORATION					
		GENERAL SERVICES PW - EXPENSE			

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
EDGEWOOD GUARDRAIL REPAIRS	4,500.00	MAINT - STREETS	01500300-44428-	96409	50260153
		GENERAL SERVICES PW - EXPENSE			
EDGEWOOD/HARPER GUARDRAIL REPAI	4,970.00	MAINT - STREETS	01500300-44428-	96408	50260152
	Vendor Total: $9,470.00				
MIDWEST GLASS TINTERS INC					
		GS ADMIN - EXPENSE GEN GOV			
WINDOW TINTING GSA EXEC OFFICE	250.00	OFFICE FURNITURE & EQUIPMEN	01100100-43332-	17633	10260295
	Vendor Total: $250.00				
MOORE LANDSCAPES LLC					
		GENERAL SERVICES PW - EXPENSE			
DOWNTOWN FLOWERS - OCTOBER 2025	17,916.50	PROFESSIONAL SERVICES	01500300-42234-	1010006	50260015
	Vendor Total: $17,916.50				
MOTOROLA SOLUTIONS INC					
		POLICE - EXPENSE PUB SAFETY			
RADIO CHARGER	372.12	MATERIALS	01200200-43309-	8281974533	20260051
		BLDG MAINT- REVENUE & EXPENSES			
STARCOM21 PW SEPTEMBER 2025	326.67	RADIO COMMUNICATIONS	28900000-42215-	9683620250804	10260286
		GENERAL SERVICES PW - EXPENSE			
STARCOM21 PW SEPTEMBER 2025	326.66	RADIO COMMUNICATIONS	01500300-42215-	9683620250804	10260286
		PWA - EXPENSE PUB WORKS			
STARCOM21 PW SEPTEMBER 2025	326.66	RADIO COMMUNICATIONS	01400300-42215-	9683620250804	10260286
		SEWER OPER - EXPENSE W&S BUSI			
STARCOM21 PW SEPTEMBER 2025	326.67	RADIO COMMUNICATIONS	07800400-42215-	9683620250804	10260286
		VEHCL MAINT-REVENUE & EXPENSES			
STARCOM21 PW SEPTEMBER 2025	326.67	RADIO COMMUNICATIONS	29900000-42215-	9683620250804	10260286
		WATER OPER - EXPENSE W&S BUSI			
STARCOM21 PW SEPTEMBER 2025	326.67	RADIO COMMUNICATIONS	07700400-42215-	9683620250804	10260286
		POLICE - EXPENSE PUB SAFETY			
RADIO AIRTIME CHARGES-SEPTEMBER	3,039.00	RADIO COMMUNICATIONS	01200200-42215-	9683520250804	20260006
		POLICE - EXPENSE PUB SAFETY			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
RADIO AIRTIME CHARGES-OCTOBER	3,039.00	RADIO COMMUNICATIONS	01200200-42215-	9763120250902	20260006
Vendor Total: $8,410.12					
MUNICIPAL COLLECTION SERVICES INC					
		WATER & SEWER BALANCE SHEET			
W/S COLLECTION FEES - SEPTEMBER 20	54.33	AP - COLLECTION SERVICES	07-20115-	030797	10260012
		GEN FUND BALANCE SHEET			
COLLECTION FEES - SEPTEMBER 2025	64.00	AP - COLLECTION SERVICES	01-20115-	030796	10260011
		GEN FUND BALANCE SHEET			
COLLECTION FEES - SEPTEMBER 2025	237.00	AP - COLLECTION SERVICES	01-20115-	030795	10260011
Vendor Total: $355.33					
NAPA AUTO PARTS					
		VEHICLE MAINT. BALANCE SHEET			
SPARK PLUG	3.89	INVENTORY	29-14220-	279335	29260003
		VEHICLE MAINT. BALANCE SHEET			
LED LAMPS/RUBBER GROMMET KIT	22.00	INVENTORY	29-14220-	278951	29260003
		VEHICLE MAINT. BALANCE SHEET			
SOLENOID	34.53	INVENTORY	29-14220-	279669	29260003
		VEHICLE MAINT. BALANCE SHEET			
SOLENOID	34.98	INVENTORY	29-14220-	279698	29260003
		VEHICLE MAINT. BALANCE SHEET			
EXHAUST WRAP	66.64	INVENTORY	29-14220-	279250	29260003
Vendor Total: $162.04					
NICOR GAS					
		SWIMMING POOL -EXPENSE GEN GOV			
9/4/25 - 10/3/25 POOL BATH HOUSE	54.71	NATURAL GAS	05900100-42211-	87-21-74-1000 7	10260003
		SWIMMING POOL -EXPENSE GEN GOV			
9/4/25 - 10/3/25 POOL HOUSE	149.56	NATURAL GAS	05900100-42211-	77-21-74-1000 8	10260017
		SEWER OPER - EXPENSE W&S BUSI			
9/5/25 - 10/6/25 LA FOX RIVER LS	152.64	NATURAL GAS	07800400-42211-	04-13-64-3623 7	70260025
		CDD - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
9/5/25 - 10/6/25 221 S MAIN	247.62	NATURAL GAS	01300100-42211-	19-82-63-3747 9	10260016
		SEWER OPER - EXPENSE W&S BUSI			
9/5/25 - 10/6/25 WWTF	152.10	NATURAL GAS	07800400-42211-	83-83-64-3667 1	70260011
		SEWER OPER - EXPENSE W&S BUSI			
9/5/25 - 10/6/25 DIGESTER BUILDING	576.39	NATURAL GAS	07800400-42211-	93-54-83-1000 7	70260011
		WATER OPER - EXPENSE W&S BUSI			
9/4/25 - 10/3/25 WTP #1	54.71	NATURAL GAS	07700400-42211-	44-94-77-1000 8	70260010
		WATER OPER - EXPENSE W&S BUSI			
9/5/25 - 10/6/25 WTP #2	86.42	NATURAL GAS	07700400-42211-	00-63-34-1000 6	70260010
		WATER OPER - EXPENSE W&S BUSI			
9/9/25 - 10/8/25 WTP #3	534.62	NATURAL GAS	07700400-42211-	04-29-91-4436 2	70260010
	Vendor Total: $2,008.77				
NORTHWEST POLICE ACADEMY					
		POLICE - EXPENSE PUB SAFETY			
MEMBERSHIP DUES 2025/2026	75.00	TRAVEL/TRAINING/DUES	01200200-47740-	1473	20260060
	Vendor Total: $75.00				
OFFICE DEPOT					
		POLICE - EXPENSE PUB SAFETY			
COPY PAPER	492.40	OFFICE SUPPLIES	01200200-43308-	442095872001	20260058
	Vendor Total: $492.40				
ONE TIME PAY					
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	90.00	RECREATION PROGRAMS	01000100-34410-	R06-2025-005939	
		GEN FUND REVENUE - PUB WORKS			
Refund-Rental Payment for Town	125.00	PARK USAGE FEES	01000300-34102-	R07-2025-007272	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	17.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008696	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	17.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008866	
		GEN FUND REVENUE - GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
Refund-Class Registration for	15.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008924	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	17.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008928	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	17.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008943	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	70.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008946	
Refund-Class Registration for	70.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008946	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	68.00	RECREATION PROGRAMS	01000100-34410-	R08-2025-008954	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	15.00	RECREATION PROGRAMS	01000100-34410-	R09-2025-009039	
		GEN FUND REVENUE - GEN GOV			
Refund-Class Registration for	60.00	RECREATION PROGRAMS	01000100-34410-	R09-2025-009111	
Vendor Total: $581.00					
PACE ANALYTICAL SERVICES LLC					
		SEWER OPER - EXPENSE W&S BUSI			
LAB TESTING - SEPTEMBER 2025	234.00	PROFESSIONAL SERVICES	07800400-42234-	257228370	70260023
		WATER OPER - EXPENSE W&S BUSI			
WATER SUPPLIES	495.00	PROFESSIONAL SERVICES	07700400-42234-	257228316	70260027
		WATER OPER - EXPENSE W&S BUSI			
WATER SUPPLIES	1,284.00	PROFESSIONAL SERVICES	07700400-42234-	257228369	70260027
Vendor Total: $2,013.00					
PATRIOT PAVEMENT MAINTENANCE					
		GENERAL SERVICES PW - EXPENSE			
CRACK SEALING	24,500.00	MAINT - STREETS	01500300-44428-	3070	50260016
Vendor Total: $24,500.00					
POWERDMS INC					
		GEN NONDEPT - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
POWERDMS - VILLAGE WIDE LESS PD	5,708.88	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-145546	10260174
		SEWER OPER - EXPENSE W&S BUSI			
POWERDMS - VILLAGE WIDE LESS PD	713.61	IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-145546	10260174
		WATER OPER - EXPENSE W&S BUSI			
POWERDMS - VILLAGE WIDE LESS PD	713.61	IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-145546	10260174
		GEN NONDEPT - EXPENSE GEN GOV			
POWERDMS - POLICE - FY26	5,903.71	IT EQUIP. & SUPPLIES - GEN GOV	01900100-43333-	INV-145548	10260173
		SEWER OPER - EXPENSE W&S BUSI			
POWERDMS - POLICE - FY26	737.96	IT EQUIPMENT & SUPPLIES	07800400-43333-	INV-145548	10260173
		WATER OPER - EXPENSE W&S BUSI			
POWERDMS - POLICE - FY26	737.96	IT EQUIPMENT & SUPPLIES	07700400-43333-	INV-145548	10260173
Vendor Total: $14,515.73					
PRO SAFETY INC					
		GENERAL SERVICES PW - EXPENSE			
PINK FLAGS	352.00	SMALL TOOLS & SUPPLIES	01500300-43320-	SI002841	28260096
Vendor Total: $352.00					
PROPERTY WERKS OF NORTHERN ILLINOIS INC					
		CEMETERY OPER -EXPENSE GEN GOV			
CEMETERY MAINTENANCE-OCTOBER 20	1,865.43	PROFESSIONAL SERVICES	02400100-42234-	7115	10260033
		CEMETERY OPER -EXPENSE GEN GOV			
BECKERT/9-9-25/GRAVE OPENING	900.00	GRAVE OPENING	02400100-42290-	7115	10260023
		CEMETERY OPER -EXPENSE GEN GOV			
LICHARD/9-19-25/GRAVE OPENING	900.00	GRAVE OPENING	02400100-42290-	7115	10260023
Vendor Total: $3,665.43					
RADAR MAN INC					
		VEHICLE MAINT. BALANCE SHEET			
RADAR CERTIFICATIONS	96.00	OUTSOURCED INVENTORY	29-14240-	6723	29260092
Vendor Total: $96.00					
RALPH HELM INC					
		VEHICLE MAINT. BALANCE SHEET			

Vendor Invoice Description	Amount	Account Description	Account		Invoice	Purchase Order
WASHERS/SCREWS/RUBBER BUFFERS	41.32	INVENTORY	29-14220-		11263	29260076
Vendor Total: $41.32						
RAY O'HERRON CO INC						
UNIFORM - HUNTER	36.83	**POLICE - EXPENSE PUB SAFETY** UNIFORMS & SAFETY ITEMS	01200200-47760-		2430135	20260055
UNIFORM - HUNTER	40.00	**POLICE - EXPENSE PUB SAFETY** UNIFORMS & SAFETY ITEMS	01200200-47760-		2434509	20260055
UNIFORM - ORTIZ	94.89	**POLICE - EXPENSE PUB SAFETY** UNIFORMS & SAFETY ITEMS	01200200-47760-		2431974	20260052
UNIFORM - GAJDA	159.99	**POLICE - EXPENSE PUB SAFETY** UNIFORMS & SAFETY ITEMS	01200200-47760-		2432338	20260052
UNIFORM - MCBRAYER	173.73	**POLICE - EXPENSE PUB SAFETY** UNIFORMS & SAFETY ITEMS	01200200-47760-		2432336	20260052
Vendor Total: $505.44						
RED WING SHOE STORE						
SAFETY BOOTS - COSTA	200.00	**GENERAL SERVICES PW - EXPENSE** UNIFORMS & SAFETY ITEMS	01500300-47760-		20251009010153	50260155
SAFETY BOOTS - CAHILL	200.00	**SEWER OPER - EXPENSE W&S BUSI** UNIFORMS & SAFETY ITEMS	07800400-47760-		20251002010153	70260197
SAFETY BOOTS - SLOMINSKI & SEDIVY	400.00	**GENERAL SERVICES PW - EXPENSE** UNIFORMS & SAFETY ITEMS	01500300-47760-		20251002010153	50260143
Vendor Total: $800.00						
RES GREAT LAKES LLC						
BOYER ROAD IMPROVEMENTS AGREEM	12,800.00	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S1761	BOYER RD AGREEMENT		40260227
Vendor Total: $12,800.00						
RUBINO ENGINEERING INC						
CANTERBURY TOWNHOMES SUBDIVISIO	1,072.00	**STREET IMPROV- EXPENSE PUBWRKS** ENGINEERING/DESIGN SERVICES	04900300-42232-S2592		11192	40260203
Vendor Total: $1,072.00						
RUSH TRUCK CENTER						

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		VEHICLE MAINT. BALANCE SHEET			
WATER PUMP KIT	350.00	INVENTORY	29-14220-	3043489198	29260032
	Vendor Total: $350.00				
SAFEBUILT LLC					
		CDD - EXPENSE GEN GOV			
PLAN REVEIWS - SEPTEMBER 2025	30.86	PROFESSIONAL SERVICES	01300100-42234-	2632253	30260012
	Vendor Total: $30.86				
SCHROEDER ASPHALT SERVICES INC					
		STREET IMPROV- EXPENSE PUBWRKS			
BRITTANY HILLS SUBDIVISION IMPROVEI	247,528.45	CAPITAL IMPROVEMENTS	04900300-45593-S2504	2025-382	40260228
	Vendor Total: $247,528.45				
SEBERT LANDSCAPING CO					
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 503 JAMES COURT	240.00	PROFESSIONAL SERVICES	01300100-42234-	S608396	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 1144 PIONEER ROAD	240.00	PROFESSIONAL SERVICES	01300100-42234-	S608397	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 400 DIAMONDBACK W.	240.00	PROFESSIONAL SERVICES	01300100-42234-	S608679	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 6 SUTCLIFF COURT	240.00	PROFESSIONAL SERVICES	01300100-42234-	S608681	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 21 MADISON STREET	300.00	PROFESSIONAL SERVICES	01300100-42234-	S608683	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 503 JAMES COURT	310.00	PROFESSIONAL SERVICES	01300100-42234-	S610641	30260010
		CDD - EXPENSE GEN GOV			
GRASS CUTTING - 21 MADISON STREET	330.00	PROFESSIONAL SERVICES	01300100-42234-	S610639	30260010
		GENERAL SERVICES PW - EXPENSE			
LANDSCAPE MAINTENANCE-OCTOBER 2	49,934.39	PROFESSIONAL SERVICES	01500300-42234-	300717	50260014
		SEWER OPER - EXPENSE W&S BUSI			
LANDSCAPE MAINTENANCE-OCTOBER 2	2,382.41	PROFESSIONAL SERVICES	07800400-42234-	300717	50260014

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		WATER OPER - EXPENSE W&S BUSI			
LANDSCAPE MAINTENANCE-OCTOBER 2	3,573.63	PROFESSIONAL SERVICES	07700400-42234-	300717	50260014
		BUILDING MAINT. BALANCE SHEET			
LANDSCAPE MAINTENANCE-OCTOBER 2	5,756.00	OUTSOURCED INVENTORY	28-14240-	300717	28260022
Vendor Total: $63,546.43					
SIKICH LLP					
		GS ADMIN - EXPENSE GEN GOV			
FYE 2025 AUDIT	9,499.00	AUDIT SERVICES	01100100-42231-	111249	10260150
		SEWER OPER - EXPENSE W&S BUSI			
FYE 2025 AUDIT	2,035.50	AUDIT SERVICES	07800400-42231-	111249	10260150
		WATER OPER - EXPENSE W&S BUSI			
FYE 2025 AUDIT	2,035.50	AUDIT SERVICES	07700400-42231-	111249	10260150
Vendor Total: $13,570.00					
SITEONE LANDSCAPE SUPPLY LLC					
		W & S IMPR. - EXPENSE W&S BUSI			
LANDSCAPE STONE FOR CARY STANDPI	2,435.54	MAINT - INFRASTRUCTURE IMPR	12900400-44470-W2631	159089690-001	40260200
Vendor Total: $2,435.54					
STANARD & ASSOCIATES INC					
		POLICE - EXPENSE PUB SAFETY			
PRE-EMPLOYMENT EXAM	495.00	BOARD OF POLICE COMMISSION	01200200-47720-	SA000062580	20260057
Vendor Total: $495.00					
STAPLES ADVANTAGE					
		CDD - EXPENSE GEN GOV			
STAPLER/POST-ITS/MARKERS/SHOULDE	215.09	OFFICE SUPPLIES	01300100-43308-	6043923384	30260009
		GS ADMIN - EXPENSE GEN GOV			
BUBBLE MAILERS/PAPER	42.63	OFFICE SUPPLIES	01100100-43308-	6043923387	10260019
		GS ADMIN - EXPENSE GEN GOV			
FOLDERS	43.26	OFFICE SUPPLIES	01100100-43308-	6043923383	10260019
		GS ADMIN - EXPENSE GEN GOV			
BANKER BOXES/CORRECTION TAPES	44.25	OFFICE SUPPLIES	01100100-43308-	6043923385	10260019
		GS ADMIN - EXPENSE GEN GOV			

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
CALCULATOR	60.92	OFFICE SUPPLIES	01100100-43308-	6043923386	10260019
		GS ADMIN - EXPENSE GEN GOV			
2026 PLANNERS/PENS	64.00	OFFICE SUPPLIES	01100100-43308-	6043923388	10260019
		GS ADMIN - EXPENSE GEN GOV			
CALCULATOR ROLLS/DIVIDED FOLDERS	68.35	OFFICE SUPPLIES	01100100-43308-	6043923389	10260019
Vendor Total: $538.50					
STREICHERS					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - ORTIZ	6.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	I1775397	20260059
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - GAJDA/MCBRAYER	1,334.00	UNIFORMS & SAFETY ITEMS	01200200-47760-	I1785313	20260059
Vendor Total: $1,340.00					
SUBURBAN ELEVATOR					
		BUILDING MAINT. BALANCE SHEET			
ELEVATOR SERVICE 10/1/25 - 9/30/26	2,738.88	OUTSOURCED INVENTORY	28-14240-	4607251355	28260030
Vendor Total: $2,738.88					
SYNAGRO					
		SEWER OPER - EXPENSE W&S BUSI			
SLUDGE HAULING - SEPTEMBER 2025	13,125.00	SLUDGE REMOVAL	07800400-42262-	61911	70260014
Vendor Total: $13,125.00					
TODAYS UNIFORMS					
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - MOORE	65.85	UNIFORMS & SAFETY ITEMS	01200200-47760-	284232	20260056
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - REVERA	149.90	UNIFORMS & SAFETY ITEMS	01200200-47760-	285465	20260056
		POLICE - EXPENSE PUB SAFETY			
UNIFORM - LANDREVILLE	167.80	UNIFORMS & SAFETY ITEMS	01200200-47760-	284596	20260056
Vendor Total: $383.55					
TROTTER & ASSOCIATES INC					
		W & S IMPR. - EXPENSE W&S BUSI			
BRAEWOOD LIFT STATION IMPROVEMEN	3,978.75	ENGINEERING/DESIGN SERVICES	12900400-42232-W2412	25-25396	40260204

Vendor Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
		W & S IMPR. - EXPENSE W&S BUSI			
HIGH HILL SANITARY RELOCATION	7,235.35	ENGINEERING/DESIGN SERVICES	12900400-42232-W2501	25-25419	40260205
		W & S IMPR. - EXPENSE W&S BUSI			
BIOSOLIDS HANDLING	11,284.00	ENGINEERING/DESIGN SERVICES	12900400-42232-W2213	25-25395	40260219
		W & S IMPR. - EXPENSE W&S BUSI			
WTP 1&2 ROOF & AERATOR REPLACEME	18,374.25	ENGINEERING/DESIGN SERVICES	12900400-42232-W2302	25-25462	40260216
		W & S IMPR. - EXPENSE W&S BUSI			
JANAKS & WECKS FEASIBILITY STUDY	11,944.25	ENGINEERING/DESIGN SERVICES	12900400-42232-W2511	25-25420	40260218
JANAKS & WECKS FEASIBILITY STUDY	11,944.25	ENGINEERING/DESIGN SERVICES	12900400-42232-W2601	25-25420	40260218
		W & S IMPR. - EXPENSE W&S BUSI			
ALGONQUIN SHORES LIFT STATION PRE	26,137.25	ENGINEERING/DESIGN SERVICES	12900400-42232-W2421	25-25397	40260217
Vendor Total:	**$90,898.10**				
TYLER TECHNOLOGIES INC					
		GEN NONDEPT - EXPENSE GEN GOV			
TSM SERVICES 9/6/25 - 9/5/26	477.00	CAPITAL PURCHASE	01900100-45590-	045-536566	10260301
		GEN NONDEPT - EXPENSE GEN GOV			
CIVIC PROJECT MANAGEMENT	700.00	CAPITAL PURCHASE	01900100-45590-	045-538128	10260301
		GEN NONDEPT - EXPENSE GEN GOV			
TSM SERVICES 9/6/25 - 9/5/26	5,948.00	CAPITAL PURCHASE	01900100-45590-	045-536564	10260301
		GEN NONDEPT - EXPENSE GEN GOV			
APPLICATION SERVICES 9/6/25 - 9/5/26	19,439.00	CAPITAL PURCHASE	01900100-45590-	045-536565	10260301
Vendor Total:	**$26,564.00**				
ULTRA STROBE COMMUNICATIONS INC					
		VEHICLE MAINT. BALANCE SHEET			
CONNECTOR/ANTENNA/CRIMP	38.84	INVENTORY	29-14220-	087190	29260090
		VEHICLE MAINT. BALANCE SHEET			
SEAT BELT RETRACTOR	183.26	INVENTORY	29-14220-	087236	29260090
		VEHICLE MAINT. BALANCE SHEET			
LINEAR STROBE	265.25	INVENTORY	29-14220-	087215	29260090

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
	Vendor Total: $487.35				
US BANK EQUIPMENT FINANCE					
		GS ADMIN - EXPENSE GEN GOV			
RICOH COPIER 10/21/2025	272.27	LEASES - NON CAPITAL	01100100-42272-	565417029	10260024
		INTEREST EXPENSE - GEN GOV			
RICOH COPIER 10/21/2025	1.80	INTEREST EXPENSE	01100600-47790-	565417029	10260024
	Vendor Total: $274.07				
USIC RECEIVABLES, LLC					
		SEWER OPER - EXPENSE W&S BUSI			
UTILITY LOCATING - SEPTEMBER 2025	11,080.38	PROFESSIONAL SERVICES	07800400-42234-	762675	70260015
		WATER OPER - EXPENSE W&S BUSI			
UTILITY LOCATING - SEPTEMBER 2025	11,080.39	PROFESSIONAL SERVICES	07700400-42234-	762675	70260015
	Vendor Total: $22,160.77				
V3 CONSTRUCTION GROUP LTD					
		NAT & DRAINAGE - EXPENSE PW			
TRAILS OF WOODS CREEK - WETLAND M	4,678.75	MAINT - WETLAND MITIGATION	26900300-44408-	000020925047	40260215
		NAT & DRAINAGE - EXPENSE PW			
TRAILS OF WOODS CREEK - WETLAND M	7,768.75	MAINT - WETLAND MITIGATION	26900300-44408-	000020825051	40260196
	Vendor Total: $12,447.50				
WAGNER INVESTIGATIVE POLYGRAPH SERVICE					
		POLICE - EXPENSE PUB SAFETY			
PRE-EMPLOYMENT EXAM	150.00	BOARD OF POLICE COMMISSION	01200200-47720-	2509003	20260061
	Vendor Total: $150.00				
WATER WELL SOLUTIONS ILLINOIS LLC					
		W & S IMPR. - EXPENSE W&S BUSI			
PRESSURE TANKS FOR CARY STANDPIP	7,600.00	MAINT - INFRASTRUCTURE IMPR	12900400-44470-W2631	IL25-10-102	40260213
	Vendor Total: $7,600.00				
WELCH BROS INC					
		WATER OPER - EXPENSE W&S BUSI			
FLARED END FOR POND	428.00	MATERIALS	07700400-43309-	3348243	70260199
		WATER OPER - EXPENSE W&S BUSI			
STORM REPAIR PARTS	1,352.28	MATERIALS	07700400-43309-	3348470	70260200

Vendor / Invoice Description	Amount	Account Description	Account	Invoice	Purchase Order
	Vendor Total: $1,780.28				
WEST SIDE TRACTOR SALES					
		VEHICLE MAINT. BALANCE SHEET			
FUEL PUMP	98.09	INVENTORY	29-14220-	W36328	29260019
	Vendor Total: $98.09				
WILLIAMS ASSOCIATES ARCHITECTS LTD					
		STREET IMPROV- EXPENSE PUBWRKS			
ALGONQUIIN MCHENRY SHARED YARD S	836.50	ENGINEERING/DESIGN SERVICES	04900300-42232-S2631	0023679	40260236
		STREET IMPROV- EXPENSE PUBWRKS			
ALGONQUIIN MCHENRY SHARED YARD S	2,231.50	ENGINEERING/DESIGN SERVICES	04900300-42232-S2631	0023657	40260235
	Vendor Total: $3,068.00				
	REPORT TOTAL: $1,593,934.02				

Village of Algonquin

List of Bills 10/21/2025

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
01	GENERAL	308,755.27
02	CEMETERY	20,972.48
03	MFT	373,451.62
04	STREET IMPROVEMENT	439,264.12
05	SWIMMING POOL	218.36
06	PARK IMPROVEMENT	6,413.50
07	WATER & SEWER	88,074.43
12	WATER & SEWER IMPROVEMENT	276,472.64
26	NATURAL AREA & DRAINAGE IMPROV	14,447.50
28	BUILDING MAINT. SERVICE	35,362.09
29	VEHICLE MAINT. SERVICE	30,502.01
TOTAL ALL FUNDS		**1,593,934.02**

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

DATE: 10/16/25 **APPROVED BY:** _____

VILLAGE OF ALGONQUIN
SCHEDULE OF MEETINGS

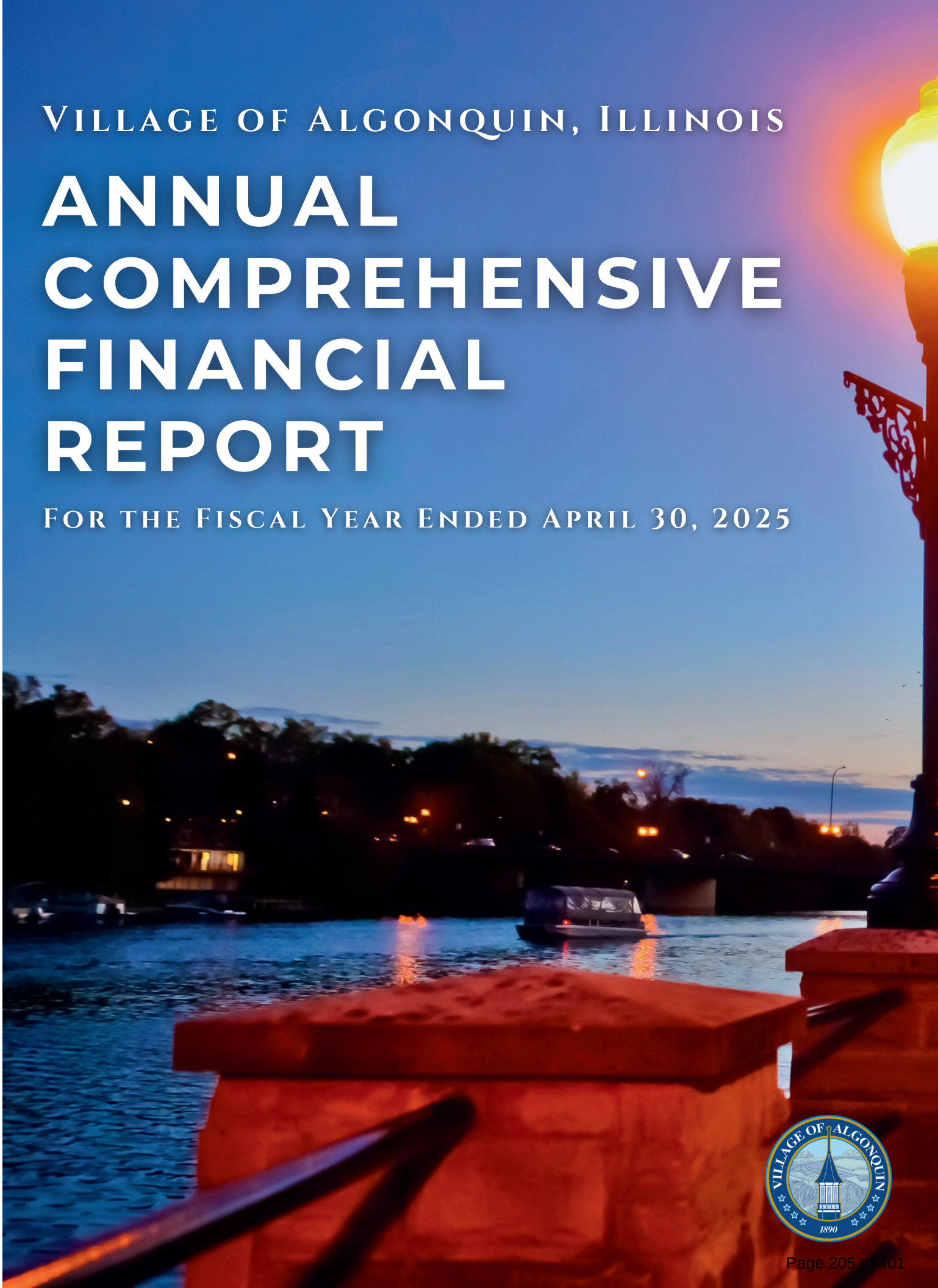
October 20, 2025

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 21, 2025	Tuesday	7:30 PM	Village Board Meeting	GMC
October 21, 2025	Tuesday	7:45 PM	Committee of the Whole	GMC
October 22, 2025	Wednesday	5:00 PM	Police Pension Board Meeting	GMC
October 23, 2025	Thursday	6:30 PM	Economic Development Commission Special Meeting	GMC
October 25, 2025	Saturday	8:30 AM	Historic Commission Workshop	HVH
November 4, 2025	Tuesday	7:15 PM	Public Hearing: Comprehensive Plan	GMC
November 4, 2025	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



Village of Algonquin, Illinois

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended April 30, 2025

VILLAGE OF ALGONQUIN, ILLINOIS

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Year Ended
April 30, 2025

Issued by the Finance Department

Michael Kumbera
Deputy Village Manager/Chief Financial Officer

Amanda Lichtenberger
Deputy Chief Financial Officer

VILLAGE OF ALGONQUIN, ILLINOIS
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INTRODUCTORY SECTION

Village of Algonquin, Illinois
Principal Officials

April 30, 2025

Legislative

Village Board of Trustees

Debby Sosine, Village President

Maggie Auger

Laura Brehmer

Brian Dianis

Jerry Glogowski

John Spella

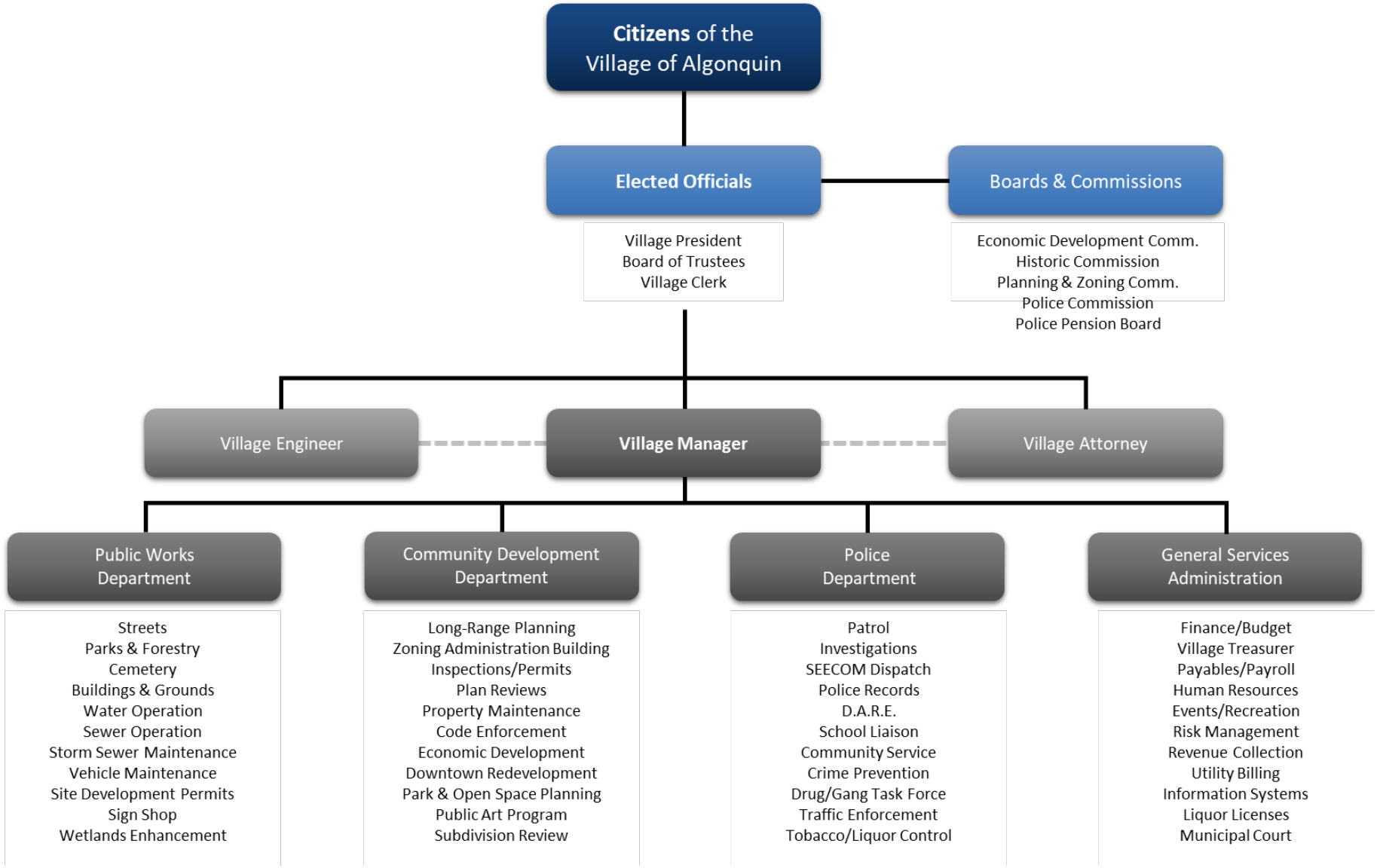
Bob Smith

Fred Martin, Clerk

Appointed Officials

Tim Schloneger
Village Manager

Michael Kumbera
Treasurer


Citizens of the Village of Algonquin
Elected Officials
Boards & Commissions
Village President
Board of Trustees
Village Clerk
Economic Development Comm.
Historic Commission
Planning & Zoning Comm.
Police Commission
Police Pension Board
Village Engineer
Village Manager
Village Attorney
Public Works Department
Community Development Department
Police Department
General Services Administration
Streets
Parks & Forestry
Cemetery
Buildings & Grounds
Water Operation
Sewer Operation
Storm Sewer Maintenance
Vehicle Maintenance
Site Development Permits
Sign Shop
Wetlands Enhancement
Long-Range Planning
Zoning Administration Building
Inspections/Permits
Plan Reviews
Property Maintenance
Code Enforcement
Economic Development
Downtown Redevelopment
Park & Open Space Planning
Public Art Program
Subdivision Review
Patrol
Investigations
SEECOM Dispatch
Police Records
D.A.R.E.
School Liaison
Community Service
Crime Prevention
Drug/Gang Task Force
Traffic Enforcement
Tobacco/Liquor Control
Finance/Budget
Village Treasurer
Payables/Payroll
Human Resources
Events/Recreation
Risk Management
Revenue Collection
Utility Billing
Information Systems
Liquor Licenses
Municipal Court

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, 2024

Christopher P. Morrill

Executive Director/CEO

Village of Algonquin

The Gem of the Fox River Valley

October 10, 2025

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

The Village of Algonquin is required to prepare the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending April 30, 2025, in accordance with local ordinances and state statutes. These regulations require an annual report that adheres to Generally Accepted Accounting Principles (GAAP) in the United States and is audited by an independent firm of certified public accountants, following Generally Accepted Auditing Standards (GAAS).

This report represents management's assessment of the Village's financial state. The Village takes responsibility for the accuracy and fairness of the financial statements and related information presented herein. The data within this report is deemed materially accurate, encompassing all necessary statements and disclosures for a comprehensive understanding of the Village's financial activities. To ensure these representations, the Village's management has implemented a robust internal control framework designed to safeguard assets and compile reliable financial information in accordance with GAAP. However, this framework aims to provide reasonable, not absolute, assurance regarding the absence of material misstatement, considering the balance between control costs and benefits. **As management, we affirm that, to the best of our knowledge, this financial report is complete and reliable in all material respects.**

Sikich CPA LLC, a licensed firm of certified public accountants, conducted an independent audit of the Village's financial statements for the fiscal year ending April 30, 2025. The objective of this audit was to reasonably ensure the absence of material misstatements in the financial statements. This process involved examining evidence, assessing accounting principles and management's estimates, and evaluating the overall financial presentation.

The independent auditor's report concluded that the Village's financial statements for the fiscal year ended April 30, 2025, are fairly presented in accordance with GAAP. This auditor's report is the first component of the financial section in this report.

According to GAAP, management must provide a Management Discussion and Analysis (MD&A) alongside the basic financial statements. This letter of transmittal aims to complement the MD&A and should be read in conjunction with it. The Village's MD&A can be found following the report by the independent auditors.

Copies of this financial report are available for public review at the Ganek Municipal Center and on the Village's website at www.algonquin.org/transparency for broader accessibility.

Profile of the Village of Algonquin

The Village of Algonquin, recognized as a home rule community under the Illinois Constitution, was established in 1890 and is approximately 45 miles northwest of Chicago, spanning the counties of McHenry and Kane. Covering an area of 12 square miles, the Village boasts a population of 29,700, as officially documented in the 2020 Decennial Census. The Village has the authority to expand its corporate limits through annexation (per state statute), a process overseen periodically by the Village Board as considered appropriate.

Policymaking and legislative authority are vested in the Village Board, which consists of the President and six trustees. The Village Board's responsibilities encompass the enactment of ordinances, budget adoption, committee appointments, and the recruitment of the Village Manager. The Village Manager, in turn, is tasked with executing the Board's policies and ordinances, managing day-to-day operations, and appointing department heads. Board elections are non-partisan, with members serving four-year staggered terms, whereby three Board members are elected every two years. The President is elected to a four-year term, and the 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, stormwater 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.

Fundamentally guiding the Village's financial planning and control, the annual budget is its cornerstone. All Village departments are required to submit their budget requests to the Village Manager before January 31 each year. These submissions form the basis for the proposed budget, aligning anticipated revenues with expenses. The Village Manager annually presents the Manager's Proposed Budget to the Village Board in January, February, and March. A public hearing on the proposed budget is required, and the final budget must be adopted no later than April 30 each year, marking the conclusion of the Village's preceding fiscal year.

Local Economy

The Village's financial status remains robust and diversified, supported by current policies that facilitate ongoing investment in programs and services contributing to Algonquin's excellence. The Village has experienced consistent revenue growth in sync with the expansion of the national, regional, and local economies. Algonquin's major industry sectors include retail trade, healthcare and social assistance, manufacturing, accommodation and food services, and professional, scientific, and technical services.

The unemployment rate for calendar year 2024 stood at 4.1 percent, an increase from the 3.7 percent recorded in 2023. This rate compares favorably to the State of Illinois (5.0 percent) and the Chicago metropolitan area (5.1 percent).

Notably, the calendar year 2024 saw increased sales tax receipts attributed to rising sales from traditional and online retailers. The most significant growth sectors include drugs and miscellaneous retail, automotive and filling stations, drinking and eating places, general merchandise, and food. Sales tax revenues in the General Fund increased by $1.19 million (or 12.1 percent), totaling $10.9 million and representing 38 percent of total General Fund revenues for the year.

State-shared income and use tax revenue decreased by $44,813 (or 0.7 percent) to $5.98 million compared to the previous year, utilizing the 2020 Census counts in the distribution formula for state-shared revenues.

Property values in Algonquin increased by 13.4 percent in 2024 to $1,385,400,087, following an 8.7 percent rise in 2023 and a 7.7 percent increase in 2022. New construction in residential and commercial sectors significantly contributed to this increase. As a home rule unit of government, the Village's tax levy remains unaffected by the Property Tax Extension Limitation Law (PTELL).

Building permit revenues declined by $305,496 compared to the prior year, primarily due to reduced commercial permit activity. During the fiscal year ending April 30, 2025, the Village issued 2,972 permits, a 1.9% decrease from the 3,031 issued the previous year.

The General Fund showcased positive operating results, with revenues surpassing the budget by 13.2 percent, driven primarily by sales tax, building permits, and investment income. Expenditures were 4.5 percent lower than the budgeted amount (as amended). The Village continues to closely monitor economic and legislative trends to assess their potential impact on our financial outlook. To ensure services remain strong while controlling costs, we regularly evaluate expenditures and explore options such as reductions, privatization, and shared service opportunities.

Long-Term Financial Planning

The Village uses its 1.00 percent Home Rule Sales Tax for infrastructure maintenance and capital improvements. Together with other dedicated revenues, these funds support the Village's commitment to a "pay-as-you-go" approach as the primary means of financing capital projects, with debt used selectively as a strategic tool when appropriate. The comprehensive capital improvement program for street and infrastructure enhancements is managed across six funds: Motor Fuel Tax, Street Improvement, Park Improvement, Water & Sewer Improvement and Construction, Village Expansion, and Natural Area and Drainage Improvement. For the past two decades, the Village has primarily relied on a "pay-as-you-go" approach to fund capital needs, while strategically issuing bonds and participating in the Illinois Environmental Protection Agency's (IEPA) Low-Interest Loan Program when necessary to support major infrastructure investments. Annually, the Village abates debt service for the General Obligation Bonds, continuing this practice for the coming year, and funds existing bond debt service via home rule sales tax.

The Village invests surplus cash in local government investment pools and fixed-income securities for alternative investments. Investment returns from local government investment pools are linked to the short-term federal funds rate, which stood between 425 and 450 basis points as of April 30, 2025. The Village's investment policy approves investment-grade fixed-income securities with an average life of under three years, including corporate bonds. The maturity range for investments varies from immediate accessibility (Illinois Funds, Illinois Trust, and IMET Convenience Fund) to up to three years (Fixed Income Investments). Investment income includes market appreciation in the fair value of investments.

The Police Pension Fund is authorized to invest in equities and longer-term fixed-income bonds, generating market value yields of 9.59 percent for the year ending April 30, 2025.

For its police officers, the Village sponsors a single-employer defined benefit pension plan, fulfilling the annual required contributions as determined by an independent actuary. Through this conservative funding policy, the Village has successfully funded 79.48 percent of the actuarially accrued liabilities as of May 1, 2025, as per the actuarial valuation in this report. The remaining unfunded portion is financed using a 15-year layered amortization model, based on the actuary's calculated annual required contributions. The actuarial valuation, as stated in this report, determined that the net contribution due from the Village is $2,050,508.

The Village also offers pension benefits for non-public safety employees through the statewide plan managed by the Illinois Municipal Retirement Plan (IMRF). The Village holds no additional obligations concerning employee benefits this plan offers beyond its contractual payments to IMRF. For details on the Village's pension arrangements, consult Note 11 in the financial statements.

As of April 30, 2025, the Village had one outstanding general obligation bond, issued for improvements to Presidential Park, Towne Park, and roadways within the Willoughby Farms Park Subdivision, with a remaining principal of $14,805,000. Consistent with past practice, the Village abated $1,710,093.75 from the 2024 tax levy for debt service. Under current state statutes, the Village is not subject to a legal debt limit on general obligation bonds.

Further, the Village is financing three projects through the Illinois Environmental Protection Agency (IEPA) low-interest loan program. These projects encompass improvements to the Wastewater Treatment Facility and sanitary sewer upgrades between specific lift stations. The approximate note amount totals $22,239,475, and the annual loan service amount is approximately $1,584,838.

Relevant Financial Policies

As of April 30, 2025, the cash and investments in the General Fund (Operating) total $17.4 million, constituting 60.5 percent of the 2025 general fund operating revenues, surpassing the Village's policy target established by the Village Board. These reserves are crucial in ensuring the Village's capacity to navigate fluctuations in national and state economic conditions, meet pension funding obligations, and sustain services in case of unforeseen revenue shortages.

As of April 30, 2025, the Village's outstanding debt consists of a single active general obligation bond issue in the amount of $14,805,000. The 2024 Bond Series is scheduled for retirement by 2037. In line with the Village's Capital Improvement Plan, future debt issuance for major expenditures is possible, provided it complies with policy guidelines. Given the current debt structure, the Village retains significant capacity for future financing if the Village Board chooses to pursue this option.

Major Initiatives

Throughout the year, Village staff have undertaken numerous projects aligned with the goals set by the Village Board and the Village Manager, demonstrating a solid commitment to delivering cost-effective, high-quality services to the community.

Significant progress was made in advancing regional mobility with the long-awaited opening of the Longmeadow Parkway Bridge Corridor. The toll-free bridge now carries commuters over the Fox River and serves as the centerpiece of a 5.6-mile arterial road stretching from Huntley Road to IL Route 62. This multi-jurisdictional project, built in partnership with 11 villages, three counties, and state and federal agencies, represents one of the most transformative infrastructure achievements in decades, improving connectivity, reducing congestion, and creating new opportunities for economic growth.

The Village also completed the award-winning Souwanas Trail Improvements Project, which modernized roadway conditions, enhanced drainage, and strengthened infrastructure resilience. Recognized by both the American Public Works Association and the American Council of Engineering Companies of Illinois, the project features new sanitary sewer upgrades, culvert installations, and traffic-calming design with continuous sidewalks for pedestrian safety. Additional street and utility improvements were undertaken across Algonquin, supported by a robust capital program with over $17 million in reinvestment for roads, water, and sewer infrastructure.

Historic reinvestment in Algonquin's park system defined 2024-2025. Towne Park reopened after a $5.7 million transformation, featuring an inclusive playground, new performance pavilion, riverwalk connections, and restored natural features such as the Mineral Springs site. Presidential Park was also reconstructed through a $6.7 million investment, introducing new turf ballfields, a sports-themed playground, and fitness amenities designed to host both local and regional tournaments. Complementary improvements at Holder Park and James B. Wood Park delivered new playgrounds, basketball courts, and shelters. At the same time, planning began for a comprehensive $4.8 million Willoughby Farms Park Master Plan to guide future investment.

The Village advanced accessibility and sustainability goals with the launch of an ADA Transition Plan focused on sidewalks, multi-use paths, and intersections, ensuring equitable access to key destinations. Natural area and drainage investments included stabilization work, wetland mitigation, and green infrastructure, with more than $1.6 million dedicated to capital improvements in these areas.

Residential development remained active throughout the year. Lennar Corporation is advancing work on both Algonquin Meadows - an 80-acre site with 250 planned single-family and townhome units - and Westview Crossing, a 60-acre subdivision featuring 150 new homes, a public park, and expanded multi-use path connections. Together, these projects represent a substantial reinvestment in Algonquin's neighborhoods and continue to meet the community's housing needs.

Awards & Acknowledgments

The Village of Algonquin was honored with the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ending April 30, 2024. This prestigious recognition marks the twenty-first consecutive year the Village has received this esteemed award. The Certificate of Achievement acknowledges the Village's production of an easily accessible, well-organized ACFR that fulfills generally accepted accounting principles and relevant legal requirements.

Additionally, the Village received the GFOA Outstanding Achievement in Popular Annual Financial Reporting (PAFR) award for the seventh consecutive year, recognizing the Village's ability to present comprehensive information from its ACFR in a reader-friendly format tailored to those without a background in public finance.

The Village also attained the GFOA's Award for Distinguished Budget Presentation for its 2025 budget document. This remarkable recognition, earned for the twenty-first consecutive year, signifies that the Village produced a budget document that fulfilled the criteria as a policy document, an operations guide, a financial plan, and a communication tool.

Organizations that receive all three of these recognitions are further awarded a Triple Crown Award from the GFOA. The Village of Algonquin was one of 403 entities nationwide to receive this distinction.

While a Certificate of Achievement is valid for one year, the Village believes that the 2025 ACFR aligns with the Certificate of Achievement Program requirements and has submitted the report to the GFOA for evaluation to receive another award potentially.

In conclusion, we would like to thank the Village President, Board of Trustees, and Manager for their unwavering support in upholding the highest standards of professionalism in managing the village's finances. The preparation of this report would not have been possible without the efficient and dedicated services of the entire Finance team. The Village expresses appreciation to all team members who contributed to the creation of this report.

Respectfully submitted,

Michael J. Kumbera
Deputy Village Manager/Chief Financial Officer

Amanda Lichtenberger
Deputy Chief Financial Officer

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the 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, 2025, 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, 2025, 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.

Change in Accounting Principle

The Village adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*, during the year ended April 30, 2025. The implementation of this guidance resulted in changes to liabilities and notes to the financial statements. Our opinion is not modified with respect to this matter.

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 October 7, 2025 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 CPA LLC

Naperville, Illinois
October 7, 2025

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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, 2025, and the related notes to financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated October 7, 2025. The financial statements of SEECOM, a joint venture, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance with SEECOM.

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 Village's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies 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 Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Naperville, Illinois
October 7, 2025

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 7).

Financial Highlights

- The Village's net position increased by $13.7 million (or 4.4%) from FY24 to $327.2 million.
- The governmental activities net position increased by $9.6 million (or 4.1%) from FY24 to $243.8 million.
- The business-type activities net position increased by $4.1 million (or 5.2%) from FY24 to $83.4 million.
- The total revenues of all governmental activity programs decreased by $0.6 million and expenses increased $4.3 million from FY24.
- The total revenues of business-type activity programs decreased by $1.5 million and expenses increased $0.7 million from FY24.
- Total Village expenses increased by $5.0 million (or 11.0%).
- The Village's combined general fund balance decreased by $1.56 million from FY24.
- The Village's combined general fund actual revenues were over the budgeted amounts by $3.43 million and actual expenditures were under the budgeted amounts by $1.20 million.
- The Village's capital assets increased by $28.83 million to $327.48 million from FY24.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

The financial statement focuses 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 7-10) 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 9-10) focuses on the gross and net cost of various activities (including governmental and business-type) 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 subsidies 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 11-15) presentation is presented on a sources and uses of liquid resources basis. This is how 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 21 and 22). 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 16-20) 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) reflected on the page following each statement (see pages 13 and 15). 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 obligations (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 $13.7 million from FY24 – increasing from $313.5 million to $327.2 million. The following analysis will look at the net position and net expenses of the governmental and business-type activities separately. The total net position for the governmental activities increased by $9.6 million from $234.2 million to $243.8 million. The business-type activities net position increased by $4.1 million from $79.3 million to $83.4 million. Table 1 reflects the condensed Statement of Net Position compared to FY24. Table 2 will focus on the changes in the net position of the governmental and business-type activities. A detailed analysis of the changes can be found in the section for Current Year Impacts on page 6.

Table 1: Statement of Net Position
As of April 30, 2025 and 2024
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and Other Assets	$ 45.6	$ 44.2	$ 32.2	$ 29.8	$ 77.8	$ 74.0
Capital Assets	249.6	222.6	77.8	76.0	327.4	298.6
Total Assets	**295.2**	**266.8**	**110.0**	**105.8**	**405.2**	**372.6**
Deferred Outflows of Resources	8.1	7.0	1.4	1.8	9.5	8.8
Total Assets & Deferred Outflows	**303.3**	**273.8**	**111.4**	**107.6**	**414.7**	**381.4**
Long-Term Liabilities	36.2	18.1	23.6	24.6	59.8	42.7
Other Liabilities	10.9	9.3	3.7	2.9	14.6	12.2
Total Liabilities	**47.1**	**27.4**	**27.3**	**27.5**	**74.4**	**54.9**
Deferred Inflows of Resources	12.4	12.2	0.7	0.8	13.1	13.0
Total Liabilities & Deferred Inflows	**59.5**	**39.6**	**28.0**	**28.3**	**87.5**	**67.9**
Net Position:						
Net Investment in Capital Assets	230.2	222.5	54.0	51.6	284.2	274.1
Restricted	3.6	3.8	-	0.8	3.6	4.6
Unrestricted	10.0	7.9	29.4	26.9	39.4	34.8
Total Net Position	**$ 243.8**	**$ 234.2**	**$ 83.4**	**$ 79.3**	**$ 327.2**	**$ 313.5**
For more detailed information see the Statement of Net Position (pages 7-8)						

Normal Impacts

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

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

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

3. **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.

4. **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.

5. **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.

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

Current Year Impacts

The Village's $13.7 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by $9.6 million and the business-type activities increasing by $4.1 million.

The governmental activities total assets increased by $28.4 million and the governmental activities total liabilities increased by $19.7 million. The total assets increase was a result of capital assets increasing $27.0 million due mainly to large increases in ongoing construction in progress projects ($18.9 million) and completed street projects ($5.3 million). In addition, current and other assets increased by $1.4 million due mostly to an increase to property tax receivable of $1.0 million due to an increase in EAV and additional grant funding for parks in FY24.

The governmental activities overall deferred outflows of resources increased by $1.1 million. Changes within the category included an increase of $1.9 million in police pension fund-pension items, $0.07 million in OPEB-pension items, offset by a decrease of $0.8 million in IMRF-pension items. (See Note 11-12) in the Notes to Financial Statements for additional information).

The governmental activities total liabilities increased by $19.7 million. This was caused in majority by the issuance of General Obligation Bonds, Series 2024 in the amount of $14.8 million, with accompanying liabilities of $1.3 million in unamortized bond premiums and $0.6 million in accrued interest. This bond issuance helped fund the Willoughby Farms Subdivision streets project and the reconstruction of both Presidential Park and Towne Park.

The governmental activities deferred inflows of resources stayed relatively consistent to FY23 (See Note –11-12).

The net position of the business-type activities increased by $4.1 million from $79.3 million to $83.4 million. Total assets of the business-type activities increased by $4.2 million from $105.8 to $110.0 million. This increase resulted from cash and investments increasing $3.0 million from the prior year, due to consistently high interest rates and expenses coming in under budget, resulting in more funds on hand. Capital assets increased by $1.8 million mainly due to a large increase in completed water and sewer line projects ($6.1 million), offset by annual depreciation expense ($4.1 million).

Total liabilities of the business-type activities decreased by $0.2 million from $27.5 million to $27.3 million. Other Liabilities increased by $0.8 million due to a large increase in accounts payable, which can be attributed to the timing of invoices received in the current year. The noncurrent liabilities decreased by $1.0 million due to principal payments on the GO Bond Series 2013 and the three (3) IEPA loans held by the Village, decreasing their liability balances. The business-type activities deferred inflows of resources stayed relatively consistent with the prior year. (See Note –11-12).

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, 2025 and 2024
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2025	2025	2025
Revenues						
Program Revenues						
Charges for Service	$ 2.2	$ 2.4	$ 17.2	$ 17.4	$ 19.4	$ 19.8
Operating Grants & Contributions	1.7	1.4	-	-	1.7	1.4
Capital Grants & Contributions	4.2	7.2	0.5	1.7	4.7	8.9
General Revenues						
Property Taxes	8.8	7.6	-	-	8.8	7.6
Other Taxes	25.9	24.6	-	-	25.9	24.6
Other	2.3	2.5	1.2	1.3	3.5	3.8
Transfers	-	-	-	-	-	-
Total Revenue	**45.1**	**45.7**	**18.9**	**20.4**	**64.0**	**66.1**
Expenses						
Governmental Activities						
General Government	7.6	6.4	-	-	7.6	6.4
Public Safety	11.7	11.0	-	-	11.7	11.0
Public Works	15.5	13.8	-	-	15.5	13.8
Interest	0.7	-	-	-	0.7	-
Transfers	-	-	-	-	-	-
Business Type						
Water and Sewer	-	-	14.8	14.1	14.8	14.1
Total Expenses	**35.5**	**31.2**	**14.8**	**14.1**	**50.3**	**45.3**
Change in Net Position	**9.6**	**14.5**	**4.1**	**6.3**	**13.7**	**20.8**
Net position - beginning	**234.2**	**219.7**	**79.3**	**73.0**	**313.5**	**292.7**
Net position - ending	**$ 243.8**	**$ 234.2**	**$ 83.4**	**$ 79.3**	**$ 327.2**	**$ 313.5**

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

Normal Impacts

Revenues:

1. **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.

2. **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.)

3. **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.

4. **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:

5. **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.

6. **Changes in Authorized Personnel –** changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 40.91% of the Village's operating costs.

7. **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.

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

Governmental Activities

Revenue:

Total revenues for Governmental Activities decreased $0.6 million from $45.7 million to $45.1 million. This was due to a decrease in capital grants and donations of $3.0 million. The Village received a one-time $2.7 million grant from the Illinois Department of Transportation in FY24 and no similar grant was obtained in FY25. This decrease was offset by an increase to property tax of $1.2 million, resulting from new construction and increased EAV, and an increase to sales tax due to new retail and restaurants within the Village.

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 13.4% from levy year 2023 ($1,221,895,097) to levy year 2024 ($1,385,400,087). The Village's property tax rate was 0.5266 in 2023 and 0.4858 in 2024.

In the general government, state shared income tax decreased 0.7% from FY24 to FY25. There were large increases in sales/use tax (12.1%), home rule sales tax (9.1%), property tax receipts (16.4%) and utility tax (2.3%). There was a decrease in telecommunications tax (3.4%). Overall, total general revenues increased 8.1% from FY24 to FY25. In addition to growth in state shared taxes, investment income increased by $0.17 million, which continues to increase from prior years. The Village capitalized on the higher yields available during the year by capitalizing on higher interest rates and monitoring the current market.

Expenses:

The Village's governmental activities total expenses increased $4.3 million for FY25.

General Government expenses increased $1.2 million from $6.4 million to $7.6 million. The General Government expenses increased mainly due to adjustments to GASB 101 adjustments for compensated absences and increase pension expense for IMRF and OPEB.

Public Safety expenses increased $0.7 million from $11.0 million to $11.7 million. The Public Safety expenses had an increase of $0.2 million in capital purchases for body worn cameras; an increase of $0.2 for personnel costs due to union contact increases; an increase of $0.14 for additional legal and professional fees; and the remaining additional increase being related to inflation of common expenditures during FY 25.

Public Works expenses increased $1.6 million from $13.8 million to $15.4 million. In majority, this increase was due to adjustments to GASB 101 adjustments for compensated absences and increase pension expense for IMRF and OPEB. In addition, a personnel costs increase of $0.3 million as a result of hiring an additional Engineer II and a management analyst

Interest expenses increased slightly as a result of costs and accruals related to the General Obligation, Series 2024 issuance.

Business-type Activities

Revenue:

Total revenues for Business-type Activities decreased $1.5 million from $20.4 million to $18.9 million. The main cause for this decrease was a one-time developer donation of $1.6 million in the prior year, while there was only a $0.4 donation in the current year. It is typical for these developer donations to fluctuate from year to year, as they are only made when a developer completes a subdivision or other project.

Expenses:

The Village's Business-type Activities total expenses increased $0.7 million from $14.0 million in to $14.8 million. This increase was due to $0.4 additional personnel costs including merit and union increases and the addition of an Engineer II and Management Analyst. In addition, there was $0.9 additional costs related to facility and system maintenance: specifically, there was a $0.5 million to rehabilitate portion of the sanitary sewer and miscellaneous treatment facility projects such as UV System lamp replacement, epoxy flooring and an exhaust hood. These

increases were offset by professional services costs, which were no longer necessary with the addition of the Engineer II and Management Analyst.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2025, the governmental funds (as presented on the balance sheet on pages 11-12) reported a combined fund balance of $24.7 million, or an increase of 0.7% from $24.5 million at the beginning of the year. Of the total fund balance, unassigned fund balance is overdrawn by $21.7 million due to the liabilities in the TIF Fund. The General Fund has an unassigned fund balance of $14.9 million, which indicates availability for continuing Village services. Total governmental assets increased by $6.1 million, and total liabilities and deferred inflows of resources increased by $5.9 million for an overall decrease of $0.2 million in fund balance.

The overall increase in fund balance of $0.2 million was due mainly to an increase to property tax receivable of $1.0 brought on by increased EAV for the 2024 tax levy and the addition of the Northpoint TIF levy; and an increase of $0.5 million in grants receivable due to two OSLAD grants to be received in FY26 for Presidential and Towne Parks. This was then offset by an increase to Unearned Revenue of $1.2 million, which resulted from the same EAV increase an addition of the Northpoint TIF.

The general fund total fund balance increased $1.6 million from $18.6 million in FY24 to $20.2 million in FY25. General fund assets had a net increase of $2.7 million due to cash and investments increasing caused by elevated real taxes collected during the year and increased sales tax. General fund total liabilities and deferred inflows increased $1.1 million due to an increase to unavailable property tax revenues.

The street improvement fund total fund balance increased $2.6 million to $35.1 million from FY24 to FY25. Assets increased $1.4 million. This is mainly due to an increase in advances to other funds of $4.9 million (TIF fund expenses) offset by a decrease to cash and investments of $3.3 million. Cash and investment decrease was a result of using funds to complete multiple street projects throughout the year. Street improvement fund total liabilities decreased $1.2 million due to a decrease in accounts payable related to timing of when invoices are received.

The park improvement fund became a major fund in FY25 and had a total fund balance of $2.5 million, an increase of $1.5 from the prior year. The cause of this increase is additional grant funding for Presidential and Towne parks and increased cash and investment balances due to unspent bond proceeds at year end.

The downtown TIF district fund was a major fund again in FY25, which had a decrease in fund balance of $4.8 million to a negative fund balance of $36.6 million from FY24 to FY25. Assets increased $0.5 million from the prior year due to a larger property tax receivable for the 2024 tax levy. Total liabilities increased $4.9 million due to an increase in advances from other funds. Deferred inflows of resources increase slightly in relation to the unavailable property tax revenue for tax levy 2024.

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 66. Actual spending was $1.2 million less than the budget, which was due to actual expenses less than budget of $0.4 million in general government, $0.4 million in public safety, and $0.4 million in public works.

Savings in general government, public safety and public works expenses was due to overall savings throughout expenditure categories.

Table 3: General Fund Budgetary Highlights
(in millions)

	Original Budget	Amended Budget	Actual
Revenues			
Taxes	$ 6.942	$ 6.942	$ 7.373
Intergovernmental, Grants & Contributions	16.307	16.307	18.056
Other	2.277	2.277	3.528
Total Revenues	**$ 25.526**	**$ 25.526**	**$ 28.957**
Expenditures and Transfers			
Expenditures	$ 25.217	$ 25.957	$ 24.756
Total Expenditures	**25.217**	**25.957**	**24.756**
Excess/(Deficiency) of Revenues over Expenditures	**0.309**	**(0.431)**	**4.201**
Transfers and Other Financing Sources (Uses)	2.635	2.635	2.641
Change in Fund Balance	**$ (2.326)**	**$ (3.066)**	**$ 1.560**

Capital Assets

At the end of FY25, the Village had a combined total of capital assets of $327.48 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 $28.83 million.

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

Street Projects

- Downtown Streetscape Utilities Improvements for $6.2 million - *ongoing*
- Willoughby Farms Section 1 for $4.4 million - *ongoing*
- Souwanas and Schuett Improvements for $1.8 million - *completed*
- Broadsmore & Stonegate for $0.9 million - *ongoing*
- Souwanas and Schuett Development Donation valued at $1.0 million

Park Projects

- Presidential Park for $5.9 million - *ongoing*
- Towne Park Reconstruction for $5.0 million - *ongoing*

Water and Sewer Projects

- Souwanas and Schuett watermain and sewermain for $1.2 million – *complete*
- Breawood Lift Station Improvements for $1.4 million - *ongoing*
- Eastgate Drive Watermian for $0.96 million - *ongoing*

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2025	2024	2025	2025	2025	2025
Land & Right of Way	$ 98.42	$ 97.75	$ 3.64	$ 3.64	$ 102.06	$ 101.39
Construction in Progress	42.20	23.28	3.72	3.97	45.92	27.25
Buildings	8.33	8.67	9.16	9.51	17.49	18.18
Vehicles and Equipment	1.86	1.40	1.12	0.95	2.98	2.35
Software	0.08	-	0.02	-	0.10	-
Improvements other than Building	21.77	19.82	-	-	21.77	19.82
Streets, Storm Sewers, Bridges	76.97	71.72	-	-	76.97	71.72
Water and Sewer		-	60.19	57.94	60.19	57.94
Total	**$ 249.63**	**$ 222.64**	**$ 77.85**	**$ 76.01**	**$ 327.48**	**$ 298.65**

The following reconciliation summarizes the changes in Capital Assets which is presented in detail on pages 35-36 of the notes.

Table 5: Change in Capital Assets
(in millions)

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	**$ 222.64**	**$ 76.01**	**$ 298.65**
Additions			
Depreciable	$ 13.70	$ 6.40	$ 20.10
Non-Depreciation	$ 0.67	$ -	$ 0.67
Construction in Progress	$ 27.81	$ 4.64	$ 32.45
Retirements			
Depreciable	$ (0.36)	$ (0.13)	$ (0.49)
Non-Depreciation	$ -	$ -	$ -
Construction in Progress	$ (8.89)	$ (4.88)	$ (13.77)
Depreciation			
Retirement	$ (5.94)	$ (4.19)	$ (10.13)
Ending Balance	**$ 249.63**	**$ 77.85**	**$ 327.48**

The Governmental Activities net Capital Assets' total increase of $26.99 million was mainly due to increases in construction in progress ($18.9 million), streets ($8.9 million), and improvements other than building ($3.7 million). These were offset by annual depreciation of $6.1 million.

Construction in progress increased substantially due to ongoing work for Street and Park projects noted previously.

Streets considerable increase is due to the completion of multiple projects, including: Bunker Hill Drive, Souwanas & Schuett Improvements and Rolls Drive.

Improvements Other than Buildings increased due to the completion of multiple projects, most notable include: Washington Harrison Municipal Lot, Holder Park Playground & Fence, and the James B Wood Park Playground Replacement

The Business-type Activities total increase of $1.8 million in net Capital Assets was due mainly to an increase in water and sewer systems ($6.0 million) offset by normal depreciation expense of $4.2 million. The water and sewer system increase is due to the completion of the Souwanas & Schuett water and sewer mains and the Huntington Standpipe repair.

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 for an original obligation of $25.8 million.

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 1.00% was allocated as an additional revenue source for capital and infrastructure to assist in the "pay as you go" philosophy. In FY25, 75% of the Home Rule Sales Tax received during the fiscal year is allocated to the Street Improvement Fund, 12.5% to the Park Improvement Fund and 12.5% to the Natural Area & Drainage Improvement Fund to provide funds for continued street infrastructure maintenance and improvements, park rebuilds and improvements and natural area rehabilitations.

The Village currently has one general obligation bond series, which was issued during the fiscal year. A total of $14.8 million of general obligation bonds were outstanding at April 30, 2025. All of which is an outstanding obligation of the governmental activities; the business-type activities have no general obligation bonds outstanding as GO Refunding Bond Series 2013 was paid in full during FY25.

The IEPA loan payable balance was $22.24 million at the end of FY25. All of which is an outstanding obligation of the business-type activities; the governmental activities have not IEPA loans 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 primarily relies on sales and property taxes to fund municipal operations. In recent years, the Village has maintained a steady property tax levy, while the property tax rate has decreased due to rising Equalized Assessed Value (EAV) and new construction. The 2023 tax extension resulted in a $1,240,821 increase in property tax collections for FY25.

Retail and commercial activity, both in-person and online, saw continued growth this year, leading to a 9.1% increase in Home Rule Sales Tax revenue ($0.6 million) and a 12.1% increase in Sales Tax revenue ($1.2 million). Meanwhile, Income Tax revenue remained flat. Overall, sales tax revenues represented 41% of total General Fund revenues for the year.

The local residential housing market slowed down during FY25, with construction permits falling from 178 in FY24 to 154 in FY25. Commercial construction also declined, with no new permits issued in FY25, down from 6 permits in FY24. Despite the decrease in permits, the Village's EAV and property tax receipts have shown consistent growth year over year.

According to the 2020 Census, the Village's population decreased to 29,700, down from 30,046 in the 2010 Census. However, as a home-rule community, the Village has been able to budget for stable property tax receipts despite this demographic change and expects this to increase in the future due to several new residential developments within the Village.

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 demonstrate its accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Michael Kumbera, Deputy Village Manager/Chief Financial Officer, or Amanda Lichtenberger, Deputy Chief Financial Officer, Village of Algonquin, 2200 Harnish Drive, Algonquin, IL 60102.

BASIC FINANCIAL STATEMENTS

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 6,381,983	$ 6,467,743	$ 12,849,726
Investments	24,538,445	17,831,201	42,369,646
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	9,440,788	-	9,440,788
Other taxes	4,764,284	-	4,764,284
Intergovernmental, grants, and contributions	1,094,894	-	1,094,894
IPBC	284,184	-	284,184
Leases	800,133	566,856	1,366,989
Accrued interest	57,590	3,344	60,934
Accounts	27,299	2,083,649	2,110,948
Other	734,356	-	734,356
Internal balances	(5,211,187)	5,211,187	-
Prepaid items	117,807	43,553	161,360
Inventory	207,170	-	207,170
Investment in joint venture	2,397,420	-	2,397,420
Capital assets			
Nondepreciable	140,625,273	7,369,782	147,995,055
Depreciable, net of accumulated depreciation/amortization	109,016,313	70,477,468	179,493,781
Total assets	295,276,752	110,054,783	405,331,535
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - Police Pension Fund	5,157,845	-	5,157,845
Pension items - IMRF	1,861,304	894,958	2,756,262
Pension items - OPEB	1,053,975	268,686	1,322,661
Asset retirement obligation	-	219,546	219,546
Total deferred outflows of resources	8,073,124	1,383,190	9,456,314
Total assets and deferred outflows of resources	303,349,876	111,437,973	414,787,849

(This statement is continued on the following page.)

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	$ 6,794,508	$ 2,192,007	$ 8,986,515
Accrued interest	641,399	59,591	700,990
Unearned revenue	222,348	-	222,348
Other liabilities	1,360,063	-	1,360,063
Noncurrent liabilities			
Due within one year	1,856,963	1,473,606	3,330,569
Due in more than one year	36,233,742	23,639,492	59,873,234
Total liabilities	47,109,023	27,364,696	74,473,719
DEFERRED INFLOWS OF RESOURCES			
Pension items - Police Pension Fund	1,639,771	-	1,639,771
Pension items - OPEB	548,073	139,718	687,791
Deferred property tax revenue	9,440,788	-	9,440,788
Lease items	764,645	548,767	1,313,412
Total deferred inflows of resources	12,393,277	688,485	13,081,762
Total liabilities and deferred inflows of resources	59,502,300	28,053,181	87,555,481
NET POSITION			
Net investment in capital assets	230,201,281	54,005,799	284,207,080
Restricted for			
Donor programs	706,855	-	706,855
Insurance	405,920	-	405,920
Street maintenance	1,640,865	-	1,640,865
Cemetery	528,518	-	528,518
Capital projects	340,247	-	340,247
Unrestricted	10,023,890	29,378,993	39,402,883
TOTAL NET POSITION	$ 243,847,576	$ 83,384,792	$ 327,232,368

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental activities				
General government	$ 7,626,783	$ 1,731,106	$ 340,268	$ 37,000
Public safety	11,736,369	330,193	614,592	31,254
Public works	15,449,525	105,223	695,392	4,176,129
Debt service - interest and fiscal charges	731,193	-	-	-
Total governmental activities	35,543,870	2,166,522	1,650,252	4,244,383
Business-type activities				
Waterworks and sewerage	14,833,979	17,138,144	-	533,448
Total business-type activities	14,833,979	17,138,144	-	533,448
TOTAL PRIMARY GOVERNMENT	$ 50,377,849	$ 19,304,666	$ 1,650,252	$ 4,777,831

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	$ (5,518,409)	$ -	$ (5,518,409)
	(10,760,330)	-	(10,760,330)
	(10,472,781)	-	(10,472,781)
	(731,193)	-	(731,193)
	(27,482,713)	-	(27,482,713)
	-	2,837,613	2,837,613
	-	2,837,613	2,837,613
	(27,482,713)	2,837,613	(24,645,100)
General revenues			
Taxes			
Property	8,845,576	-	8,845,576
Home rule sales tax	7,332,202	-	7,332,202
Utility	892,792	-	892,792
Telecommunications	315,142	-	315,142
Hotel	107,423	-	107,423
Video gaming tax	180,730	-	180,730
Intergovernmental, unrestricted			
Income tax	5,984,708	-	5,984,708
Sales and use tax	10,964,668	-	10,964,668
Personal property replacement tax	91,095	-	91,095
Investment income	1,575,782	1,108,535	2,684,317
Miscellaneous	768,440	100,809	869,249
Sale of capital assets	1,610	25,896	27,506
Total	37,060,168	1,235,240	38,295,408
CHANGE IN NET POSITION	9,577,455	4,072,853	13,650,308
NET POSITION, MAY 1	234,270,121	79,311,939	313,582,060
NET POSITION, APRIL 30	$ 243,847,576	$ 83,384,792	$ 327,232,368

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2025

	General	Street Improvement	Park Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
ASSETS						
Cash and cash equivalents	$ 2,876,622	$ 1,706,330	$ 784,879	$ 212,727	$ 801,425	$ 6,381,983
Investments	14,488,973	5,168,798	1,823,738	241,197	2,815,739	24,538,445
Receivables (net, where applicable, of allowances for uncollectibles)						
Property taxes	6,729,780	-	-	1,605,867	1,105,141	9,440,788
Other taxes	3,172,853	1,083,812	310,956	-	196,663	4,764,284
Intergovernmental, grants, and contributions	6,373	2,375	978,800	-	107,346	1,094,894
IPBC	284,184	-	-	-	-	284,184
Accrued interest	46,008	-	-	-	11,582	57,590
Leases	104,161	-	-	-	695,972	800,133
Other	730,656	-	3,700	-	-	734,356
Due from other funds	161,732	-	-	-	-	161,732
Advance to other funds	655,151	31,163,041	-	-	-	31,818,192
Prepaid items	117,575	-	-	-	232	117,807
TOTAL ASSETS	$ 29,374,068	$ 39,124,356	$ 3,902,073	$ 2,059,791	$ 5,734,100	$ 80,194,388

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2025

	General	Street Improvement	Park Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ 781,724	$ 4,015,306	$ 1,449,334	$ -	$ 480,406	$ 6,726,770
Unearned revenue	222,348	-	-	-	-	222,348
Advances from other funds	-	-	-	37,029,379	-	37,029,379
Other liabilities	1,360,063	-	-	-	-	1,360,063
Total liabilities	2,364,135	4,015,306	1,449,334	37,029,379	480,406	45,338,560
DEFERRED INFLOWS OF RESOURCES						
Unavailable property tax revenue	6,729,780	-	-	1,605,867	1,105,141	9,440,788
Lease items	106,496	-	-	-	658,149	764,645
Total deferred inflows of resources	6,836,276	-	-	1,605,867	1,763,290	10,205,433
Total liabilities and deferred inflows of resources	9,200,411	4,015,306	1,449,334	38,635,246	2,243,696	55,543,993
FUND BALANCES						
Nonspendable						
Prepaids	117,575	-	-	-	232	117,807
Advances	655,151	-	-	-	-	655,151
Restricted						
Donor programs	706,855	-	-	-	-	706,855
Insurance	405,920	-	-	-	-	405,920
Street maintenance	-	-	-	-	1,640,865	1,640,865
Cemetery	-	-	-	-	528,518	528,518
Capital projects	-	203,012	969,780	-	6,924	1,179,716
Committed						
Capital projects	-	250,000	-	-	-	250,000
Assigned						
Capital projects	415,357	34,656,038	1,482,959	-	1,313,865	37,868,219
Historic commission	8,216	-	-	-	-	8,216
Subsequent year's budget	2,581,700	-	-	-	-	2,581,700
Special purpose	372,020	-	-	-	-	372,020
Unassigned (deficit)	14,910,863	-	-	(36,575,455)	-	(21,664,592)
Total fund balances (deficit)	20,173,657	35,109,050	2,452,739	(36,575,455)	3,490,404	24,650,395
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 29,374,068	$ 39,124,356	$ 3,902,073	$ 2,059,791	$ 5,734,100	$ 80,194,388

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, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	$ 24,650,395
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	249,641,586
Less internal service fund capital assets included below	(65,466)
Investment in joint venture is not considered to represent a financial resource and, therefore, is not reported in the funds	2,397,420
Differences between expected and actual experiences, assumption changes, net difference between projected and actual earnings, and contributions after the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows or resources on the statement of net position	1,861,304
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	3,518,074
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	505,902
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	
General obligation bonds	(14,805,000)
Leases payable	(108,233)
Less internal service fund leases payable	62,803
SBITAs payable	(80,285)
Accrued interest payable	(641,031)
Total OPEB liability	(2,382,000)
Compensated absences	(2,364,311)
Net pension liabilities - IMRF	(2,974,028)
Net pension liability - Police Pension Plan	(14,109,932)
Premiums on bonds are another financing source in the year of issuance, but are shown as an increase in bonds payable and amortized over the life of the bonds on the statement of net position	(1,266,916)
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position	7,294
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 243,847,576

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, 2025

	General	Street Improvement	*(Formerly Nonmajor)* Park Improvement	Downtown TIF District	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 7,372,953	$ 6,176,188	$ 1,279,522	$ 1,278,206	$ 1,566,996	$ 17,673,865
Intergovernmental, grants, and contributions	18,055,724	682,058	891,790	-	1,593,288	21,222,860
Charges for services	422,096	-	-	-	20,400	442,496
Licenses and permits	1,270,859	-	-	-	-	1,270,859
Fees, fines, and forfeits	453,167	-	-	-	-	453,167
Investment income	894,624	261,599	193,791	37,120	188,648	1,575,782
Miscellaneous	487,211	-	-	-	39,448	526,659
Total revenues	28,956,634	7,119,845	2,365,103	1,315,326	3,408,780	43,165,688
EXPENDITURES						
Current						
General government	6,138,751	-	-	-	719,310	6,858,061
Public safety	11,626,490	-	-	-	-	11,626,490
Public works	5,539,962	2,611,695	761,711	-	962,918	9,876,286
Capital outlay	1,363,962	9,258,689	11,120,027	6,094,627	2,974,637	30,811,942
Debt service						
Principal	68,439	-	-	-	-	68,439
Interest and fiscal charges	18,246	52,525	114,750	-	-	185,521
Total expenditures	24,755,850	11,922,909	11,996,488	6,094,627	4,656,865	59,426,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,200,784	(4,803,064)	(9,631,385)	(4,779,301)	(1,248,085)	(16,261,051)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	2,325,000	-	-	583,675	2,908,675
Transfers (out)	(2,908,675)	-	-	-	-	(2,908,675)
Bonds issued	-	4,648,814	10,156,186	-	-	14,805,000
Premium on bonds issued	-	427,758	934,517	-	-	1,362,275
SBITA issuance	122,165	-	-	-	-	122,165
Sale of capital assets	144,982	-	-	-	-	144,982
Total other financing sources (uses)	(2,641,528)	7,401,572	11,090,703	-	583,675	16,434,422
NET CHANGE IN FUND BALANCES	1,559,256	2,598,508	1,459,318	(4,779,301)	(664,410)	173,371
FUND BALANCES (DEFICIT), MAY 1, AS REPORTED	18,614,401	32,510,542	-	(31,796,154)	5,148,235	24,477,024
Change within financial reporting entity	-	-	993,421	-	(993,421)	-
FUND BALANCES (DEFICIT), MAY 1, AS RESTATED	18,614,401	32,510,542	993,421	(31,796,154)	4,154,814	24,477,024
FUND BALANCES (DEFICIT), APRIL 30	$ 20,173,657	$ 35,109,050	$ 2,452,739	$ (36,575,455)	$ 3,490,404	$ 24,650,395

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, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$ 173,371
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	31,539,175
The capital contributions are only reported in the statement of activities	1,712,246
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized in the statement of activities	(143,372)
The issuance of long-term debt and related costs is shown on the fund financials as other financing sources but is recorded as a long-term liability on the government-wide statements	
General obligation bonds	(14,805,000)
Premium on bonds issued	(1,362,275)
Leases issued	(46,713)
Less internal services leases issued	46,713
SBITAs payable	(122,165)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Leases principal	37,329
Less internal services portion of leases principal	(10,770)
SBITAs principal	41,880
The change in accrued interest on long-term debt is shown as a decrease of expense on the statement of activities	(641,031)
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	(888,345)
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	1,077,728
The change in the total OPEB liability and related deferred inflows and outflows are only reported in the statement of activities	(147,350)
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 and amortization	(6,151,110)
Less internal services portion of depreciation and amortization	16,296
Amortization of bond premium	95,359
Change in investment in joint venture	241,781
Change in compensated absences	(1,062,431)
The change in net position of the internal service funds is reported only in the statement of activities	(23,861)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 9,577,455

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT ASSETS		
Cash and cash equivalents	$ 6,467,743	$ -
Investments	17,831,201	-
Receivables		
Accounts	2,083,649	27,299
Leases	566,856	-
Accrued interest	3,344	-
Prepaid items	43,553	-
Inventory	-	207,170
Total current assets	26,996,346	234,469
NONCURRENT ASSETS		
Advances to other funds	5,211,187	-
Capital assets		
Nondepreciable	7,369,782	-
Depreciable, net of accumulated depreciation/amortization	70,477,468	65,466
Total capital assets	77,847,250	65,466
Total noncurrent assets	83,058,437	65,466
Total assets	110,054,783	299,935
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	894,958	-
Pension items - OPEB	268,686	-
Asset retirement obligation	219,546	-
Total deferred outflows of resources	1,383,190	-
Total assets and deferred outflows of resources	111,437,973	299,935

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CURRENT LIABILITIES		
Accounts payable	$ 2,192,007	$ 67,738
Accrued interest	59,591	368
Due to other funds	-	161,732
Current portion of long-term debt	1,473,606	15,457
Total current liabilities	3,725,204	245,295
LONG-TERM LIABILITIES		
Long-term liabilities	23,639,492	47,346
Total long-term liabilities	23,639,492	47,346
Total liabilities	27,364,696	292,641
DEFERRED INFLOWS OF RESOURCES		
Pension items - OPEB	139,718	-
Lease items	548,767	-
Total deferred inflows of resources	688,485	-
Total liabilities and deferred inflows of resources	28,053,181	292,641
NET POSITION		
Net investment in capital assets	54,005,799	2,663
Unrestricted	29,378,993	4,631
TOTAL NET POSITION	$ 83,384,792	$ 7,294

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, 2025

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
OPERATING REVENUES		
Charges for services	$ 15,594,693	$ -
Administrative fee	149,124	-
Infrastructure fee	1,394,327	-
Maintenance billings	-	2,015,458
Fleet maintenance and fuel	-	358,788
Miscellaneous	100,809	318
Total operating revenues	17,238,953	2,374,564
OPERATING EXPENSES		
Water operations	4,748,744	-
Sewer operations	4,306,668	-
Nondepartmental	984,759	-
Building services	-	1,186,275
Vehicle maintenance	-	1,188,950
Depreciation and amortization	4,319,827	16,296
Total operating expenses	14,359,998	2,391,521
OPERATING INCOME (LOSS)	2,878,955	(16,957)
NON-OPERATING REVENUES (EXPENSES)		
Sale of capital assets	25,896	-
Investment income	1,108,535	-
Interest expense and fiscal agent fees	(473,981)	(6,904)
Total non-operating revenues (expenses)	660,450	(6,904)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	3,539,405	(23,861)
CAPITAL CONTRIBUTIONS	533,448	-
CHANGE IN NET POSITION	4,072,853	(23,861)
NET POSITION, MAY 1	79,311,939	31,155
NET POSITION, APRIL 30	$ 83,384,792	$ 7,294

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2025

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 16,900,578	$ 358,788
Cash received for interfund services provided	-	2,003,898
Cash paid to suppliers	(5,399,129)	(1,355,654)
Cash paid for interfund services	(444,009)	-
Cash paid to employees	(3,351,915)	(1,032,077)
Other receipts (payments)	100,809	318
Net cash from operating activities	7,806,334	(24,727)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	-	42,089
Net cash from noncapital financing activities	-	42,089
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(4,245,103)	-
Sale of capital assets	31,840	-
Principal paid	(1,988,842)	(10,770)
Interest paid	(489,599)	(6,592)
Net cash from capital and related financing activities	(6,691,704)	(17,362)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investment securities	(5,301,177)	-
Sale of investment securities	3,939,354	-
Interest received	1,108,876	-
Net cash from investing activities	(252,947)	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	861,683	-
CASH AND CASH EQUIVALENTS, MAY 1	5,606,060	-
CASH AND CASH EQUIVALENTS, APRIL 30	$ 6,467,743	$ -

(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, 2025

	Business-Type Activities	Governmental Activities
	Waterworks and Sewerage	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	$ 2,878,955	$ (16,957)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation and amortization	4,319,827	16,296
Changes in assets and liabilities		
Accounts receivable	(235,699)	(11,561)
Leases receivable	86,281	-
Prepaid items	624	-
Inventory	-	(32,251)
Accounts payable	205,765	19,746
Pension and OPEB related items	464,702	-
Deferred inflow of resources - leases	(88,772)	-
Compensated absences payable	174,651	-
NET CASH FROM OPERATING ACTIVITIES	$ 7,806,334	$ (24,727)
NONCASH TRANSACTIONS		
Capital asset additions included in accounts payable	$ 1,533,249	$ -
Capital contributions	533,448	-
Loss on capital asset disposals	(5,944)	-
Assets acquired through intangible leases/SBITAs	59,292	46,713
TOTAL NONCASH TRANSACTIONS	$ 2,120,045	$ 46,713

See accompanying notes to financial statements.

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

April 30, 2025

	Police Pension
ASSETS	
Cash and short-term investments	$ 109,272
Investments	
Investments held in the Illinois Police Officers' Pension Investment Fund	54,555,488
Total assets	54,664,760
LIABILITIES	
None	-
Total liabilities	-
NET POSITION RESTRICTED FOR PENSIONS	$ 54,664,760

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, 2025

ADDITIONS	
Contributions	
Employer	$ 2,280,000
Employee	612,016
Total contributions	2,892,016
Investment income	
Net appreciation in fair value of investments	4,501,832
Interest	310,068
Total investment income	4,811,900
Less investment expense	(35,122)
Net investment income	4,776,778
Total additions	7,668,794
DEDUCTIONS	
Benefits and refunds	2,352,629
Administration	24,388
Total deductions	2,377,017
NET INCREASE	5,291,777
NET POSITION RESTRICTED FOR PENSIONS	
May 1	49,372,983
April 30	$ 54,664,760

See accompanying notes to financial statements.

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 President, 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.

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 Park Improvement Fund is 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.

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

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."

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Prepaid Items and Inventory

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items. 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. Tangible and Intangible 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 and licensed 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)

h. Tangible and Intangible Capital Assets (Continued)

Intangible assets represent the Villages' right-to-use leased assets. These intangible assets, as defined by GASB Statement No. 87, *Leases,* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* are for leases of nonfinancial assets including equipment, buildings, and software. Intangibles are amortized over the shorter of the lease term or useful life of the intangible asset.

i. Compensated Absences

The Village implemented GASB Statement 101, *Compensated Absences*, for fiscal year ended April 30, 2025. Vested or accumulated vacation 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 entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was not required to be restated as the amounts were determined to be immaterial.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Balance/Net Position (Continued)

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

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

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

k. Long-Term Obligations

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

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 another 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Deferred Outflows/Inflows of Resources

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

n. Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments - Illinois statutes and the Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois 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, the Illinois Trust 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.

2. DEPOSITS AND INVESTMENTS (Continued)

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 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, 2025.

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, 2025, 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.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments

The following table presents the investments and maturities of the Village's securities subject to interest rate risk as of April 30, 2025:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less than 1	1-5	6-10	Greater than 10
U.S. Treasury securities	$ 2,610,317	$ 631,227	$ 1,979,090	$ -	$ -
U.S. agency securities	755,761	517,731	209,956	12,572	15,502
Municipal bonds	306,630	132,833	173,797	-	-
Negotiable certificates of deposit	2,311,526	1,014,815	1,296,711	-	-
TOTAL	$ 5,984,234	$ 2,296,606	$ 3,659,554	$ 12,572	$ 15,502

The Village has the following recurring fair value measurements as of April 30, 2025: 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.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

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. Obligations of corporations must be rated at the time of purchase in one of the three highest classifications established by at least two standard rating services. Obligations of municipal bonds must be rated at the time of purchase in one of the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions. The Illinois Funds and Illinois Metropolitan Investment Fund (IMET) are rated AAA. The Village's U.S. agency securities are rated Aaa by Moody's. The Village's Municipal Bonds have ratings from Aa2 to Aaa by Moody's. The negotiable certificates of deposit are not rated.

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

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 2024 levy year attach as an enforceable lien on January 1, 2024, 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, 2025 and August 1, 2025, and are payable in two installments, on or about June 1, 2025 and September 1, 2025. 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 2024 taxes are intended to finance the 2026 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2025 tax levy has not been recorded as a receivable at April 30, 2025, as the tax attached as a lien on property as of January 1, 2025; however, the tax will not be levied until December 2025 and, accordingly, is not measurable at April 30, 2025.

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2025 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Tangible capital assets not being depreciated				
Land	$ 97,751,623	$ 668,759	$ -	$ 98,420,382
Construction in progress	23,279,618	27,814,911	8,889,638	42,204,891
Total tangible capital assets not being depreciated	121,031,241	28,483,670	8,889,638	140,625,273
Tangible capital assets being depreciated				
Buildings	16,644,231	-	-	16,644,231
Improvements other than buildings	39,054,699	3,744,907	-	42,799,606
Vehicles and equipment	8,127,017	856,896	194,154	8,789,759
Streets/storm sewers/bridges	136,735,471	8,933,421	146,298	145,522,594
Total tangible capital assets being depreciated	200,561,418	13,535,224	340,452	213,756,190
Intangible capital assets being amortized				
Vehicles and equipment	142,086	46,713	19,364	169,435
Software	-	122,165	-	122,165
Total intangible capital assets being amortized	142,086	168,878	19,364	291,600
Total tangible and intangible capital assets being depreciated and amortized	200,703,504	13,704,102	359,816	214,047,790
Less accumulated depreciation for				
Buildings	7,978,012	332,359	-	8,310,371
Improvements other than buildings	19,230,339	1,797,654	-	21,027,993
Vehicles and equipment	6,828,284	399,092	194,154	7,033,222
Streets/storm sewers/bridges	65,013,878	3,545,517	2,926	68,556,469
Total accumulated depreciation	99,050,513	6,074,622	197,080	104,928,055

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated amortization for				
Vehicles and equipment	$ 46,298	$ 39,160	$ 19,364	$ 66,094
Software	-	37,328	-	37,328
Total accumulated amortization	46,298	76,488	19,364	103,422
Total accumulated depreciation and amortization	99,096,811	6,151,110	216,444	105,031,477
Total tangible and intangible capital Assets being depreciated and amortized, net	101,606,693	7,552,992	143,372	109,016,313
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	$ 222,637,934	$ 36,036,662	$ 9,033,010	$ 249,641,586

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

DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	
General government	$ 151,729
Public safety	148,175
Highways and streets	5,774,718
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	$ 6,074,622
AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	
General government	$ 66,463
Public safety	5,009
Highways and streets	5,016
TOTAL AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	$ 76,488

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Tangible capital assets not being depreciated				
Land	$ 3,644,048	$ -	$ -	$ 3,644,048
Construction in progress	3,965,643	4,637,928	4,877,837	3,725,734
Total tangible capital assets not being depreciated	7,609,691	4,637,928	4,877,837	7,369,782
Tangible capital assets being depreciated				
Water and sewer system	137,059,592	6,027,113	37,727	143,048,978
Buildings	17,403,306	-	-	17,403,306
Vehicles and equipment	2,148,833	313,445	46,939	2,415,339
Total tangible capital assets being depreciated	156,611,731	6,340,558	84,666	162,867,623
Intangible capital assets being amortized				
Vehicles and equipment	89,224	28,751	47,369	70,606
Software	-	30,541	-	30,541
Total intangible capital assets being amortized	89,224	59,292	47,369	101,147
Total tangible and intangible capital assets being depreciated and amortized	156,700,955	6,399,850	132,035	162,968,770
Less accumulated depreciation for				
Water and sewer system	79,118,881	3,775,413	31,783	82,862,511
Buildings	7,892,502	348,068	-	8,240,570
Vehicles and equipment	1,236,611	164,836	46,939	1,354,508
Total accumulated depreciation	88,247,994	4,288,317	78,722	92,457,589
Less accumulated amortization for				
Vehicles	49,572	22,178	47,369	24,381
Software	-	9,332	-	9,332
Total accumulated amortization	49,572	31,510	47,369	33,713
Total accumulated depreciation and amortization	88,297,566	4,319,827	126,091	92,491,302
Total tangible and intangible capital assets being depreciated and amortized, net	68,403,389	2,080,023	5,944	70,477,468
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	$ 76,013,080	$ 6,717,951	$ 4,883,781	$ 77,847,250

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).

5. RISK MANAGEMENT (Continued)

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 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.

6. JOINT VENTURE (Continued)

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, Illinois 60014.

The Village reports its activities in SEECOM as a governmental joint venture. In accordance with the joint venture agreement, the Village remitted $566,701 to SEECOM during fiscal year 2025. In addition, the Village's equity interest in the joint venture's net position of $2,397,420 is recorded within the governmental activities column of the statement of net position.

7. LONG-TERM DEBT

a. General Obligation Bonds

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

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
$14,805,000 General Obligation Bond Series 2024, due in annual installments of $610,000 to $1,630,000, plus interest of 5.00% payable each June 15 and December 15 through December 15, 2036.	Debt Service Fund	$ -	$ 14,805,000	$ -	$ 14,805,000	$ 610,000
$7,645,000 General Obligation Refunding Bond Series 2013, due in annual installments of $570,000 to $830,000, plus interest of 3.00% to 3.25% payable each April 1 and October 1 through April 1, 2025.	Waterworks and Sewerage	830,000	-	830,000	-	-
TOTAL GENERAL OBLIGATION BONDS		$ 830,000	$ 14,805,000	$ 830,00	$ 14,805,000	$ 610,000

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	$ 15,339,308	$ -	$ 715,744	$ 14,623,564	$ 730,129
$2,813,800 IEPA loan payable #L175553, due in semiannual installments, plus interest of 1.84%.	Waterworks and Sewerage	2,375,106	-	128,931	2,246,175	131,314
$6,467,300 IEPA loan payable #L175554, due in semiannual installments, plus interest of 2%.	Waterworks and Sewerage	5,651,927	-	282,191	5,369,736	287,865
TOTAL IEPA LOANS		$ 23,366,341	$ -	$ 1,126,866	$ 22,239,475	$ 1,149,308

7. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds Principal	Interest
2026	$ 610,000	$ 1,100,094
2027	1,000,000	709,750
2028	1,050,000	659,750
2029	1,100,000	607,250
2030	1,155,000	552,250
2031	1,215,000	494,500
2032	1,275,000	433,750
2033	1,340,000	370,000
2034	1,405,000	303,000
2035	1,475,000	232,750
2036	1,550,000	159,000
2037	1,630,000	81,500
TOTAL	$ 14,805,000	$ 5,703,594

	Business-Type Activities							
	IEPA #L175553 Loan Payable		IEPA #L175554 Loan Payable		IEPA #L175550 Loan Payable		Total IEPA Loans Payable	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 131,314	$ 40,728	$ 287,865	$ 105,963	$ 730,129	$ 288,839	$ 1,149,308	$ 435,530
2027	133,742	38,301	293,649	100,177	744,806	274,163	1,172,197	412,641
2028	136,214	35,829	299,552	94,274	759,776	259,193	1,195,542	389,296
2029	138,732	33,311	305,573	88,253	775,048	243,921	1,219,353	365,485
2030	141,296	30,747	311,715	82,111	790,626	228,343	1,243,637	341,201
2031	143,908	28,135	317,980	75,846	806,518	212,451	1,268,406	316,432
2032	146,568	25,475	324,372	69,454	822,729	196,240	1,293,669	291,169
2033	149,277	22,765	330,892	62,934	839,265	179,703	1,319,434	265,402
2034	152,037	20,006	337,542	56,283	856,135	162,834	1,345,714	239,123
2035	154,847	17,196	344,327	49,499	873,343	145,626	1,372,517	212,321
2036	157,709	14,334	351,248	42,578	890,898	128,071	1,399,855	184,983
2037	160,624	11,418	358,308	35,518	908,805	110,164	1,427,737	157,100
2038	163,593	8,449	365,510	28,316	927,072	91,897	1,456,175	128,662
2039	166,617	5,425	372,857	20,969	945,706	73,263	1,485,180	99,657
2040	169,697	2,345	380,351	13,475	964,715	54,255	1,514,763	70,075
2041	-	-	387,995	5,830	984,105	34,864	1,372,100	40,694
2042	-	-	-	-	1,003,888	15,083	1,003,888	15,083
TOTAL	$ 2,246,175	$ 334,464	$ 5,369,736	$ 931,480	$ 14,623,564	$ 2,698,910	$ 22,239,475	$ 3,964,854

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
General obligation bonds	$ -	$ 14,805,000	$ -	$ 14,805,000	$ 610,000
Unamortized premium on bonds	-	1,362,275	95,359	1,266,916	-
Leases payable	98,849	46,713	37,329	108,233	44,394
SBITAs payable	-	122,165	41,880	80,285	39,462
Compensated absences**	1,301,880	1,062,431	-	2,364,311	988,456
Net pension liability - IMRF*	2,843,067	130,961	-	2,974,028	-
Net pension liability - Police Pension*	12,672,293	1,437,639	-	14,109,932	-
Total OPEB liability*	2,123,804	258,196	-	2,382,000	174,651
TOTAL	$ 19,039,893	$ 19,225,380	$ 174,568	$ 38,090,705	$ 1,856,963

*These liabilities are generally retired by the General Fund.

**The amount displayed as additions or reductions represents the net change in the liability.

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	$ 830,000	$ -	$ 830,000	$ -	$ -
Unamortized premium on bonds	48,058	-	48,058	-	-
IEPA loans payable	23,366,341	-	1,126,866	22,239,475	1,149,308
Asset retirement obligation	270,000	-	-	270,000	-
Leases payable	41,411	28,751	21,506	48,656	19,932
SBITAs payable	-	30,541	10,470	20,071	9,865
Compensated absences*	345,005	174,651	-	519,656	250,838
Net pension liability (IMRF)	1,344,867	57,841	-	1,402,708	-
Total OPEB liability	545,216	67,316	-	612,532	43,663
TOTAL	$ 26,790,898	$ 359,100	$ 2,036,900	$ 25,113,098	$ 1,473,606

*The amount displayed as additions or reductions represents the net change in the liability.

7. LONG-TERM DEBT (Continued)

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 useful lives of the water wells is 60 years.

f. Leases Payable

In accordance with GASB Statement No. 87, *Leases*, the Village's lessee activity is as follows:

The Village entered into a lease arrangement with a start date of July 2022, for right-to-use machinery and equipment assets. Payments of $536 are due in quarterly installments through July 2027. Total intangible right-to-use assets acquired under these agreements are $6,556 for governmental activities. Total principal payments made during the fiscal year on these arrangements were $2,027 for governmental activities. The lease liability associated with these arrangements is $4,188 for governmental activities.

The Village entered into various lease arrangements with start dates ranging from August 2019 to February 2025, for right-to-use vehicle assets. Payments ranging from $601 to $1,351 are due in monthly installments, through February 2030. Total intangible right-to-use assets acquired under these agreements are $162,879 and $70,606 for governmental and business-type activities, respectively. Total principal payments made during the fiscal year on these arrangements were $35,302 and $21,506 for governmental and business-type activities, respectively. The lease liability associated with these arrangements is $104,045 and $48,656 for governmental and business-type activities, respectively.

Obligations of governmental activities under lease liabilities, typically paid from the General Fund and Building Maintenance Fund and obligations of business-type activities under lease liabilities, typically paid from the Water and Sewer Fund, including future interest payments at April 30, 2025, were as follows on the following page:

7. LONG-TERM DEBT (Continued)

f. Leases Payable (Continued)

Year Ending April 30,	Lease Liabilities			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	$ 44,394	$ 7,275	$ 19,932	$ 3,494
2027	33,152	3,756	10,679	1,940
2028	10,899	2,205	5,866	1,351
2029	10,400	1,324	6,401	815
2030	9,388	380	5,778	235
TOTAL	$ 108,233	$ 14,940	$ 48,656	$ 7,835

g. SBITAs Payable

In accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the Village's SBITA activity is as follows:

The Village entered a SBITA arrangement in 2024 for general government operational software. Payments ranging from $303 to $1,351 are due in monthly installments, through February 2030. The total intangible right-to-use asset acquired under this agreement is $122,165 and $30,541 for governmental and business-type activities, respectively. The total principal payments made during the fiscal year on this arrangement was $ 41,880 and $10,470 for governmental and business-type activities, respectively. The lease liability associated with this agreement is $80,285 and $20,071 for governmental and business-type activities, respectively.

Obligations of governmental activities under SBITA liabilities, typically paid from the General Fund, and obligations of business-type activities under lease liabilities, typically paid from the Water and Sewer Fund, including future interest payments at April 30, 2025, were as follows:

Year Ending April 30,	SBITA Liabilities			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	$ 39,462	$ 2,770	$ 9,865	$ 692
2027	40,823	1,408	10,206	352
TOTAL	$ 80,285	$ 4,178	$ 20,071	$ 1,044

8. INDIVIDUAL FUND DISCLOSURES

Individual fund amounts due to other funds were as follows:

Fund	Receivable	Payable
General	$ 161,732	$ -
Internal Service Funds	-	161,732
TOTAL	$ 161,732	$ 161,732

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 for cash deficits. Repayment is expected within one year.

Individual fund advances were as follows:

Fund	Advances To	Advances From
General	$ 655,151	$ -
Street Improvement Fund	31,163,041	-
Downtown TIF District Fund	-	37,029,379
Water and Sewer	5,211,187	-
TOTAL	$ 37,029,379	$ 37,029,379

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	$ -	$ 2,908,675
Street Improvement Fund	2,325,000	-
Nonmajor Governmental Funds		
Cemetery Fund	198,675	-
Natural Area and Drainage	385,000	-
TOTAL	$ 2,908,675	$ 2,908,675

8. INDIVIDUAL FUND DISCLOSURES (Continued)

The purposes of significant transfers are as follows:

- The General Fund transferred $2,325,000 of surplus monies per the budget to the Street Improvement Fund for the purpose of completing various Village projects.

- The remaining transfers of $198,675 and $385,000 were transferred from the General Fund to the Cemetery Fund and Natural Area and Drainage Fund for the purpose of various capital improvements and Village projects.

The Downtown TIF District Fund had a deficit fund balance of $36,575,455 as of April 30, 2025. This deficit is expected to be eliminated with future tax increment property taxes.

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. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the Village's lessor activity is as follows:

The Village entered into a lease arrangement starting January 2023, to lease land property. Payments of $850 are due to the Village in monthly installments, through January 2026 which reflects all renewal options being exercised for this agreement. The lease arrangement is noncancelable and maintains an interest rate of 1.53%.

10. LESSOR DISCLOSURES (Continued)

The Village entered into five lease arrangements with start dates ranging from June 2002 to March 2009 and two subleases with start dates ranging from November 2021 to July 2023 to lease cell tower property. Payments ranging from $1,380 to $51,495 are due to the Village in annual installments, through June 2036, which reflects all renewal options being exercised for these agreements. The lease arrangements are noncancelable and maintain interest rates ranging from 1.442% to 1.977%.

During the fiscal year, the Village collected $192,473 and recognized a $180,783 reduction in the related deferred inflow of resources related to lessor agreements. The remaining lease receivable and deferred inflow of resources for these arrangements is as $1,366,989 and $1,313,412, respectively.

11. 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 Statues (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 table below is a summary for all pension plans as of and for the year ended April 30, 2025:

	IMRF	Police Pension	Total
Net pension liability	$ 4,376,736	$ 14,109,932	$ 18,486,668
Deferred outflows of resources	2,756,262	5,157,845	7,914,107
Deferred inflows of resources	-	1,639,771	1,639,771
Pension expense	2,024,465	1,202,272	3,226,737

11. 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, 2024, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	82
Inactive employees entitled to but not yet receiving benefits	66
Active employees	95
TOTAL	243

Benefits Provided

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

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

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

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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, 2025 was 8.51% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2024 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, 2024
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 108.00%) and Female (adjusted 106.40%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

11. 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.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85%-6.25%
Cash Equivalents	1.00%	3.60%
TOTAL	100.00%	

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	$ 45,136,398	$ 40,948,464	$ 4,187,934
Changes for the period			
Service cost	701,350	-	701,350
Interest	3,238,854	-	3,238,854
Difference between expected and actual experience	540,702	-	540,702
Changes in assumptions	-	-	-
Employer contributions	-	661,545	(661,545)
Employee contributions	-	362,633	(362,633)
Net investment income	-	3,930,335	(3,930,335)
Benefit payments and refunds	(1,626,440)	(1,626,440)	-
Other (net transfer)	-	(662,409)	662,409
Net changes	2,854,466	2,665,664	188,802
BALANCES AT DECEMBER 31, 2024	$ 47,990,864	$ 43,614,128	$ 4,376,736

11. 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, 2024, the Village recognized pension expense of $2,024,465.

At April 30, 2025, 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	$ 1,611,589	$ -
Changes in assumption	27,693	-
Net difference between projected and actual earnings on pension plan investments	850,380	-
Contributions made between January 1, 2025 and April 30, 2025	266,600	-
TOTAL	$ 2,756,262	$ -

$266,600 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, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending April 30,	
2026	$ 1,221,984
2027	1,622,672
2028	(171,164)
2029	(183,830)
2030	-
Thereafter	-
TOTAL	$ 2,489,662

11. 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)	$ 10,977,165	$ 4,376,736	$ (778,019)

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 President, 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.

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2025, the measurement date, the Police Pension Plan membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	31
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	50
TOTAL	87

Benefits Provided

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

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

11. 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, 2025, the Village's contribution was 43.17% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. The pension fund transferred their investment assets to the IPOPIF in June 2022.

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Deposits with Financial Institutions

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

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, 2025, all of the Fund's bank balances were collateralized in accordance with their investment policy.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

Fair Value Measurement

The plan categorizes 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. The plan held no investments subject to fair value measurement at April 30, 2025.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was $54,555,488 at April 30, 2025. The pooled investments consist of the investments as noted in the target allocation table available at https://ipopif.org. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2025.

11. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Net Asset Value (Continued)

The Plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women, and persons with disabilities.

Investment Rate of Return

For the year ended April 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.59%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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.

11. 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, 2025	$ 62,045,276	$ 49,372,983	$ 12,672,293
Changes for the period			
Service cost	1,264,006	-	1,264,006
Interest	4,108,655	-	4,108,655
Difference between expected and actual experience	2,484,890	-	2,484,890
Changes in assumptions	1,224,494	-	1,224,494
Changes of benefit terms	-	-	-
Employer contributions	-	2,280,000	(2,280,000)
Employee contributions	-	523,475	(523,475)
Other contributions	-	88,541	(88,541)
Net investment income	-	4,776,778	(4,776,778)
Benefit payments and refunds	(2,352,629)	(2,352,629)	-
Administrative expense	-	(24,388)	24,388
Net changes	6,729,416	5,291,777	1,437,639
BALANCES AT APRIL 30, 2025	$ 68,774,692	$ 54,664,760	$ 14,109,932

There were changes in assumptions related to the inflation rate, pay increases, mortality rates, and other demographics since the previous measurement date.

The plan fiduciary net position as a percentage of total pension liability was 79.48% at April 30, 2025.

11. 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, 2025 using the following actuarial methods and assumptions.

Actuarial valuation date	April 30, 2025
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	4.00% to 8.90%
Interest rate	6.75%
Postretirement benefit increases	3.00%
Asset valuation method	Fair value

Mortality rates were based on the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates.

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

For the year ended April 30, 2025, the Village recognized police pension expense of $1,202,272. At April 30, 2025, 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	$ 3,673,376	$ 1,486,350
Changes in assumption	1,284,238	153,421
Net difference between projected and actual earnings on pension plan investments	200,231	-
TOTAL	$ 5,157,845	$ 1,639,771

11. 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 (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

Year Ending April 30,	
2026	$ 1,331,032
2027	394,117
2028	(81,146)
2029	161,264
2030	564,310
Thereafter	1,148,497
TOTAL	$ 3,518,074

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	$ 25,387,915	$ 14,109,932	$ 5,068,841

12. 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, 2025, membership consisted of:

Inactive fund members or beneficiaries currently receiving benefit payments	20
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	139
TOTAL	159
Participating employers	1

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Actuarial Assumptions and Other Inputs

The total OPEB liability was measured at April 30, 2025, as determined by an actuarial valuation as of April 30, 2025, 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	4.64%
Healthcare cost trend rates	5.50% to 6.50% Initial 4.50% Ultimate
Retirees share of benefit-related costs	100% Regular Plan 0% PSEBA Eligible

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index at April 30, 2025.

Mortality rates were based on the IMRF mortality rates in Note 11.

The actuarial assumptions used in the April 30, 2025 valuation are based on 20% participation assumed, with 30% electing spouse coverage.

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2024	$ 2,669,020
Changes for the period	
Service cost	38,724
Interest	113,146
Difference between expected and actual experience	338,862
Changes in benefit terms	100,610
Changes in assumptions	(47,516)
Benefit payments	(218,314)
Net changes	325,512
BALANCES AT APRIL 30, 2025	$ 2,994,532

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

There were changes in benefit terms related to the Village's portion of the PSEBA recipients' benefits.

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 4.64% 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 (3.64%) or 1 percentage point higher (5.64%) than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Total OPEB liability	$ 3,334,206	$ 2,994,532	$ 2,713,204

12. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 5.50% - 6.50% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 4.50%-5.50%) or 1 percentage point higher (5.50% to 6.50% - 7.50%) than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	$ 2,690,901	$ 2,994,532	$ 3,359,994

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

For the year ended April 30, 2025, the Village recognized OPEB expense of $403,228. At April 30, 2025, 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	$ 574,263	$ 30,158
Changes in assumptions	748,398	657,633
TOTAL	$ 1,322,661	$ 687,791

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

Year Ending April 30,	
2026	$ 150,749
2027	150,749
2028	141,346
2029	50,943
2030	23,021
Thereafter	118,062
TOTAL	$ 634,870

13. FUND BALANCE RESTATEMENTS

Change within Financial Reporting Entity

The Village's beginning fund balances were adjusted due to a change within the reporting entity, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. The Park Improvement Fund was reported as nonmajor for the fiscal year ended April 30, 2024, and is reported as major for the fiscal year ended April 30, 2025. Additionally, this fund was moved from a Special Revenue Fund at April 30, 2024 to a Capital Projects Fund starting in fiscal year ended April 30, 2025. The effect of this change is as follows:

	Park Improvement Fund	
	Major Governmental	Nonmajor Governmental
BEGINNING FUND BALANCE, AS REPORTED	$ -	$ 5,148,235
Change within financial reporting entity	993,421	(993,421)
Total net restatement	993,421	(993,421)
BEGINNING FUND BALANCE, AS RESTATED	$ 993,421	$ 4,154,814

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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 6,942,000	$ 6,942,000	$ 7,372,953
Intergovernmental, grants, and contributions	16,307,000	16,307,000	18,055,724
Charges for services	299,500	299,500	422,096
Licenses and permits	795,000	795,000	1,270,859
Fees, fines, and forfeits	281,000	281,000	453,167
Investment income	416,000	416,000	894,624
Miscellaneous	485,200	485,200	487,211
Total revenues	25,525,700	25,525,700	28,956,634
EXPENDITURES			
Current			
General government	6,540,100	6,558,410	6,138,751
Public safety	12,060,600	12,113,600	11,626,490
Public works	5,731,500	5,996,701	5,539,962
Debt service			
Principal	-	-	68,439
Interest and fiscal charges	22,000	22,000	18,246
Capital outlay	863,000	1,266,430	1,363,962
Total expenditures	25,217,200	25,957,141	24,755,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	308,500	(431,441)	4,200,784
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(2,710,000)	(2,710,000)	(2,908,675)
Lease issuance	-	-	122,165
Sale of capital assets	75,000	75,000	144,982
Total other financing sources (uses)	(2,635,000)	(2,635,000)	(2,641,528)
NET CHANGE IN FUND BALANCE	$ (2,326,500)	$ (3,066,441)	1,559,256
FUND BALANCE, MAY 1			18,614,401
FUND BALANCE, APRIL 30			$ 20,173,657

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 1,200,000	$ 1,200,000	$ 1,278,206
Investment income	10,000	10,000	37,120
Total revenues	1,210,000	1,210,000	1,315,326
EXPENDITURES			
General government			
Engineering services	10,000	10,000	-
Capital outlay	1,200,000	1,200,000	6,094,627
Total expenditures	1,210,000	1,210,000	6,094,627
NET CHANGE IN FUND BALANCE	$ -	$ -	(4,779,301)
FUND BALANCE (DEFICIT), MAY 1			(31,796,154)
FUND BALANCE (DEFICIT), APRIL 30			$ (36,575,455)

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	$ 753,644	$ 745,068	$ 750,471	$ 669,837	$ 636,395	$ 739,740	$ 743,163	$ 666,251	$ 657,510	$ 708,982
Contributions in relation to the actuarially determined contribution	753,644	745,068	750,471	669,837	636,395	739,740	743,163	666,251	657,510	708,982
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	$ 7,228,845	$ 7,788,186	$ 8,330,206
Contributions as a percentage of covered payroll	11.37%	11.52%	11.46%	10.69%	10.29%	11.80%	11.28%	9.22%	8.44%	8.51%

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 19 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually, wage growth of 2.75%, and inflation of 2.25%.

(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,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	$ 1,239,425	$ 1,836,961	$ 1,899,008	$ 1,983,552	$ 1,984,537	$ 2,067,570	$ 2,279,056	$ 2,135,484	$ 1,905,327	$ 2,050,508
Contributions in relation to the actuarially determined contribution	1,240,000	1,837,000	1,900,000	1,992,834	1,985,000	2,068,000	2,280,983	2,280,000	2,280,000	2,280,000
CONTRIBUTION DEFICIENCY (Excess)	$ (575)	$ (39)	$ (992)	$ (9,282)	$ (463)	$ (430)	$ (1,927)	$ (144,516)	$ (374,673)	$ (229,492)
Covered payroll	$ 4,077,186	$ 4,250,692	$ 4,095,714	$ 4,107,186	$ 4,389,213	$ 4,284,035	$ 4,712,749	$ 5,048,740	$ 5,284,537	$ 5,281,967
Contributions as a percentage of covered payroll	30.41%	43.22%	46.39%	48.52%	45.22%	48.27%	48.40%	45.16%	43.14%	43.17%

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 9.47 years; the asset valuation was at five-year smoothed fair 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 8.65%.

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Ten Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	$ 756,829	$ 727,336	$ 716,835	$ 642,958	$ 674,525	$ 668,964	$ 614,364	$ 624,277	$ 704,471	$ 701,350
Interest	1,819,378	1,956,191	2,069,862	2,142,009	2,327,014	2,492,354	2,560,378	2,747,490	2,989,347	3,238,854
Differences between expected and actual experience	(161,237)	(547,368)	(158,856)	459,661	221,880	(530,044)	597,081	1,285,742	1,280,954	540,702
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Changes of assumptions	40,403	(82,880)	(972,243)	1,075,268	-	(562,969)	-	-	50,325	-
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)	(1,185,599)	(1,537,677)	(1,626,440)
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	3,471,910	3,487,420	2,854,466
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	38,177,068	41,648,978	45,136,398
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	$ 41,648,978	$ 45,136,398	$ 47,990,864
PLAN FIDUCIARY NET POSITION										
Contributions - employer	$ 773,192	$ 745,680	$ 755,526	$ 704,046	$ 601,151	$ 716,211	$ 781,603	$ 678,498	$ 667,329	$ 661,545
Contributions - member	304,371	295,560	301,686	297,345	295,523	278,561	300,537	318,710	370,876	362,633
Net investment income	106,029	1,484,262	3,758,504	(1,053,036)	4,606,042	4,224,661	5,672,858	(4,480,133)	3,836,164	3,930,335
Benefit payments, including refunds of member contributions	(550,096)	(608,099)	(596,206)	(717,199)	(880,903)	(999,258)	(1,206,252)	(1,185,599)	(1,537,677)	(1,626,440)
Administrative expense	(456,684)	54,700	(211,695)	391,002	(85,241)	114,953	(109,133)	22,562	1,225,422	(662,409)
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	(4,645,962)	4,562,114	2,665,664
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	41,032,312	36,386,350	40,948,464
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	$ 36,386,350	$ 40,948,464	$ 43,614,128
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)	$ 5,262,628	$ 4,187,934	$ 4,376,736

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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%	87.36%	90.72%	90.88%
Covered payroll	$ 6,631,156	$ 6,484,170	$ 6,530,052	$ 6,263,753	$ 6,242,492	$ 6,190,245	$ 6,385,640	$ 7,082,445	$ 7,600,715	$ 8,147,100
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%)	74.31%	55.10%	53.72%

Notes to Required Supplementary Information

There was a change with respect to actuarial assumptions in 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 in 2016. There was a change in assumptions related to price inflation, salary increases, retirement age, and mortality rates in 2017. There was a change in the discount rate in 2018. There was a change in price inflation and salary increases in 2020. There was a change in mortality rates in 2023.

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service cost	$ 861,719	$ 1,038,677	$ 987,120	$ 1,053,751	$ 1,086,951	$ 1,171,575	$ 1,046,375	$ 1,173,877	$ 1,185,494	$ 1,264,006
Interest	2,602,515	2,704,064	2,778,626	2,936,198	3,123,750	3,266,660	3,440,176	3,566,629	3,846,679	4,108,655
Differences between expected and actual experience	(277,976)	(328,182)	(257,967)	65,822	154,826	87,320	(2,649,921)	1,058,788	927,088	2,484,890
Changes of benefit terms	-	-	-	-	212,233	-	-	57,516	-	-
Changes of assumptions	(744,218)	(1,238,868)	-	-	(32,162)	-	396,931	-	-	1,224,494
Benefit payments, including refunds of member contributions	(903,832)	(971,371)	(1,170,770)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)	(1,626,243)	(1,803,232)	(2,352,629)
Net change in total pension liability	1,538,208	1,204,320	2,337,009	2,879,783	3,167,145	2,970,500	554,025	4,230,567	4,156,029	6,729,416
Total pension liability - beginning	39,007,690	40,545,898	41,750,218	44,087,227	46,967,010	50,134,155	53,104,655	53,658,680	57,889,247	62,045,276
TOTAL PENSION LIABILITY - ENDING	$ 40,545,898	$ 41,750,218	$ 44,087,227	$ 46,967,010	$ 50,134,155	$ 53,104,655	$ 53,658,680	$ 57,889,247	$ 62,045,276	$ 68,774,692
PLAN FIDUCIARY NET POSITION										
Contributions - employer	$ 1,240,000	$ 1,837,000	$ 1,900,000	$ 1,992,834	$ 1,985,000	$ 2,068,000	$ 2,280,983	$ 2,280,000	$ 2,280,000	$ 2,280,000
Contributions - member	450,578	423,716	409,143	415,056	468,893	424,549	467,032	501,105	522,812	523,475
Contributions - other	-	-	-	-	-	4,601	36,704	82,895	-	88,541
Net investment income	(67,703)	2,101,867	1,712,063	2,117,431	572,163	9,630,620	(2,462,708)	380,598	4,283,371	4,776,778
Benefit payments, including refunds of member contributions	(903,832)	(971,371)	(1,170,771)	(1,175,988)	(1,378,453)	(1,555,055)	(1,679,536)	(1,626,243)	(1,803,232)	(2,352,629)
Administrative expense	(28,723)	(40,032)	(43,767)	(35,747)	(32,941)	(31,935)	(31,550)	(33,925)	(28,204)	(24,388)
Net change in plan fiduciary net position	690,320	3,351,180	2,806,668	3,313,586	1,614,662	10,540,780	(1,389,075)	1,584,430	5,254,747	5,291,777
Plan fiduciary net position - beginning	21,605,685	22,296,005	25,647,185	28,453,853	31,767,439	33,382,101	43,922,881	42,533,806	44,118,236	49,372,983
PLAN FIDUCIARY NET POSITION - ENDING	$ 22,296,005	$ 25,647,185	$ 28,453,853	$ 31,767,439	$ 33,382,101	$ 43,922,881	$ 42,533,806	$ 44,118,236	$ 49,372,983	$ 54,664,760
EMPLOYER'S NET PENSION LIABILITY	$ 18,249,893	$ 16,103,033	$ 15,633,374	$ 15,199,571	$ 16,752,054	$ 9,181,774	$ 11,124,874	$ 13,771,011	$ 12,672,293	$ 14,109,932

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan fiduciary net position as a percentage of the total pension liability	54.99%	61.43%	64.54%	67.64%	66.59%	82.71%	79.27%	76.21%	79.58%	79.48%
Covered payroll	$ 4,077,186	$ 4,250,692	$ 4,095,714	$ 4,107,186	$ 4,389,213	$ 4,284,035	$ 4,712,749	$ 5,048,740	$ 5,284,537	$ 5,281,967
Employer's net pension liability as a percentage of covered payroll	447.61%	378.83%	381.70%	370.07%	381.66%	214.33%	236.06%	272.76%	239.80%	267.13%

Notes to Required Supplementary Information

2025: There was a change with respect to the following assumptions: inflation rate, pay increases, mortality rates, and other demographics.

2023: There was a change to Tier II benefits.

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

2020: The 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).

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.

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.

VILLAGE OF ALGONQUIN, ILLINOIS

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

Last Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY							
Service cost	$ 43,171	$ 47,364	$ 43,073	$ 52,885	$ 40,421	$ 40,174	$ 38,724
Interest	57,199	73,158	68,448	57,948	93,678	111,595	113,146
Differences between expected and actual experience	(103,808)	-	23,986	-	397,563	-	338,862
Changes of benefit terms	-	-	-	-	-	-	100,610
Changes of assumptions	797,515	110,280	755,371	(764,104)	5,047	(78,236)	(47,516)
Benefit payments	(87,605)	(93,899)	(122,474)	(129,473)	(189,736)	(200,059)	(218,314)
Net change in total OPEB liability	706,472	136,903	768,404	(782,744)	346,973	(126,526)	325,512
Total OPEB liability - beginning	1,619,538	2,326,010	2,462,913	3,231,317	2,448,573	2,795,546	2,669,020
TOTAL OPEB LIABILITY - ENDING	$ 2,326,010	$ 2,462,913	$ 3,231,317	$ 2,448,573	$ 2,795,546	$ 2,669,020	$ 2,994,532
Covered-employee payroll	$ 10,179,525	$ 10,179,525	$ 10,224,916	$ 10,224,916	$ 12,802,329	$ 13,439,174	$ 14,099,990
Employer's total OPEB liability as a percentage of covered-employee payroll	22.85%	24.19%	31.60%	23.95%	21.84%	19.86%	21.24%

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 benefit terms and assumptions:

2025: There were changes in assumptions related to the discount rate. In addition, there were changes in benefit terms related to the Village's portion of the PSEBA recipients' benefits.

2024: There were changes in assumptions related to the discount rate.

2023: There were changes in assumptions related to the discount rate, healthcare trend rates, and decrements.

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.

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Annual money-weighted rate of return, net of investment expense	(0.31%)	9.37%	6.67%	7.42%	1.79%	29.10%	(5.60%)	0.34%	9.70%	9.59%

(See independent auditor's report.)

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:

Fund	Final Budget	Expenditures
Downtown TIF District Fund	$ 1,210,000	$ 6,094,627

COMBINING AND INDIVIDUAL FUND FINANCIALSTATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
GENERAL FUND - BY ACCOUNT

April 30, 2025

	Operating	Public Swimming Pool	Special Revenue	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	$ 1,376,506	$ -	$ 1,500,116	$ 2,876,622
Investments	14,293,712	-	195,261	14,488,973
Receivables				
Property tax	6,729,780	-	-	6,729,780
Other taxes	3,164,277	-	8,576	3,172,853
Intergovernmental, grants, and contributions	6,373	-	-	6,373
IPBC	284,184	-	-	284,184
Lease	104,161	-	-	104,161
Accrued interest	46,008	-	-	46,008
Other	730,656	-	-	730,656
Due from other funds	161,732	-	-	161,732
Advance to other funds	655,151	-	-	655,151
Prepaid items	116,016	1,559	-	117,575
Total assets	27,668,556	1,559	1,703,953	29,374,068
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 27,668,556	$ 1,559	$ 1,703,953	$ 29,374,068

(This schedule is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET (Continued)
GENERAL FUND - BY ACCOUNT

April 30, 2025

	Operating	Public Swimming Pool	Special Revenue	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 604,028	$ 865	$ 176,831	$ 781,724
Unearned revenue	168,235	17,987	36,126	222,348
Other liabilities	325,365	-	1,034,698	1,360,063
Total liabilities	1,097,628	18,852	1,247,655	2,364,135
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	6,729,780	-	-	6,729,780
Lease items	106,496	-	-	106,496
Total liabilities and deferred inflows of resources	7,933,904	18,852	1,247,655	9,200,411
FUND BALANCES				
Nonspendable				
Prepaids	116,016	1,559	-	117,575
Advances	655,151	-	-	655,151
Restricted				
Insurance	405,920	-	-	405,920
Donor programs	622,577	-	84,278	706,855
Assigned				
Capital projects	415,357	-	-	415,357
Historic commission	8,216	-	-	8,216
Subsequent year's budget	2,581,700	-	-	2,581,700
Special purpose	-	-	372,020	372,020
Unassigned (deficit)	14,929,715	(18,852)	-	14,910,863
Total fund balances (deficit)	19,734,652	(17,293)	456,298	20,173,657
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 27,668,556	$ 1,559	$ 1,703,953	$ 29,374,068

(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, 2025

	Operating	Public Swimming Pool	Special Revenue	Eliminations	Total
REVENUES					
Taxes	$ 7,265,530	$ -	$ 107,423	$ -	$ 7,372,953
Intergovernmental, grants, and contributions	18,055,724	-	-	-	18,055,724
Charges for services	293,278	128,818	-	-	422,096
Licenses and permits	1,270,859	-	-	-	1,270,859
Fees, fines, and forfeits	453,167	-	-	-	453,167
Investment income	879,920	-	14,704	-	894,624
Miscellaneous	487,201	10	-	-	487,211
Total revenues	28,705,679	128,828	122,127	-	28,956,634
EXPENDITURES					
Current					
General government	5,768,795	356,048	13,908	-	6,138,751
Public safety	11,626,490	-	-	-	11,626,490
Public works	5,517,619	-	22,343	-	5,539,962
Debt service					
Principal	68,439	-	-	-	68,439
Interest and fiscal charges	18,246	-	-	-	18,246
Capital outlay	1,363,962	-	-	-	1,363,962
Total expenditures	24,363,551	356,048	36,251	-	24,755,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,342,128	(227,220)	85,876	-	4,200,784
OTHER FINANCING SOURCES (USES)					
Transfers in	35,000	211,682	-	(246,682)	-
Transfers (out)	(3,120,357)	-	(35,000)	246,682	(2,908,675)
SBITA issuance	122,165	-	-	-	122,165
Sale of capital assets	144,982	-	-	-	144,982
Total other financing sources (uses)	(2,818,210)	211,682	(35,000)	-	(2,641,528)
NET CHANGE IN FUND BALANCES	1,523,918	(15,538)	50,876	-	1,559,256
FUND BALANCES (DEFICIT), MAY 1	18,210,734	(1,755)	405,422	-	18,614,401
FUND BALANCES (DEFICIT), APRIL 30	$ 19,734,652	$ (17,293)	$ 456,298	$ -	$ 20,173,657

(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, 2025

	Original Budget	Final Budget	Actual
TAXES			
Property taxes			
Corporate	$ 1,650,000	$ 1,650,000	$ 1,651,664
Road and bridge	440,000	440,000	464,839
Police protection	2,500,000	2,500,000	2,496,644
Police pension	2,280,000	2,280,000	2,276,935
Home rule sales tax	-	-	375,448
Total taxes	6,870,000	6,870,000	7,265,530
LICENSES AND PERMITS			
Liquor licenses	125,000	125,000	149,280
Building permits	600,000	600,000	1,033,647
Miscellaneous licenses	70,000	70,000	87,932
Total licenses and permits	795,000	795,000	1,270,859
INTERGOVERNMENTAL, GRANTS, AND CONTRIBUTIONS			
Income tax	6,050,000	6,050,000	5,984,708
Sales tax	9,440,000	9,440,000	10,964,668
Personal property replacement tax	132,000	132,000	91,095
Intergovernmental agreements	505,000	505,000	507,531
TIF surplus distribution	-	-	17,679
Grants - operating, public safety, general	-	-	66,285
Contributions	180,000	180,000	423,758
Total intergovernmental, grants, and contributions	16,307,000	16,307,000	18,055,724
CHARGES FOR SERVICES			
Building and zoning	15,000	15,000	29,332
Park usage fees	-	-	8,750
Recreation programs	90,000	90,000	82,365
Site development fee	1,000	1,000	4,186
Public art impact fee	2,000	2,000	2,975

(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, 2025

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Platting fees	$ 15,000	$ 15,000	$ 79,268
Rental income	57,500	57,500	52,568
Outsourced service fees	9,000	9,000	7,110
Police training reimbursement	20,000	20,000	24,671
Signage billings	-	-	58
Historical commission	-	-	1,995
Total charges for services	209,500	209,500	293,278
FEES, FINES, AND FORFEITS			
County court and drug fines	148,700	148,700	147,018
County prosecution fines	300	300	50
Police fines	50,000	50,000	60,209
Restitution - court cases	-	-	107,403
Police accident reports	4,500	4,500	5,153
Reports, maps, and ordinance	500	500	988
Building permit fines	1,000	1,000	-
Towing and storage	35,000	35,000	30,040
Traffic light enforcement	-	-	475
Municipal fines	38,500	38,500	96,718
Maintenance fee	2,500	2,500	5,113
Total fees, fines and forfeits	281,000	281,000	453,167
INVESTMENT INCOME	405,000	405,000	879,920
MISCELLANEOUS			
Cable TV franchise fees	475,000	475,000	374,773
Other receipts	10,000	10,000	112,428
Total miscellaneous	485,000	485,000	487,201
TOTAL REVENUES	$ 25,352,500	$ 25,352,500	$ 28,705,679

(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, 2025

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Administration			
Personnel	$ 2,083,700	$ 2,083,700	$ 1,993,411
Commodities	540,200	570,910	479,197
Contractual services	1,495,300	1,534,100	1,531,276
Other charges	223,600	172,400	163,038
Total administration	4,342,800	4,361,110	4,166,922
Community development			
Personnel	1,372,000	1,259,400	1,123,071
Commodities	58,200	58,900	52,763
Contractual services	350,800	464,070	383,829
Other charges	56,600	55,230	42,210
Total community development	1,837,600	1,837,600	1,601,873
Total general government	6,180,400	6,198,710	5,768,795
Public safety			
Police department			
Personnel	7,862,500	7,862,500	7,483,716
Commodities	367,000	417,000	319,970
Contractual services	1,386,900	1,389,900	1,408,769
Other charges	2,444,200	2,444,200	2,414,035
Total public safety	12,060,600	12,113,600	11,626,490
Public works			
Public works administration			
Personnel	692,200	692,200	677,218
Commodities	27,600	27,600	23,284
Contractual services	100,200	96,200	66,314
Other charges	10,400	12,400	17,003
Total public works administration	830,400	828,400	783,819

(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, 2025

	Original Budget	Final Budget	Actual
CURRENT (Continued)			
Public works (Continued)			
Streets department			
Personnel	$ 2,524,000	$ 2,524,000	$ 2,396,896
Commodities	298,900	467,150	459,713
Contractual services	1,962,700	2,058,051	1,837,760
Other charges	40,500	44,100	39,431
Total streets department	4,826,100	5,093,301	4,733,800
Total public works	5,656,500	5,921,701	5,517,619
Debt service			
Principal	-	-	68,439
Interest and fiscal charges	22,000	22,000	18,246
Total debt service	22,000	22,000	86,685
Capital outlay			
General government	-	-	122,165
Public works	456,000	757,210	744,276
Public safety	407,000	509,220	497,521
Total capital outlay	863,000	1,266,430	1,363,962
TOTAL EXPENDITURES	$ 24,782,500	$ 25,522,441	$ 24,363,551

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Swimming pool fees	$ 30,000	$ 30,000	$ 25,872
Swimming daily fees	30,000	30,000	33,008
Swimming lessons	20,000	20,000	28,606
Pool rental	30,000	30,000	28,840
Concessions	10,000	10,000	12,492
Miscellaneous	200	200	10
Total revenues	120,200	120,200	128,828
EXPENDITURES			
General government			
Personnel	158,400	158,400	146,665
Commodities	16,400	16,400	21,171
Contractual services	154,500	154,500	177,131
Other	14,400	14,400	11,081
Total expenditures	343,700	343,700	356,048
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(223,500)	(223,500)	(227,220)
OTHER FINANCING SOURCES (USES)			
Transfers in	223,500	223,500	211,682
Total other financing sources (uses)	223,500	223,500	211,682
NET CHANGE IN FUND BALANCE	$ -	$ -	(15,538)
FUND BALANCE (DEFICIT), MAY 1			(1,755)
FUND BALANCE (DEFICIT), APRIL 30			$ (17,293)

(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, 2025

	Original Budget	Final Budget	Actual
CURRENT			
General government			
Personnel			
Salary of pool employees	$ 146,000	$ 146,000	$ 134,925
FICA	11,100	11,100	10,322
SUI	1,300	1,300	1,418
Total personnel	158,400	158,400	146,665
Commodities			
Office supplies	300	300	106
Concessions	12,000	12,000	10,139
IT equipment and supplies	-	-	6,900
Small tools and equipment	4,100	4,100	4,026
Total commodities	16,400	16,400	21,171
Contractual services			
Telephone	2,800	2,800	2,511
Gas - heat	8,000	8,000	4,771
Electricity	7,500	7,500	6,818
Water	15,000	15,000	14,076
Bank processing fee	1,000	1,000	1,701
Professional services	8,700	8,700	4,619
Maintenance	83,000	83,000	126,114
Insurance	11,000	11,000	9,421
Maintenance - outsourced building	17,500	17,500	7,100
Total contractual services	154,500	154,500	177,131
Other			
Recreation programs	3,000	3,000	1,670
Travel, training, dues	6,200	6,200	4,376
Uniforms and safety items	5,200	5,200	5,035
Total other	14,400	14,400	11,081
TOTAL EXPENDITURES	$ 343,700	$ 343,700	$ 356,048

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Hotel	$ 72,000	$ 72,000	$ 107,423
Investment income	11,000	11,000	14,704
Total revenues	83,000	83,000	122,127
EXPENDITURES			
General government			
Regional marketing	16,000	16,000	13,908
Public works			
Contractual services - snow removal	75,000	75,000	22,343
Total expenditures	91,000	91,000	36,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,000)	(8,000)	85,876
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(35,000)	(35,000)	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)
NET CHANGE IN FUND BALANCE	$ (43,000)	$ (43,000)	50,876
FUND BALANCE, MAY 1			405,422
FUND BALANCE, APRIL 30			$ 456,298

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Home rule sales tax	$ 5,100,000	$ 5,100,000	$ 5,141,582
Utility taxes	900,000	900,000	892,792
Telecommunication taxes	118,000	118,000	141,814
Intergovernmental, grants, and contributions	-	-	682,058
Investment income	157,000	157,000	261,599
Total revenues	6,275,000	6,275,000	7,119,845
EXPENDITURES			
Public works			
Contractual services			
Legal services	15,000	15,000	25,169
Engineering	2,010,000	2,370,000	1,748,413
Infrastructure maintenance	1,430,000	1,106,400	838,113
Capital outlay	17,865,000	17,828,600	9,258,689
Debt service			
Interest and fiscal charges	-	-	52,525
Total expenditures	21,320,000	21,320,000	11,922,909
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,045,000)	(15,045,000)	(4,803,064)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,325,000	2,325,000	2,325,000
Bonds issued	5,500,000	5,500,000	4,648,814
Premium on bonds issued	-	-	427,758
Total other financing sources (uses)	7,825,000	7,825,000	7,401,572
NET CHANGE IN FUND BALANCE	$ (7,220,000)	$ (7,220,000)	2,598,508
FUND BALANCE, MAY 1			32,510,542
FUND BALANCE, APRIL 30			$ 35,109,050

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK IMPROVEMENT FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Video gaming	$ 380,000	$ 380,000	$ 180,729
Home rule sales tax	850,000	850,000	925,465
Telecommunications tax	145,000	145,000	173,328
Intergovernmental	1,000,000	1,004,500	891,790
Investment income	35,000	35,000	193,791
Total revenues	2,410,000	2,414,500	2,365,103
EXPENDITURES			
Public works			
Ecosystem maintenance	100,000	145,085	145,085
Engineering services	652,000	695,000	616,626
Capital outlay	12,683,000	12,644,500	11,120,027
Debt service			
Interest and fiscal charges	-	-	114,750
Total expenditures	13,435,000	13,484,585	11,996,488
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,025,000)	(11,070,085)	(9,631,385)
OTHER FINANCING SOURCES (USES)			
Bonds issued	10,750,000	10,750,000	10,156,186
Premium on bonds issued	-	-	934,517
Total other financing sources (uses)	10,750,000	10,750,000	11,090,703
NET CHANGE IN FUND BALANCE	$ (275,000)	$ (320,085)	1,459,318
FUND BALANCE, MAY 1			993,421
FUND BALANCE, APRIL 30			$ 2,452,739

(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.

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

NorthPoint TIF - to account for activities associated with improvements within the established NorthPoint Tax Increment Financing District.

CAPITAL PROJECTS FUND

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

Natural Area and Drainage - to account for projects related to natural area and drainage improvements. Financing is provided from taxes, grants and donations.

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2025

	Special Revenue	Capital Projects	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	$ 272,550	$ 528,875	$ 801,425
Investments	1,947,356	868,383	2,815,739
Receivables			
Property tax	1,105,141	-	1,105,141
Other taxes	-	196,663	196,663
Intergovernmental, grants, and contributions	107,346	-	107,346
Leases	695,972	-	695,972
Accrued interest	11,582	-	11,582
Prepaid items	232	-	232
Total assets	4,140,179	1,593,921	5,734,100
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 4,140,179	$ 1,593,921	$ 5,734,100
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 200,350	$ 280,056	$ 480,406
Total liabilities	200,350	280,056	480,406
DEFERRED INFLOWS OF RESOURCES			
Unavailable property tax revenue	1,105,141	-	1,105,141
Lease items	658,149	-	658,149
Total liabilities and deferred inflows of resources	1,963,640	280,056	2,243,696
FUND BALANCES			
Nonspendable			
Prepaids	232	-	232
Restricted			
Street maintenance	1,640,865	-	1,640,865
Cemetery	528,518	-	528,518
Capital projects	6,924	-	6,924
Assigned			
Capital projects	-	1,313,865	1,313,865
Total fund balances	2,176,539	1,313,865	3,490,404
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,140,179	$ 1,593,921	$ 5,734,100

(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, 2025

	Special Revenue	Capital Projects	Total
REVENUES			
Taxes	$ 677,288	$ 889,708	$ 1,566,996
Intergovernmental, grants, and contributions	1,342,399	250,889	1,593,288
Charges for services	20,400	-	20,400
Investment income	133,244	55,404	188,648
Miscellaneous	39,448	-	39,448
Total revenues	2,212,779	1,196,001	3,408,780
EXPENDITURES			
Current			
General government	719,310	-	719,310
Public works	24,300	938,618	962,918
Capital outlay	1,922,379	1,052,258	2,974,637
Total expenditures	2,665,989	1,990,876	4,656,865
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(453,210)	(794,875)	(1,248,085)
OTHER FINANCING SOURCES (USES)			
Transfers in	198,675	385,000	583,675
Total other financing sources (uses)	198,675	385,000	583,675
NET CHANGE IN FUND BALANCES	(254,535)	(409,875)	(664,410)
FUND BALANCES, MAY 1, AS REPORTED	3,424,495	1,723,740	5,148,235
Change within financial reporting entity	(993,421)	-	(993,421)
FUND BALANCES, MAY 1, AS RESTATED	2,431,074	1,723,740	4,154,814
FUND BALANCES, APRIL 30	$ 2,176,539	$ 1,313,865	$ 3,490,404

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2025

	Special Revenue			
	Motor Fuel Tax	Cemetery	NorthPoint TIF	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	$ -	$ 265,626	$ 6,924	$ 272,550
Investments	1,533,519	413,837	-	1,947,356
Receivables				
Property tax	-	-	1,105,141	1,105,141
Intergovernmental, grants, and contributions	107,346	-	-	107,346
Leases	-	695,972	-	695,972
Accrued interest	-	11,582	-	11,582
Prepaid items	-	232	-	232
Total assets	1,640,865	1,387,249	1,112,065	4,140,179
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 1,640,865	$ 1,387,249	$ 1,112,065	$ 4,140,179
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ 200,350	$ -	$ 200,350
Total liabilities	-	200,350	-	200,350
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	-	-	1,105,141	1,105,141
Lease items	-	658,149	-	658,149
Total liabilities and deferred inflows of resources	-	858,499	1,105,141	1,963,640
FUND BALANCES				
Nonspendable				
Prepaids	-	232	-	232
Restricted				
Street maintenance	1,640,865	-	-	1,640,865
Cemetery	-	528,518	-	528,518
Capital projects	-	-	6,924	6,924
Total fund balances	1,640,865	528,750	6,924	2,176,539
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,640,865	$ 1,387,249	$ 1,112,065	$ 4,140,179

(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, 2025

	Special Revenue				
	Motor Fuel Tax	*(Formerly Nonmajor)* Park Improvement	Cemetery	NorthPoint TIF	Total
REVENUES					
Taxes	$ -	$ -	$ -	$ 677,288	$ 677,288
Intergovernmental, grants, and contributions	1,342,399	-	-	-	1,342,399
Charges for services	-	-	20,400	-	20,400
Investment income	93,738	-	34,267	5,239	133,244
Miscellaneous	-	-	39,448	-	39,448
Total revenues	1,436,137	-	94,115	682,527	2,212,779
EXPENDITURES					
Current					
General government	-	-	43,707	675,603	719,310
Public works	24,300	-	-	-	24,300
Capital outlay	1,724,618	-	197,761	-	1,922,379
Total expenditures	1,748,918	-	241,468	675,603	2,665,989
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(312,781)	-	(147,353)	6,924	(453,210)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	198,675	-	198,675
Total other financing sources (uses)	-	-	198,675	-	198,675
NET CHANGE IN FUND BALANCES	(312,781)	-	51,322	6,924	(254,535)
FUND BALANCES, MAY 1, AS REPORTED	1,953,646	993,421	477,428	-	3,424,495
Change within financial reporting entity	-	(993,421)	-	-	(993,421)
FUND BALANCES, MAY 1, AS RESTATED	1,953,646	-	477,428	-	2,431,074
FUND BALANCES, APRIL 30	$ 1,640,865	$ -	$ 528,750	$ 6,924	$ 2,176,539

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS

April 30, 2025

	Capital Projects		
	Village Expansion	Natural Area and Drainage	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	$ 35,825	$ 493,050	$ 528,875
Investments	22,652	845,731	868,383
Receivables			
Other taxes	-	196,663	196,663
Total assets	58,477	1,535,444	1,593,921
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 58,477	$ 1,535,444	$ 1,593,921
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ -	$ 280,056	$ 280,056
Total liabilities	-	280,056	280,056
DEFERRED INFLOWS OF RESOURCES			
None	-	-	-
Total liabilities and deferred inflows of resources	-	280,056	280,056
FUND BALANCES			
Assigned			
Capital projects	58,477	1,255,388	1,313,865
Total fund balances	58,477	1,255,388	1,313,865
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 58,477	$ 1,535,444	$ 1,593,921

(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, 2025

	Capital Projects		
	Village Expansion	Natural Area and Drainage	Total
REVENUES			
Taxes	$ -	$ 889,708	$ 889,708
Intergovernmental, grants, and contributions	37,000	213,889	250,889
Investment income	1,850	53,554	55,404
Total revenues	38,850	1,157,151	1,196,001
EXPENDITURES			
Current			
Public works	-	938,618	938,618
Capital outlay	-	1,052,258	1,052,258
Total expenditures	-	1,990,876	1,990,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	38,850	(833,725)	(794,875)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	385,000	385,000
Total other financing sources (uses)	-	385,000	385,000
NET CHANGE IN FUND BALANCES	38,850	(448,725)	(409,875)
FUND BALANCES, MAY 1	19,627	1,704,113	1,723,740
FUND BALANCES, APRIL 30	$ 58,477	$ 1,255,388	$ 1,313,865

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions			
Motor fuel tax allotments	$ 1,309,000	$ 1,309,000	$ 1,342,399
Investment income	101,000	101,000	93,738
Total revenues	1,410,000	1,410,000	1,436,137
EXPENDITURES			
Public works			
Materials	300,000	300,000	24,300
Capital outlay	1,974,000	1,974,000	1,724,618
Total expenditures	2,274,000	2,274,000	1,748,918
NET CHANGE IN FUND BALANCE	$ (864,000)	$ (864,000)	(312,781)
FUND BALANCE, MAY 1			1,953,646
FUND BALANCE, APRIL 30			$ 1,640,865

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Opening graves and closing crypts	$ 12,000	$ 12,000	$ 13,950
Perpetual care	2,000	2,000	1,500
Sale of lots	7,000	7,000	4,950
Investment income	11,000	11,000	34,267
Miscellaneous	29,000	29,000	39,448
Total revenues	61,000	61,000	94,115
EXPENDITURES			
General government			
Professional services	30,500	30,500	25,594
Engineering services	6,000	6,000	915
Grave openings	12,000	12,000	15,488
Insurance	1,500	1,500	1,458
Bank processing fees	300	300	252
Capital outlay	-	197,761	197,761
Total expenditures	50,300	248,061	241,468
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,700	(187,061)	(147,353)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	198,675
Total other financing sources (uses)	-	-	198,675
NET CHANGE IN FUND BALANCE	$ 10,700	$ (187,061)	51,322
FUND BALANCE, MAY 1			477,428
FUND BALANCE, APRIL 30			$ 528,750

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NORTHPOINT TIF FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ -	$ 675,603	$ 677,288
Investment income	-	-	5,239
Total revenues	-	675,603	682,527
EXPENDITURES			
General government			
Contractual services	-	405,279	405,279
TIF surplus distribution	-	270,324	270,324
Total expenditures	-	675,603	675,603
NET CHANGE IN FUND BALANCE	$ -	$ -	6,924
FUND BALANCE, MAY 1			-
FUND BALANCE, APRIL 30			$ 6,924

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental, grants, and contributions	$ 5,000	$ 5,000	$ 37,000
Investment income	1,000	1,000	1,850
Total revenues	6,000	6,000	38,850
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	$ 6,000	$ 6,000	38,850
FUND BALANCE, MAY 1			19,627
FUND BALANCE, APRIL 30			$ 58,477

(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, 2025

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 850,000	$ 850,000	$ 889,708
Intergovernmental, grants, and contributions	5,000	5,000	213,889
Investment income	50,000	50,000	53,554
Total revenues	905,000	905,000	1,157,151
EXPENDITURES			
Public works			
Infrastructure maintenance	735,000	775,850	638,930
Contractual services	430,000	440,000	299,688
Capital outlay	1,655,000	1,606,000	1,052,258
Total expenditures	2,820,000	2,821,850	1,990,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,915,000)	(1,916,850)	(833,725)
OTHER FINANCING SOURCES (USES)			
Transfers in	385,000	385,000	385,000
Total other financing sources (uses)	385,000	385,000	385,000
NET CHANGE IN FUND BALANCE	$ (1,530,000)	$ (1,531,850)	(448,725)
FUND BALANCE, MAY 1			1,704,113
FUND BALANCE, APRIL 30			$ 1,255,388

(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, 2025

	Operations and Maintenance	Improvements and Extension	Total
CURRENT ASSETS			
Cash and cash equivalents	$ 4,672,968	$ 1,794,775	$ 6,467,743
Investments	11,690,548	6,140,653	17,831,201
Receivables			
Accounts	2,070,653	12,996	2,083,649
Leases	566,856	-	566,856
Accrued interest	3,344	-	3,344
Prepaid expenses	43,553	-	43,553
Total current assets	19,047,922	7,948,424	26,996,346
NONCURRENT ASSETS			
Advances to other funds	-	5,211,187	5,211,187
Capital assets (tangible and intangible)			
Nondepreciable	7,369,782	-	7,369,782
Depreciable, net of accumulated depreciation and amortization	70,477,468	-	70,477,468
Net capital assets	77,847,250	-	77,847,250
Total noncurrent assets	77,847,250	5,211,187	83,058,437
Total assets	96,895,172	13,159,611	110,054,783
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	894,958	-	894,958
OPEB items	268,686	-	268,686
Asset retirement obligation	219,546	-	219,546
Total deferred outflows of resources	1,383,190	-	1,383,190
Total assets and deferred outflows of resources	98,278,362	13,159,611	111,437,973

(This statement is coninued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

April 30, 2025

	Operations and Maintenance	Improvements and Extension	Total
CURRENT LIABILITIES			
Accounts payable	$ 448,751	$ 1,743,256	$ 2,192,007
Accrued interest	59,591	-	59,591
IEPA loan payable - current	1,149,308	-	1,149,308
Leases payable - current	19,932	-	19,932
SBITAs payable - current	9,865	-	9,865
Compensated absences payable - current	250,838	-	250,838
Total OPEB liability - current	43,663	-	43,663
Total current liabilities	1,981,948	1,743,256	3,725,204
LONG-TERM LIABILITIES			
IEPA loan payable	21,090,167	-	21,090,167
Leases payable	28,724	-	28,724
SBITAs payable	10,206	-	10,206
Compensated absences payable	268,818	-	268,818
IMRF net pension liability	1,402,708	-	1,402,708
Total OPEB liability	568,869	-	568,869
Asset retirement obligation	270,000	-	270,000
Total long-term liabilities	23,639,492	-	23,639,492
DEFERRED INFLOWS OF RESOURCES			
OPEB items	139,718	-	139,718
Lease items	548,767	-	548,767
Total deferred inflows of resources	688,485	-	688,485
Total liabilities and deferred inflows of resources	26,309,925	1,743,256	28,053,181
NET POSITION			
Net investment in capital assets	54,005,799	-	54,005,799
Unrestricted	17,962,638	11,416,355	29,378,993
TOTAL NET POSITION	$ 71,968,437	$ 11,416,355	$ 83,384,792

(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, 2025

	Operations and Maintenance	Improvements and Extension	Eliminations	Total
OPERATING REVENUES				
Charges for services				
Water and sewer revenue	$ 13,259,261	$ -	$ -	$ 13,259,261
Meter sales	93,290	-	-	93,290
Connection fees	-	2,242,142	-	2,242,142
Infrastructure fees	1,394,327	-	-	1,394,327
Administration fee	149,124	-	-	149,124
Miscellaneous	100,529	280	-	100,809
Total operating revenues	14,996,531	2,242,422	-	17,238,953
OPERATING EXPENSES				
Water operations	4,748,744	-	-	4,748,744
Sewer operations	4,306,668	-	-	4,306,668
Non departmental	-	984,759	-	984,759
Depreciation and amortization	4,319,827	-	-	4,319,827
Total operating expenses	13,375,239	984,759	-	14,359,998
OPERATING INCOME	1,621,292	1,257,663	-	2,878,955
NON-OPERATING REVENUES (EXPENSES)				
Sale of capital assets	25,896	-	-	25,896
Investment income	865,131	243,404	-	1,108,535
Interest expense and fiscal agent fees	(473,981)	-	-	(473,981)
Total non-operating revenues (expenses)	417,046	243,404	-	660,450
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	2,038,338	1,501,067	-	3,539,405
TRANSFERS				
Transfers in	5,330,691	4,944,287	(10,274,978)	-
Transfers (out)	(4,944,287)	(5,330,691)	10,274,978	-
Total transfers	386,404	(386,404)	-	-
CAPITAL CONTRIBUTIONS	456,513	76,935	-	533,448
CHANGE IN NET POSITION	2,881,255	1,191,598	-	4,072,853
NET POSITION, MAY 1	69,087,182	10,224,757	-	79,311,939
NET POSITION, APRIL 30	$ 71,968,437	$ 11,416,355	$ -	$ 83,384,792

(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, 2025

	Original Budget	Final Budget	Actual
WATER DEPARTMENT			
Personnel			
IMRF	$ 129,000	$ 129,000	$ 127,471
FICA	122,000	122,000	116,118
Unemployment tax	2,500	2,500	2,941
Health insurance	240,000	240,000	234,520
Salaries	1,530,000	1,526,075	1,605,011
Overtime	64,000	64,000	50,827
Commodities			
Meters	79,800	66,000	61,082
Office supplies	500	500	-
Materials	59,000	42,600	37,886
Chemicals	233,600	233,600	244,142
Postage	34,400	34,400	36,842
Small tools and equipment	44,700	44,700	42,561
Fuel	19,000	19,000	20,802
Lab supplies	12,400	12,400	11,015
Other equipment	35,000	47,500	16,839
Office furniture and equipment	-	6,425	5,749
IT equipment and supplies	159,100	162,500	143,639
Contractual services			
Utilities	409,300	409,300	410,554
Alarm lines	3,400	3,400	2,361
Legal services	4,000	2,400	-
Audit services	6,900	6,900	6,345
Engineering/design services	4,000	2,300	-
Professional services	376,500	411,500	358,708
Insurance	156,000	156,000	133,349
Publications	1,100	1,100	445
Printing	4,600	4,600	1,439
Physical exams	1,600	1,600	1,178
Travel, training, dues	11,800	13,400	14,893
Bank processing fees	42,000	42,000	50,668
Equipment rental	27,400	27,400	7,801
ACH rebates	28,000	28,000	32,700
Uniforms	11,800	11,800	10,441
Maintenance			
Wells	94,600	69,600	62,809
Booster station	59,900	68,400	66,583
Maintenance storage facility	136,500	127,000	160,167
Treatment facility	76,800	74,300	72,355
Distribution system	165,500	165,500	164,319
Vehicle maintenance	51,000	51,000	50,670
Building maintenance	143,000	143,000	109,129
Maintenance - other	400	400	187
Equipment maintenance	52,000	52,000	24,346
Capital outlay	180,000	180,000	-
Total water department	4,813,100	4,806,100	4,498,892

(This schedule is coninued 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, 2025

	Original Budget	Final Budget	Actual
SEWER DEPARTMENT			
Personnel			
IMRF	$ 115,000	$ 115,000	$ 108,977
FICA	110,000	110,000	99,395
Unemployment tax	2,500	2,500	2,298
Health insurance	231,000	231,000	216,034
Salaries	1,340,000	1,336,075	1,378,510
Overtime	37,500	37,500	49,165
Commodities			
Meters	79,800	66,000	60,379
Office supplies	500	500	148
Materials	36,000	32,600	11,132
Chemicals	163,700	153,700	109,341
Postage	34,400	34,400	37,060
Small tools and equipment	43,700	43,700	39,717
Fuel	24,000	24,000	20,556
Lab supplies	37,600	45,600	43,318
Office furniture and equipment	-	6,425	5,689
IT equipment and supplies	249,300	252,700	117,740
Vehicles and equipment (noncapital)	35,000	47,500	16,839
Contractual services			
Utilities	451,400	461,400	431,585
Alarm lines	3,200	3,200	2,361
Legal services	4,000	2,400	4,650
Audit services	6,900	6,900	6,345
Engineering services	4,000	7,170	7,165
Professional services	339,300	339,300	267,368
Insurance	131,000	131,000	128,649
Publications	1,100	1,100	445
Printing	1,100	1,100	756
Physical exams	1,600	1,600	448
Sludge removal	191,500	191,500	161,936
Travel, training, dues	9,700	18,300	13,612
Bank processing fees	42,000	42,000	50,668
ACH rebates	28,000	28,000	32,846
Equipment rental	13,100	13,100	9,832
Uniforms	8,500	8,500	8,546
Maintenance			
Treatment facility	328,400	320,400	305,226
Lift station	102,700	98,330	67,504
Collection station	23,500	23,500	7,047
Vehicle maintenance	52,000	52,000	62,988
Building maintenance	147,000	147,000	161,951
Equipment maintenance	51,000	51,000	34,925
Other	500	500	258
Capital outlay	298,000	298,000	-
Total sewer department	4,779,500	4,786,500	4,083,409

(This schedule is coninued 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, 2025

	Original Budget	Final Budget	Actual
NONDEPARTMENTAL			
Contractual services			
Legal services	$ 10,000	$ 9,000	$ 3,200
Engineering services	1,170,000	1,260,000	91,339
Infrastructure maintenance	610,000	631,000	545,706
Water main	1,507,500	1,488,500	344,514
Principal repayment	1,674,750	1,674,750	-
Interest expense	778,850	778,850	-
Capital outlay	7,390,000	7,299,000	5,626,493
Total nondepartmental	13,141,100	13,141,100	6,611,252
TOTAL WATER AND SEWER OPERATIONS	$ 22,733,700	$ 22,733,700	15,193,553
ADJUSTMENTS TO GAAP BASIS			
Water Department			
Pension and OPEB expense			249,852
Total water department			249,852
Sewer Department			
Asset retirement obligation amortization			8,409
Pension and OPEB expense			214,850
Total sewer department			223,259
Capitalized assets			(5,626,493)
Depreciation and amortization			4,319,827
TOTAL WATER AND SEWER OPERATIONS - GAAP BASIS			$ 14,359,998

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

April 30, 2025

	Building Service Fund	Vehicle Maintenance Fund	Total
CURRENT ASSETS			
Receivables			
Accounts	$ -	$ 27,299	$ 27,299
Inventory	65,912	141,258	207,170
Total current assets	65,912	168,557	234,469
NONCURRENT ASSETS			
Capital assets (tangible and intangible)			
Depreciable, net of accumulated depreciation and amortization	61,217	4,249	65,466
Total capital assets	61,217	4,249	65,466
Total assets	127,129	172,806	299,935
CURRENT LIABILITIES			
Accounts payable	20,669	47,069	67,738
Accrued interest payable	368	-	368
Leases payable - current	15,457	-	15,457
Due to other funds	21,898	139,834	161,732
Total current liabilities	58,392	186,903	245,295
NONCURRENT LIABILITIES			
Leases payable	47,346	-	47,346
Total noncurrent liabilities	47,346	-	47,346
Total liabilities	105,738	186,903	292,641
NET POSITION			
Net investment in capital assets	(1,586)	4,249	2,663
Unrestricted (deficit)	22,977	(18,346)	4,631
TOTAL NET POSITION (DEFICIT)	$ 21,391	$ (14,097)	$ 7,294

(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, 2025

	Building Service Fund	Vehicle Maintenance Fund	Total
OPERATING REVENUES			
Charges for services			
Maintenance billings	$ 1,206,524	$ 808,934	$ 2,015,458
Fire district fuel	-	75,074	75,074
Fuel billings	-	196,786	196,786
Fleet maintenance	-	86,928	86,928
Miscellaneous	180	138	318
Total operating revenues	1,206,704	1,167,860	2,374,564
OPERATING EXPENSES			
Personnel	545,587	486,490	1,032,077
Contractual services	9,233	20,812	30,045
Supplies and materials	248,247	559,167	807,414
Maintenance	371,948	117,311	489,259
Other charges	11,260	5,170	16,430
Depreciation and amortization	12,049	4,247	16,296
Total operating expenses	1,198,324	1,193,197	2,391,521
OPERATING INCOME (LOSS)	8,380	(25,337)	(16,957)
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(5,883)	(1,021)	(6,904)
Total non-operating revenues (expenses)	(5,883)	(1,021)	(6,904)
CHANGE IN NET POSITION	2,497	(26,358)	(23,861)
NET POSITION, MAY 1	18,894	12,261	31,155
NET POSITION (DEFICIT), APRIL 30	$ 21,391	$ (14,097)	$ 7,294

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2025

	Building Service Fund	Vehicle Maintenance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ -	$ 358,788	$ 358,788
Cash received for interfund services provided	1,206,524	797,374	2,003,898
Payments to suppliers	(649,998)	(705,656)	(1,355,654)
Payments to employees	(545,587)	(486,490)	(1,032,077)
Other receipts (payments)	180	138	318
Net cash from operating activities	11,119	(35,846)	(24,727)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund transactions	5,224	36,865	42,089
Net cash from noncapital financing activities	5,224	36,865	42,089
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid	(10,770)	-	(10,770)
Interest paid	(5,573)	(1,019)	(6,592)
Net cash from capital and related financing activities	(16,343)	(1,019)	(17,362)
CASH FLOWS FROM INVESTING ACTIVITIES			
None	-	-	-
Net cash from investing activities	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH AND CASH EQUIVALENTS, MAY 1	-	-	-
CASH AND CASH EQUIVALENTS, APRIL 30	$ -	$ -	$ -

(This statement is continued on the following page.)

VILLAGE OF ALGONQUIN, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2025

	Building Service Fund	Vehicle Maintenance Fund	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	$ 8,380	$ (25,337)	$ (16,957)
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Depreciation and amortization	12,049	4,247	16,296
Increase (decrease) in			
Accounts receivable	-	(11,561)	(11,561)
Inventory	(14,615)	(17,636)	(32,251)
Accounts payable	5,305	14,441	19,746
Total adjustments	2,739	(10,509)	(7,770)
NET CASH FROM OPERATING ACTIVITIES	$ 11,119	$ (35,846)	$ (24,727)
NONCASH TRANSACTIONS			
Assets Acquired through Lease	$ 46,713	$ -	$ 46,713
TOTAL NONCASH TRANSACTIONS	$ 46,713	$ -	$ 46,713

(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, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	$ 1,133,700	$ 1,133,700	$ 1,206,524
Miscellaneous	-	-	180
Total operating revenues	1,133,700	1,133,700	1,206,704
OPERATING EXPENSES			
Personnel	556,800	556,800	545,587
Contractual services	26,400	26,400	20,003
Supplies and materials	253,200	253,200	248,247
Maintenance	282,100	282,100	371,948
Other charges	11,800	11,800	11,260
Total operating expenses	1,130,300	1,130,300	1,197,045
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(3,400)	(3,400)	(5,883)
Total non-operating revenues (expenses)	(3,400)	(3,400)	(5,883)
CHANGE IN NET POSITION (BUDGETARY BASIS)	$ -	$ -	3,776
ADJUSTMENTS TO GAAP BASIS			
Lease amortization			(12,049)
Lease principal			10,770
Total adjustments to GAAP basis			(1,279)
CHANGE IN NET POSITION (GAAP BASIS)			2,497
NET POSITION, MAY 1			18,894
NET POSITION, APRIL 30			$ 21,391

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL - BUDGETARY BASIS
BUILDING SERVICE FUND

For the Year Ended April 30, 2025

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	$ 34,000	$ 34,000	$ 34,187
FICA	31,000	31,000	31,172
SUI	800	800	800
Health insurance	83,000	83,000	63,497
Salaries	395,000	395,000	402,049
Overtime	13,000	13,000	13,882
Total personnel	556,800	556,800	545,587
Contractual services			
Telephone	8,000	8,000	4,535
Alarm lines	3,200	3,200	2,360
Professional services	1,400	1,400	840
Publications	300	300	-
Printing and advertising	600	600	-
Physical exams	200	200	95
Equipment rental	12,700	12,700	12,173
Total contractual services	26,400	26,400	20,003
Supplies and materials			
Office supplies	200	200	-
Postage	500	500	115
Building supplies	158,000	158,000	164,526
Tools, equipment, and supplies	91,500	91,500	82,080
Fuel	3,000	3,000	1,526
Total supplies and materials	253,200	253,200	248,247
Maintenance			
Vehicle maintenance	5,000	5,000	3,925
Equipment maintenance	3,000	3,000	9,171
Outsourced building maintenance	273,500	273,500	358,438
Office equipment maintenance	600	600	414
Total maintenance	282,100	282,100	371,948
Other charges			
Travel, training, and dues	5,500	5,500	6,805
Uniforms and safety items	6,300	6,300	4,455
Total other charges	11,800	11,800	11,260
TOTAL OPERATING EXPENSES (BUDGETARY BASIS)	$ 1,130,300	$ 1,130,300	1,197,045
ADJUSTMENTS TO GAAP BASIS			
Lease principal			(10,770)
TOTAL OPERATING EXPENSES (GAAP BASIS)			$ 1,186,275

(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, 2025

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Maintenance billings	$ 887,000	$ 887,000	$ 808,934
Fire district fuel	70,000	70,000	75,074
Fuel billings	246,000	246,000	196,786
Fleet maintenance	100,000	100,000	86,928
Miscellaneous	-	-	138
Total operating revenues	1,303,000	1,303,000	1,167,860
OPERATING EXPENSES			
Personnel	504,800	504,800	486,490
Contractual services	32,500	32,500	20,812
Supplies and materials	621,100	621,100	559,167
Maintenance	133,800	133,800	117,311
Other charges	9,600	9,600	5,170
Total operating expenses	1,301,800	1,301,800	1,188,950
NON-OPERATING REVENUES (EXPENSES)			
Interest expense and fiscal agent fees	(1,200)	(1,200)	(1,021)
Total non-operating revenues (expenses)	(1,200)	(1,200)	(1,021)
CHANGE IN NET POSITION (BUDGETARY BASIS)	$ -	$ -	(22,111)
ADJUSTMENTS TO GAAP BASIS			
Depreciation			(4,247)
Total adjustments to GAAP basis			(4,247)
CHANGE IN NET POSITION (GAAP BASIS)			(26,358)
NET POSITION, MAY 1			12,261
NET POSITION (DEFICIT), APRIL 30			$ (14,097)

(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, 2025

	Original Budget	Final Budget	Actual
OPERATING EXPENSES			
Personnel			
IMRF	$ 33,000	$ 33,000	$ 29,843
FICA	29,000	29,000	26,946
SUI	800	800	640
Health insurance	68,000	68,000	61,704
Salaries	366,000	366,000	361,975
Overtime	8,000	8,000	5,382
Total personnel	504,800	504,800	486,490
Contractual services			
Telephone	5,700	5,700	4,325
Alarm lines	3,200	3,200	2,360
Professional services	10,800	10,800	6,688
Publications	5,900	5,900	2,960
Printing and advertising	600	600	-
Physical exams	200	200	95
Equipment rental	6,100	6,100	4,384
Total contractual services	32,500	32,500	20,812
Supplies and materials			
Office supplies	300	300	-
Postage	400	400	109
Tools, equipment, and supplies	15,900	15,900	16,959
Fuel	319,000	319,000	273,900
Oil, lubricants, and fluids	285,500	285,500	268,199
Total supplies and materials	621,100	621,100	559,167
Maintenance			
Vehicle maintenance	6,200	6,200	4,455
Equipment maintenance	2,000	2,000	1,262
Building maintenance	65,000	65,000	62,525
Outsourced vehicle and equipment maintenance	600	600	403
Office equipment maintenance	60,000	60,000	48,666
Total maintenance	133,800	133,800	117,311
Other charges			
Travel, training, and dues	5,600	5,600	3,226
Uniforms and safety items	4,000	4,000	1,944
Total other charges	9,600	9,600	5,170
TOTAL OPERATING EXPENSES	$ 1,301,800	$ 1,301,800	$ 1,188,950

(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, 2025

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	$ 2,280,000	$ 2,280,000	$ 2,280,000
Employee	560,000	560,000	612,016
Total contributions	2,840,000	2,840,000	2,892,016
Investment income			
Net appreciation in fair value of investments	-	-	4,501,832
Interest	3,230,000	3,230,000	310,068
Total investment income	3,230,000	3,230,000	4,811,900
Less investment expense	(32,002)	(32,002)	(35,122)
Net investment income	3,197,998	3,197,998	4,776,778
Total additions	6,037,998	6,037,998	7,668,794
DEDUCTIONS			
Pension benefits	1,920,000	1,920,000	2,352,629
Administrative expenses	47,200	47,200	24,388
Total deductions	1,967,200	1,967,200	2,377,017
CHANGE IN NET POSITION	$ 4,070,798	$ 4,070,798	5,291,777
NET POSITION RESTRICTED FOR PENSIONS			
May 1			49,372,983
April 30			$ 54,664,760

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

VILLAGE OF ALGONQUIN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BOND SERIES 2024

April 30, 2025

Date of Issue	June 20, 2024
Date of Maturity	December 15, 2036
Interest Rate	5.00%
Interest Dates	June15 and December 15
Payable at	Amalgamated Bank of Chicago

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	June 15 Interest	December 15 Principal	December 15 Interest	Total
2026	$ 729,969	$ 610,000	$ 370,125	$ 1,710,094
2027	354,875	1,000,000	354,875	1,709,750
2028	329,875	1,050,000	329,875	1,709,750
2029	303,625	1,100,000	303,625	1,707,250
2030	276,125	1,155,000	276,125	1,707,250
2031	247,250	1,215,000	247,250	1,709,500
2032	216,875	1,275,000	216,875	1,708,750
2033	185,000	1,340,000	185,000	1,710,000
2034	151,500	1,405,000	151,500	1,708,000
2035	116,375	1,475,000	116,375	1,707,750
2036	79,500	1,550,000	79,500	1,709,000
2037	40,750	1,630,000	40,750	1,711,500
	$ 3,031,719	$ 14,805,000	$ 2,671,875	$ 20,508,594

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Algonquin, Illinois' annual comprehensive 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.

Contents	Page(s)
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.	116-125
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	126-131
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.	132-135
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.	136-137
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.	138-140

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

VILLAGE OF ALGONQUIN, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016*	2017	2018	2019**
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 179,194,896	$ 181,389,998	$ 183,768,380	$ 190,831,120
Restricted	3,114,451	6,534,289	4,548,278	3,955,860
Unrestricted	8,095,190	2,549,697	7,516,172	2,899,101
TOTAL GOVERNMENTAL ACTIVITIES	$ 190,404,537	$ 190,473,984	$ 195,832,830	$ 197,686,081
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 49,930,507	$ 47,453,693	$ 45,841,568	$ 43,721,778
Restricted	806,625	808,325	824,426	834,476
Unrestricted	10,973,454	11,540,473	12,119,933	12,954,329
TOTAL BUSINESS-TYPE ACTIVITIES	$ 61,710,586	$ 59,802,491	$ 58,785,927	$ 57,510,583
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 229,125,403	$ 228,843,691	$ 229,609,948	$ 234,552,898
Restricted	3,921,076	7,342,614	5,372,704	4,790,336
Unrestricted	19,068,644	14,090,170	19,636,105	15,853,430
TOTAL PRIMARY GOVERNMENT	$ 252,115,123	$ 250,276,475	$ 254,618,757	$ 255,196,664

*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

2020	2021	2022	2023	2024	2025
$ 194,650,906	$ 198,833,484	$ 201,802,110	$ 207,463,434	$ 222,539,085	$ 230,201,281
3,999,847	4,583,883	4,587,238	4,860,233	3,776,759	3,622,405
(1,963,289)	1,170,275	7,422,844	7,384,118	7,954,277	10,023,890
$ 196,687,464	$ 204,587,642	$ 213,812,192	$ 219,707,785	$ 234,270,121	$ 243,847,576
$ 48,875,410	$ 50,574,571	$ 50,280,931	$ 48,351,297	$ 51,604,081	$ 54,005,799
833,625	852,175	844,525	866,425	856,975	-
11,435,138	12,647,054	15,452,845	23,811,753	26,850,883	29,378,993
$ 61,144,173	$ 64,073,800	$ 66,578,301	$ 73,029,475	$ 79,311,939	$ 83,384,792
$ 243,526,316	$ 249,408,055	$ 252,083,041	$ 255,814,731	$ 274,143,166	$ 284,207,080
4,833,472	5,436,058	5,431,763	5,726,658	4,633,734	3,622,405
9,471,849	13,817,329	22,875,689	31,195,871	34,805,160	39,402,883
$ 257,831,637	$ 268,661,442	$ 280,390,493	$ 292,737,260	$ 313,582,060	$ 327,232,368

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
EXPENSES				
Governmental activities				
General government	$ 5,526,982	$ 4,950,693	$ 4,117,420	$ 5,000,206
Public safety	9,516,306	9,649,552	9,111,816	9,439,213
Public works	10,339,204	12,779,514	10,361,180	11,110,272
Interest	58,580	46,848	34,363	21,478
Total governmental activities expenses	25,441,072	27,426,607	23,624,779	25,571,169
BUSINESS-TYPE ACTIVITIES				
Water and sewer	9,514,803	9,066,657	9,731,632	11,112,382
Total business-type activities expenses	9,514,803	9,066,657	9,731,632	11,112,382
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 34,955,875	$ 36,493,264	$ 33,356,411	$ 36,683,551
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	$ 1,282,209	$ 1,058,488	$ 1,286,862	$ 1,165,023
Public safety	498,868	409,390	364,744	283,432
Public works	-	18,103	-	-
Operating grants and contributions	1,218,006	1,144,420	1,117,302	1,232,259
Capital grants and contributions	425,781	394,426	1,700,083	490,530
Total governmental activities program revenues	3,424,864	3,024,827	4,468,991	3,171,244
Business-type activities				
Charges for services				
Water/sewer	6,909,153	7,032,664	8,480,944	9,889,295
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	6,909,153	7,032,664	8,480,944	9,889,295
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 10,334,017	$ 10,057,491	$ 12,949,935	$ 13,060,539
NET (EXPENSE) REVENUE				
Governmental activities	$ (22,016,208)	$ (24,401,780)	$ (19,155,788)	$ (22,399,925)
Business-type activities	(2,605,650)	(2,033,993)	(1,250,688)	(1,223,087)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	$ (24,621,858)	$ (26,435,773)	$ (20,406,476)	$ (23,623,012)

2020	2021	2022	2023	2024	2025
$ 5,647,200	$ 4,545,502	$ 5,908,283	$ 5,727,851	$ 6,367,695	$ 7,626,783
9,897,004	8,134,629	8,753,951	10,549,704	11,040,474	11,736,369
9,834,769	10,649,318	13,707,292	15,131,177	13,767,237	15,449,525
13,687	11,339	10,904	18,015	23,347	731,193
25,392,660	23,340,788	28,380,430	31,426,747	31,198,753	35,543,870
12,153,331	10,006,844	11,963,331	11,972,620	14,085,212	14,833,979
12,153,331	10,006,844	11,963,331	11,972,620	14,085,212	14,833,979
$ 37,545,991	$ 33,347,632	$ 40,343,761	$ 43,399,367	$ 45,283,965	$ 50,377,849
$ 1,076,651	$ 958,138	$ 1,525,027	$ 1,867,598	$ 1,942,427	$ 1,731,106
287,109	216,681	293,575	358,378	377,475	330,193
6,968	10,308	49,975	35,004	46,159	105,223
1,757,339	2,942,253	2,002,870	1,569,108	1,434,458	1,650,252
836,436	2,220,019	992,943	1,454,458	7,202,494	4,244,383
3,964,503	6,347,399	4,864,390	5,284,546	11,003,013	8,061,157
10,722,645	11,927,303	13,948,578	14,458,386	17,435,800	17,138,144
-	459,855	-	3,370,884	1,677,164	-
-	-	-	-	-	533,448
10,722,645	12,387,158	13,948,578	17,829,270	19,112,964	17,671,592
$ 14,687,148	$ 18,734,557	$ 18,812,968	$ 23,113,816	$ 30,115,977	$ 25,732,749
$ (21,428,157)	$ (16,993,389)	$ (23,516,040)	$ (26,142,201)	$ (20,195,740)	$ (27,482,713)
(1,430,686)	2,380,314	1,985,247	5,856,650	5,027,752	2,837,613
$ (22,858,843)	$ (14,613,075)	$ (21,530,793)	$ (20,285,551)	$ (15,167,988)	$ (24,645,100)

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	$ 5,937,891	$ 6,266,415	$ 6,376,663	$ 6,489,997
Home rule sales tax	4,120,849	4,227,205	4,187,426	4,147,954
Utility	899,377	923,668	919,160	963,975
Other	869,147	870,321	792,159	762,167
Intergovernmental - unrestricted				
Sales and use tax	7,635,490	7,704,133	7,733,394	7,618,630
Income and personal property replacement tax	3,899,246	3,645,402	3,576,767	3,898,163
Grants	-	-	-	-
Franchise fees	546,474	547,683	531,436	513,038
Investment income	111,774	139,744	276,459	626,353
Miscellaneous	293,938	146,656	121,170	58,342
Sale of capital assets	-	-	-	-
Transfers	-	-	-	-
Total governmental activities	24,314,186	24,471,227	24,514,634	25,078,619
Business-type activities				
Investment income	24,551	55,540	147,987	189,136
Miscellaneous	80,427	70,358	86,137	84,330
Transfers	-	-	-	-
Total business-type activities	104,978	125,898	234,124	273,466
TOTAL PRIMARY GOVERNMENT	$ 24,419,164	$ 24,597,125	$ 24,748,758	$ 25,352,085
CHANGE IN NET POSITION				
Governmental activities	$ 2,297,978	$ 69,447	$ 5,358,846	$ 2,678,694
Business-type activities	(2,500,672)	(1,908,095)	(1,016,564)	(949,621)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	$ (202,694)	$ (1,838,648)	$ 4,342,282	$ 1,729,073

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 6,565,496	$ 6,710,556	$ 7,022,375	$ 7,193,452	$ 7,599,312	$ 8,845,576
3,833,333	3,931,091	4,938,099	6,339,575	6,722,814	7,332,202
898,906	902,074	916,954	890,198	872,890	892,792
667,102	500,018	578,423	629,941	604,976	603,295
7,344,889	7,591,524	8,953,313	9,268,931	9,777,707	10,964,668
4,414,348	4,888,150	5,657,933	6,276,109	6,189,718	6,075,803
-	-	4,230,171	38,531	36,607	-
498,795	484,155	493,848	476,595	431,684	-
738,705	147,939	(177,692)	549,435	1,405,728	1,575,782
152,602	179,436	481,230	375,027	1,116,640	768,440
-	-	-	-	-	1,610
(4,684,636)	(441,376)	(354,064)	-	-	-
20,429,540	24,893,567	32,740,590	32,037,794	34,758,076	37,060,168
265,156	15,963	25,027	408,577	1,046,948	1,108,535
114,484	91,974	140,163	185,947	207,764	100,809
4,684,636	441,376	354,064	-	-	25,896
5,064,276	549,313	519,254	594,524	1,254,712	1,235,240
$ 25,493,816	$ 25,442,880	$ 33,259,844	$ 32,632,318	$ 36,012,788	$ 38,295,408
$ (998,617)	$ 7,900,178	$ 9,224,550	$ 5,895,593	$ 14,562,336	$ 9,577,455
3,633,590	2,929,627	2,504,501	6,451,174	6,282,464	4,072,853
$ 2,634,973	$ 10,829,805	$ 11,729,051	$ 12,346,767	$ 20,844,800	$ 13,650,308

VILLAGE OF ALGONQUIN, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL FUND				
Nonspendable	$ 706,122	$ 735,904	$ 737,981	$ 741,954
Restricted	395,843	1,440,207	1,261,957	1,157,306
Committed	-	-	-	-
Assigned	-	271,471	276,168	446,466
Unassigned	16,469,895	14,551,378	16,165,039	16,187,728
TOTAL GENERAL FUND	$ 17,571,860	$ 16,998,960	$ 18,441,145	$ 18,533,454
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	$ 135	$ 169	$ 151	$ 179
Restricted	3,114,451	4,475,414	3,286,321	2,798,554
Committed	-	-	-	-
Assigned	12,921,405	10,291,077	15,374,279	19,799,227
Unassigned (deficit)	(834,949)	(1,672,058)	(4,342,140)	(13,339,537)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 15,201,042	$ 13,094,602	$ 14,318,611	$ 9,258,423
TOTAL FUND BALANCES	$ 32,772,902	$ 30,093,562	$ 32,759,756	$ 27,791,877

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 739,955	$ 760,905	$ 762,081	$ 763,226	$ 772,942	$ 772,726
1,154,437	1,049,916	1,010,020	977,889	987,618	1,112,775
-	-	572,268	595,846	595,846	-
3,971,384	5,950,752	2,130,187	5,910,487	3,606,037	3,377,293
15,384,179	11,051,954	17,365,279	12,097,669	12,651,958	14,910,863
$ 21,249,955	$ 18,813,527	$ 21,839,835	$ 20,345,117	$ 18,614,401	$ 20,173,657
$ 182	$ 222	$ 223	$ 203	$ 30,165	$ 232
2,845,410	3,533,967	3,577,218	3,882,344	2,789,141	3,349,099
-	4,003,200	864,835	-	-	250,000
21,756,243	18,828,464	24,649,184	31,277,478	34,839,471	37,452,862
(19,186,023)	(20,839,818)	(23,579,259)	(28,715,214)	(31,796,154)	(36,575,455)
$ 5,415,812	$ 5,526,035	$ 5,512,201	$ 6,444,811	$ 5,862,623	$ 4,476,738
$ 26,665,767	$ 24,339,562	$ 27,352,036	$ 26,789,928	$ 24,477,024	$ 24,650,395

VILLAGE OF ALGONQUIN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016*	2017	2018	2019
REVENUES				
Taxes	$ 11,770,767	$ 12,287,609	$ 12,275,407	$ 12,364,092
Licenses and permits	823,414	612,193	774,553	651,171
Intergovernmental, grants, and contributions	12,809,274	12,876,044	12,767,070	13,307,351
Charges for services	778,570	368,237	351,454	347,722
Fees, fines, and forfeits	551,438	459,464	414,078	322,254
Investment income (loss)	119,847	206,719	301,119	626,353
Miscellaneous	885,770	685,788	689,944	630,920
Total revenues	27,739,080	27,496,054	27,573,625	28,249,863
EXPENDITURES				
General government	4,740,911	5,263,774	4,992,141	4,969,495
Public safety	8,864,640	9,285,421	9,391,707	9,809,188
Public works	6,207,114	10,521,050	7,067,477	8,071,952
Capital outlay	2,084,527	3,858,214	3,442,779	9,729,848
Debt service				
Principal	565,825	571,951	588,138	605,979
Interest	68,040	56,316	43,857	31,280
Total expenditures	22,531,057	29,556,726	25,526,099	33,217,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,208,023	(2,060,672)	2,047,526	(4,967,879)
OTHER FINANCING SOURCES (USES)				
Transfers in	599,829	1,909,801	625,000	1,860,230
Transfers (out)	(599,829)	(1,909,801)	(625,000)	(1,860,230)
Bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Lease issuance	-	-	-	-
SBITA issuance	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	$ 5,208,023	$ (2,060,672)	$ 2,047,526	$ (4,967,879)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.10%	2.44%	2.86%	2.71%

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

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
$ 11,964,838	$ 12,043,739	$ 13,455,851	$ 15,053,166	$ 15,799,992	$ 17,673,865
642,865	726,096	992,209	1,335,034	1,550,769	1,270,859
14,408,168	17,672,593	21,860,491	18,905,136	20,289,021	21,222,860
297,990	147,220	467,523	469,469	335,720	442,496
311,253	248,556	343,350	399,480	408,272	453,167
738,707	147,940	(177,687)	549,434	1,405,728	1,575,782
714,858	696,198	626,047	524,016	741,783	526,659
29,078,679	31,682,342	37,567,784	37,235,735	40,531,285	43,165,688
5,046,318	4,384,347	5,425,663	5,472,271	6,726,978	6,858,061
9,574,851	9,633,165	10,303,144	10,808,015	11,422,539	11,626,490
7,217,689	7,344,692	12,205,225	11,222,086	8,672,320	9,876,286
11,247,124	9,116,004	7,001,634	10,374,255	16,246,570	30,811,942
615,000	-	-	-	-	68,439
22,807	11,339	10,904	18,015	23,347	185,521
33,723,789	30,489,547	34,946,570	37,894,642	43,091,754	59,426,739
(4,645,110)	1,192,795	2,621,214	(658,907)	(2,560,469)	(16,261,051)
3,654,063	3,000,000	6,215,900	5,804,607	5,280,330	2,908,675
(3,654,063)	(3,000,000)	(6,215,900)	(5,804,607)	(5,280,330)	(2,908,675)
-	-	-	-	-	14,805,000
-	-	-	-	-	1,362,275
-	-	-	10,193	76,119	-
-	-	-	-	-	122,165
-	-	391,260	86,606	171,446	144,982
-	-	391,260	96,799	247,565	16,434,422
$ (4,645,110)	$ 1,192,795	$ 3,012,474	$ (562,108)	$ (2,312,904)	$ 173,371
2.84%	0.05%	0.04%	0.07%	0.09%	0.91%

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)
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
2022	934,725,544	175,689,156	11,502,512	2,478,380	1,124,395,592	0.5452	3,373,186,776	33.333%	6	38,741,655	114	27,150,957
2023	1,017,225,552	189,914,347	12,294,952	2,460,246	1,221,895,097	0.5262	3,665,685,291	33.333%	6	15,048,145	178	42,056,818
2024	1,159,060,508	210,723,924	13,121,740	2,493,915	1,385,400,087	0.4858	4,156,200,261	33.333%	-	-	154	34,503,282

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
DIRECT TAX RATES										
General Corporate	0.0829	-	-	-	-	-	-	0.1201	0.1350	0.1335
Crossing Guards	0.0022	0.0018	0.0017	0.0000	-	-	-	-	-	-
Police Protection	0.2195	0.2851	0.2665	0.2538	0.2463	0.2376	0.2318	0.2223	0.2046	0.1877
IMRF	0.0500	0.0469	0.0333	0.0315	0.0305	0.0295	0.0287	-	-	-
Social Security	0.0687	0.0645	0.0500	0.0473	0.0419	0.0405	0.0395	-	-	-
Police Pension	0.2295	0.2229	0.2210	0.2086	0.2104	0.2239	0.2184	0.2028	0.1866	0.1646
ESDA	0.0006	0.0006	0.0006	-	-	-	-	-	-	-
Parks	0.0000	0.0000	0.0000	-	-	-	0.0084	-	-	-
Liability Insurance	0.0625	0.0352	0.0487	0.0473	0.0407	0.0393	0.0383	-	-	-
Total direct rates	0.7159	0.6570	0.6218	0.5885	0.5698	0.5708	0.5651	0.5452	0.5262	0.4858
OVERLAPPING TAX RATES										
Fire District(s)	3.9311	3.8735	3.7550	3.6610	3.6700	3.6467	3.6107	3.5677	3.5199	3.3340
Kane County	0.4479	0.4201	0.4025	0.3877	0.3739	0.3618	0.3522	0.3322	0.3094	0.2878
Kane County Forest Preserve	0.2944	0.2253	0.1658	0.1607	0.1549	0.1477	0.1435	0.1367	0.1289	0.1468
McHenry County	1.0781	1.0539	0.9019	0.8317	0.7868	0.7621	0.7365	0.6982	0.6649	0.5231
McHenry County Conservation	0.2766	0.2588	0.2449	0.2380	0.2286	0.2236	0.2219	0.2125	0.2030	0.1876
Park districts	1.0618	0.8914	0.8136	0.7956	0.7627	0.7294	0.7126	0.7493	0.7114	0.7242
Public libraries	1.3227	1.2601	1.2351	1.1307	1.1827	1.2053	1.1795	1.1542	1.1184	1.0298
Road and bridge	0.4374	0.3999	0.3689	0.3473	0.7238	0.3160	0.3159	0.3066	0.2968	0.2724
Schools	13.4877	12.5931	12.3311	12.1154	11.7426	11.6239	11.4966	11.1247	10.9543	10.0608
Townships	0.4283	0.3792	0.2406	0.2248	0.6822	0.2068	0.1992	0.2116	0.2000	0.1826
Algonquin SSA #1	5.6066	23.0860	3.6278	-	-	-	-	-	-	-
Total overlapping rates	28.3726	44.4413	24.0872	19.8929	20.3082	19.2233	18.9686	18.4937	18.1070	16.7491
TOTAL TAX RATES	29.0885	45.0983	24.7090	20.4814	20.8780	19.7941	19.5337	19.0389	18.6332	17.2349

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

	2025			2016		
Taxpayer	2024 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	2015 Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Algonquin I LLC	$ 14,784,265	1	1.07%			
NP BGO Algonquin Corporate Center LLC	14,581,483	2	1.05%			
Marquette EJP Algonquin LLC	13,811,022	3	1.00%	$ 8,057,704	2	1.01%
Algonquin Senior Living District	9,247,948	4	0.67%			
B33 Woodscreek Commons LLC	6,043,131	5	0.44%			
Oakridge Ct LLC	4,897,032	6	0.35%	4,437,615	4	0.55%
S K ALG Opporunity III LLC	4,318,443	7	0.31%			
Meijer Stores LTD Partnership	4,080,000	8	0.29%	3,772,673	6	0.47%
Wal-Mart Stores Inc	3,861,674	9	0.28%	3,857,154	5	0.48%
RPA Shopping Center Ph. 1 LLC	3,627,030	10	0.26%	2,555,922	10	0.32%
Target Corporation				3,447,185	7	0.43%
In Retail Fund Algonquin Commons LLC				22,086,565	1	2.76%
Rubloff Oakridge Algonquin LLC				6,767,959	3	0.85%
LTF Real Estate Co Inc				3,279,618	8	0.41%
Randall Holdings LLC				2,908,127	9	0.36%
TOTAL	$ 79,252,028		5.72%	$ 61,170,522		7.64%

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*			
2015**	$ 5,893,481	$ 5,870,423	99.61%	$ 767	$ 5,871,190	99.62%
2016	5,991,475	5,981,894	99.84%	5,660	5,987,554	99.93%
2017	6,102,372	6,102,657	100.00%	93	6,102,750	100.01%
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%	97	6,601,561	99.95%
2021	6,781,479	6,767,324	99.79%	430	6,767,754	99.80%
2022	7,146,656	7,133,401	99.81%	-	7,133,401	99.81%
2023***	8,403,709	8,374,892	99.66%	670	8,375,562	99.67%
2024	9,440,789	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.

** Levy/Collections for the downtown TIF district and Special Service Area 1 began with tax levy year 2015

*** Levy/Collections for the Northpoint TIF district began with tax levy year 2023

Notes: 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	2015	2016	2017	2018	2019	2020	2021	2022*	2023	2024
General merchandise	$ 2,120,466	$ 2,063,688	$ 1,998,831	$ 2,031,205	$ 1,979,138	$ 1,841,227	$ 1,932,276	$ 2,068,863	$ 2,125,299	$ 2,316,203
Food	1,069,547	946,826	903,442	931,727	909,178	994,881	1,029,445	1,109,485	1,171,982	1,293,609
Drinking and eating places	776,846	832,807	857,156	875,504	888,365	761,089	893,559	1,038,033	1,148,583	1,345,832
Apparel	586,989	644,790	671,557	662,548	622,395	397,796	589,847	582,036	588,227	629,592
Furniture and H.H. and radio	628,199	760,486	627,696	607,712	618,027	623,668	831,891	790,325	574,372	555,714
Lumber, building hardware	368,429	330,374	346,174	352,379	368,749	415,036	475,595	478,408	475,722	463,929
Automobile and filling stations	511,290	605,334	671,991	695,963	746,345	698,620	903,484	986,243	1,021,268	1,259,839
Drugs and miscellaneous retail	998,903	1,152,036	1,152,124	1,036,151	1,019,417	974,438	1,623,094	1,579,332	1,739,800	2,052,661
Agriculture and all others	333,903	156,600	280,459	338,873	269,689	189,355	243,342	414,342	521,603	560,812
Manufacturers	157,401	151,712	186,256	178,181	166,265	154,838	211,418	169,836	71,245	96,316
TOTAL	$ 7,551,973	$ 7,644,653	$ 7,695,686	$ 7,710,243	$ 7,587,568	$ 7,050,948	$ 8,733,951	$ 9,216,903	$ 9,438,101	$ 10,574,507
Total number of payers	815	848	822	822	837	802	4,060	5,613	6,869	8,480
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%	1.00%	1.00%	1.00%

*Home rule sales tax of 1.00% went into effect on July 1, 2022

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
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%
2023	2.00%	6.00%
2024	2.00%	6.00%
2025	2.00%	6.25%

Note: Home rule sales tax of 1.00% went into effect on July 1, 2022.
Note: State sales tax of 6.25% went into effect on January 1, 2025.

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	Leases	SBITAs	General Obligation Bonds	Leases	SBITAs	IEPA Loans			
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	-	35,902	-	2,513,204	35,470	-	25,258,255	27,842,831	2.66%	937
2023	-	57,060	-	1,718,131	15,507	-	24,471,204	26,261,902	2.34%	884
2024	-	98,849	-	878,058	41,411	-	23,366,341	24,384,659	2.00%	821
2025	16,071,916	108,233	80,285	-	48,656	20,071	22,239,475	38,568,636	2.78%	1,299

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
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	3,199,725	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
2023	1,718,131	866,425	851,706	0.08%	28.68
2024	878,058	856,975	21,083	0.00%	0.71
2025	16,071,916	-	16,071,916	1.16%	541.14

*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, 2025

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Kane County	$ 13,695,000	1.75%	$ 290,713
McHenry County Conservation District	25,985,000	8.09%	3,032,044
Kane County Forest Preserve	68,650,000	1.75%	1,412,893
Huntley Area Public Library District	10,295,000	3.12%	341,988
Dundee Township Park District	13,866,470	13.40%	1,937,989
Huntley Park District	15,895,000	9.95%	217,420
Schools			
District No. 300	176,815,000	20.67%	40,564,684
District No. 158	94,585,000	10.65%	10,601,645
District No. 509	173,630,000	6.46%	8,204,936
Subtotal overlapping debt	593,416,470		66,604,312
Village of Algonquin direct debt	16,260,434	100.00%	16,260,434
	$ 609,676,904		$ 82,864,746

*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, 2025

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)
2016	30,046	*	$ 800,571,395	$ 26,645	5.38%
2017	30,046	*	852,365,740	28,369	5.62%
2018	30,046	*	900,634,801	29,975	4.02%
2019	30,046	*	951,587,593	31,671	3.59%
2020	29,700	**	982,740,828	33,089	4.36%
2021	29,700	**	1,018,422,053	34,290	8.5%
2022	29,700	**	1,044,040,074	35,153	4.1%
2023	29,700	**	1,124,395,592	37,858	3.7%
2024	29,700	**	1,221,895,097	41,141	3.89%
2025	29,700	**	1,385,400,087	46,646	4.41%

*2010 Census
**2020 Census

(1) Calculated for Fiscal Year, as of April 30, 2025

Note: Personal income data not available

Data Sources

United States Census Bureau
Illinois Department of Employment Security

VILLAGE OF ALGONQUIN, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

	2025			2016		
Employer	**Rank**	**No. of Employees**	**Percent of Total Village Population**	**Rank**	**No. of Employees**	**Percent of Total Village Population**
School District Number 300*	1	444	1.49%	1	396	1.32%
Jewel Osco	2	275	0.93%	2	305	1.02%
Walmart	3	235	0.79%	4	245	0.82%
Village of Algonquin	4	219	0.74%	7	145	0.48%
LifeTime Fitness	5	180	0.61%			
School District Number 158*	6	162	0.55%			
Meijer	7	160	0.54%	3	255	0.85%
Home Depot	8	150	0.51%	8	140	0.47%
Kenmode Tool and Engineering, Inc.	9	150	0.51%	6	150	0.50%
Target	10	115	0.39%	5	185	0.62%
Joe Caputo and Sons Fruit Market				9	132	0.44%
Kohls				10	105	0.35%

*Only schools located in the Village

Data Sources

2024 Illinois Manufacturers Directory, 2024 Illinois Services Directory, Speer Financial, the Village, and a selective telephone survey. Includes full-time, part-time, and seasonal employees.

VILLAGE OF ALGONQUIN, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Administration	18	19	17	19	18	17	18	19	19	22
Community development	12	11	8	8	9	6	10	9	11	10
PUBLIC SAFETY										
Police										
Officers	44	46	44	46	47	44	48	48	50	56
Civilians	8	9	8	8	7	6	6	7	7	7
PUBLIC WORKS										
Public works administration	4	4	4	4	3	3	3	6	8	8
Public works general services	26	25	23	23	23	21	23	23	22	20
Internal services	8	9	9	9	9	8	9	8	9	10
WATER										
Water and sewer	21	20	20	20	20	19	18	20	20	23
POOL	4	4	4	3	3	-	2	4	4	4
TOTAL	145	147	137	140	139	124	137	144	150	160

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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Community Development										
Building permits issued	3,122	3,050	2,864	3,123	2,681	2,997	3,934	3,264	3,031	2,960
Building inspections conducted	6,229	6,239	5,611	6,721	6,246	5,659	6,795	6,883	8,491	9,100
Property maintenance inspections conducted	4,737	4,105	3,169	2,668	7,339	10,532	2,160	912	1,115	1,595
PUBLIC SAFETY										
Police										
Physical arrests	520	640	460	435	351	380	473	536	565	492
Parking violations	839	879	932	447	800	384	242	345	542	776
Traffic violations	4,937	6,359	2,326	4,582	4,417	1,910	5,331	6,977	5,767	7,585
PUBLIC WORKS										
Streets										
Street resurfacing (miles)	-	4.80	4.80	1.20	3.34	3.20	4.75	3.33	4.07	6.48
Parks and Recreation										
Park sites	22	22	22	22	22	22	22	22	20	22
Developed park acreage	155	155	155	155	155	155	132	132	132	132
Open space	512	512	512	512	512	512	604	751	778	784
Water										
New connections (tap-ons)	2	38	28	78	43	38	112	51	149	154
Average daily consumption*	2,478	2,401	2,535	2,078	2,741	2,596	2,096	2,548	2,563	2,263
Peak daily consumption*	4,097	3,200	2,893	2,641	2,975	2,877	3,058	2,714	3,102	3,200
Wastewater										
Average daily sewage treatment**	3.1	3.3	3.5	3.8	3.8	3.5	3.2	3.3	3.1	2.8

*Thousands of gallons
**Millions of gallons

Data Source

Various village departments

VILLAGE OF ALGONQUIN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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)	256	130	130	130	130	130	138	138	145	149
Streetlights	211	319	319	319	381	381	546	662	633	769
Parks and Recreation										
Acreage	667	667	667	667	667	667	736	736	736	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	8
Sites with soccer fields	11	11	11	11	11	11	6	6	6	6
Sites with basketball courts	14	14	14	14	14	14	14	13	13	13
Sites with tennis courts	5	5	5	5	5	5	5	5	4	4
Water										
Water mains (miles)	168	168	168	168	168	174	175	175	180	183
Fire hydrants	2,224	2,276	2,264	2,260	2,260	2,328	2,332	2,332	2,384	2,409
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)	145	144	139	139	139	141	141	141	141	142
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, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's system of 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 CPA LLC

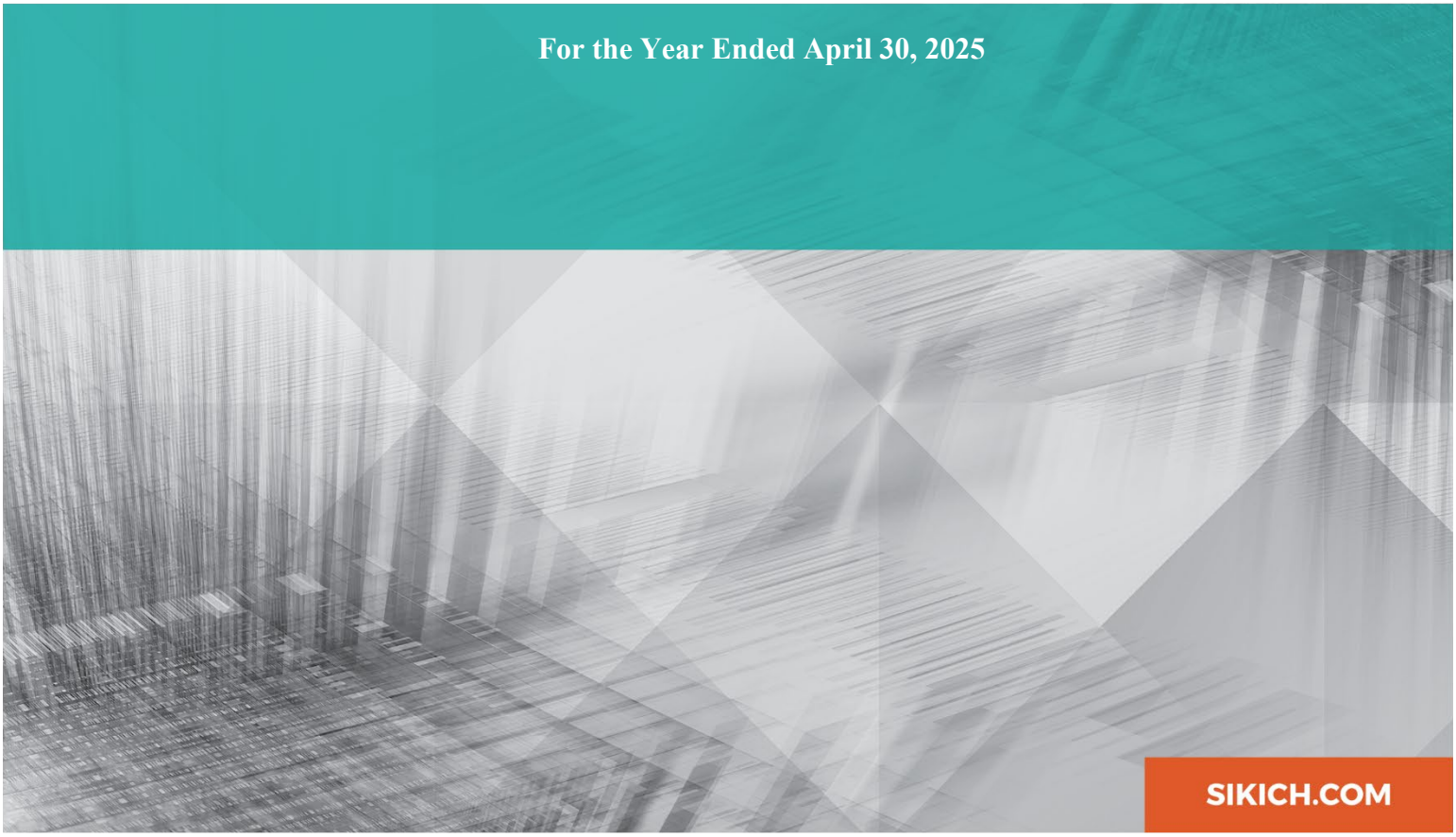
Naperville, Illinois
October 7, 2025

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, 2025



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, 2025, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated October 7, 2025, 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 CPA LLC

Naperville, Illinois
October 7, 2025

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion included in its representation letter dated October 7, 2025, 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, 2025. 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, 2025, 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 CPA LLC

Naperville, Illinois
October 7, 2025

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND

April 30, 2025

ASSETS

ASSETS	
Cash and cash equivalents	$ 212,727
Investments	241,197
Property tax receivable	1,605,867
TOTAL ASSETS	$ 2,059,791

LIABILITIES AND FUND BALANCE

LIABILITIES	
Advance from other funds	$ 37,029,379
Total liabilities	37,029,379
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	1,605,867
Total deferred inflows of resources	1,605,867
Total liabilities and deferred inflows of resources	38,635,246
FUND BALANCE	
Unassigned (deficit)	(36,575,455)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 2,059,791

(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, 2025

REVENUES	
Taxes	
Incremental property taxes	$ 1,278,206
Investment income	37,120
Total revenues	1,315,326
EXPENDITURES	
Capital outlay	6,094,627
Total expenditures	6,094,627
NET CHANGE IN FUND BALANCE	(4,779,301)
FUND BALANCE (DEFICIT), MAY 1	(31,796,154)
FUND BALANCE (DEFICIT), APRIL 30	$ (36,575,455)

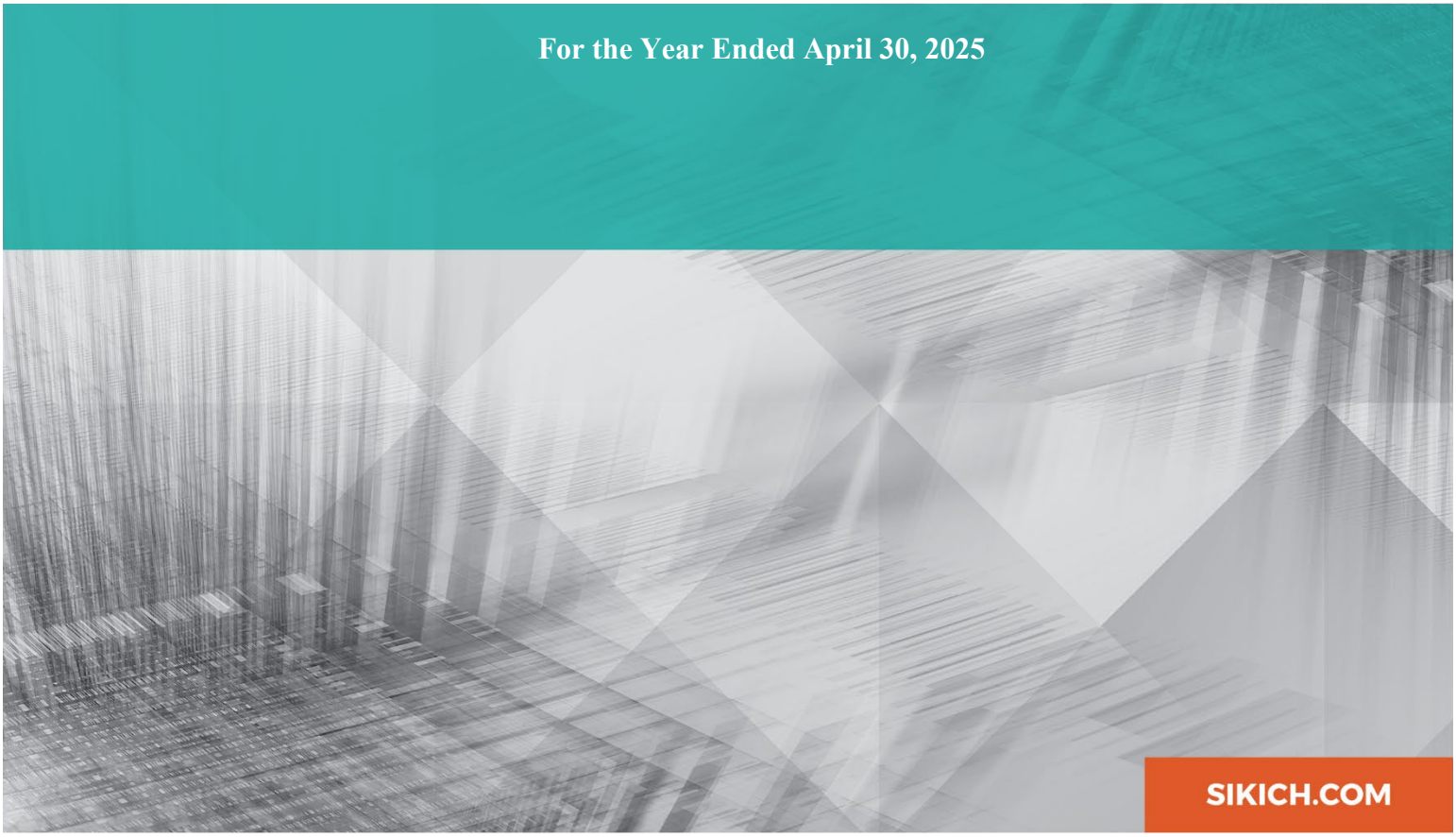
(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

REPORT ON SUPPLEMENTARY INFORMATION AND
REPORT ON MANAGEMENT'S ASSERTION OF
COMPLIANCE WITH PUBLIC ACT 85-1142

NORTHPOINT TIF DISTRICT FUND

For the Year Ended April 30, 2025



VILLAGE OF ALGONQUIN, ILLINOIS
NORTHPOINT 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, 2025, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated October 7, 2025, 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 CPA LLC

Naperville, Illinois
October 7, 2025

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion included in its representation letter dated October 7, 2025, 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, 2025. 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, 2025, 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 CPA LLC

Naperville, Illinois
October 7, 2025

VILLAGE OF ALGONQUIN, ILLINOIS

BALANCE SHEET
NORTHPOINT TIF DISTRICT FUND

April 30, 2025

ASSETS

ASSETS		
Cash and cash equivalents	$	6,924
Property tax receivable		1,105,141
TOTAL ASSETS	$	1,112,065

LIABILITIES AND FUND BALANCE

LIABILITIES		
None	$	-
Total liabilities		-
DEFERRED INFLOWS OF RESOURCES		
Deferred property tax revenue		1,105,141
Total deferred inflows of resources		1,105,141
Total liabilities and deferred inflows of resources		1,105,141
FUND BALANCE		
Restricted for capital projects		6,924
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$	1,112,065

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NORTHPOINT TIF DISTRICT FUND

For the Year Ended April 30, 2025

REVENUES		
Taxes		
Incremental property taxes	$	677,288
Investment income		5,239
Total revenues		682,527
EXPENDITURES		
General government		
Contractual services		405,279
TIF surplus distribution		270,324
Total expenditures		675,603
NET CHANGE IN FUND BALANCE		6,924
FUND BALANCE, MAY 1		-
FUND BALANCE, APRIL 30	$	6,924

(See independent auditor's report.)

VILLAGE OF ALGONQUIN, ILLINOIS

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

For the Year Ended April 30, 2025

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

Board of Trustees
Village of Algonquin, Illinois
Algonquin, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Algonquin, Illinois (the Village) as of and for the year ended April 30, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements. We issued our report thereon dated October 7, 2025, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
October 7, 2025

VILLAGE OF ALGONQUIN, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT

For the Year Ended April 30, 2025

CSFA Number	Program Name	State	Federal	Match	Total
420-00-1758	Site Improvements	$ -	$ -	$ -	$ -
420-27-2662	Installation and/or Replacement of Utilities	-	-	-	-
422-11-0970	Open Space Land Acquisition and Development	593,736	-	-	593,736
444-26-1565	Tobacco Enforcement Program	3,711	-	-	3,711
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	29,983	-	29,983
	All other federal expenditures	-	1,338	-	1,338
	TOTALS	$ 597,447	$ 31,321	$ -	$ 628,768

(See independent auditor's report on supplementary information.)