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## VIA E-MAIL

January 7, 2019

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RE: Clifford Leegard Trust, et al, v. Miller; 16 TX 30; Our File No. 18332  
Inland Crystal Point, et al. v. Miller; 17 TX 11; Our File No. 18334

Gentlemen:

As you are aware from our last correspondence dated January 2, 2019, Plaintiff's counsel, Mr. Dwyer, has made a combined demand on the Township and Road District of \$125,000.00 in each 16-TX-30 and 17-TX-11, for a total demand of \$250,000.00 to settle both tax cases. A copy of the demand is attached. To summarize my last letter, Mr. Dwyer's settlement offer is based on his interpretation of the Court's ruling in 15-TX-5 and the assumption that the Court will rule in a

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 2

similar manner in 16-TX-30 and 17-TX-11. The original demand was not time-limited. However, right at the on-set of the recent Christmas holiday, Mr. Dwyer advised that the demand will now expire on January 9, 2019. A copy of that revised, time-limited demand is also attached. As stated in his correspondence, he time-limited it to January 9, 2019 because we return to Court on January 10, 2019, for the Court's decision on whether Mr. Dwyer will be permitted to add the late-named plaintiffs to his complaint in 16-TX-30. We advised Mr. Dwyer that the Township and Road District are separate entities with their own budgets and levies, and asked him to adjust his demand accordingly. However, Mr. Dwyer refused to do so and reiterated that the settlement offer will expire on January 9, 2019. A copy of that response is attached. In a prior conversation with Mr. Dwyer following a court appearance, he advised that he is not open to receiving a counter-offer as he believes he should receive an amount similar to what he received in 15-TX-5. Accordingly, Mr. Dwyer's offer is essentially take it or leave it. We can try to negotiate, but anything other than an acceptance of the demand is a counter-offer, and Mr. Dwyer has no obligation to negotiate or accept it.

Please allow this correspondence to serve as our evaluation of Mr. Dwyer's demand. The analysis will be organized into five sections: 1) general case law applicable to tax objection cases; 2) a summary of the arguments and rulings in 15-TX-5; 3) the potential impact of 15-TX-5 on 16-TX-30 and 17-TX-11; 4) Plaintiff's likelihood of success in adding plaintiffs in 16-TX-30; and 5) the best and worst case scenarios if we do not reach a settlement.

## **I. General Case Law Applicable in Tax Objection Cases**

This matter arose from Plaintiff's allegations that the Township and the Road District have accumulated excessive amounts of money in various funds. In determining whether taxing bodies have accumulated an excess amount, Illinois courts follow what is referred to as the "*Miller* formula." *Allegis Realty Investors v. Novak*, 379 Ill. App. 3d 636, 638 (2nd Dist. 2008).

Under this formula, courts determine the total funds available for the beginning of the fiscal year at issue by applying the fund balance at the beginning of the fiscal year to the taxes extended for the prior year. *Id.* That total is then divided by the average annual expenditure for the past three fiscal years. *Id.* The resulting ratio is then used to determine whether there is an excess accumulation. However, this analysis is not "a formula to be applied with mathematical precision." *People ex rel. Toynton v. Commonwealth Edison Co.*, 285 Ill. App. 3d 357, 362 (3rd Dist. 1996) citing *In re Application of O'Connor*, 80 Ill. App. 3d 354, 356 (3rd Dist. 1980). Generally, courts have held that an excess accumulation is found where the *Miller* ratio is between 2.0 and 3.0. See *Barret v. Henry*, 2013 IL App (2d) 120829, ¶ 15 (court found that the relevant question is whether the balance of the district's funds were two to three times the average annual expenditures from the preceding three years); *Allegis*, 379 Ill. App. 3d at 638 (the term accumulation has been equated with an amount that exceeds two to three times the foreseeable expenditures of the taxing body); and *People ex rel. Toynton v. Commonwealth Edison Co.*, 285 Ill. App. 3d 357, 362 (3rd Dist.

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 3

1996) (a tax objector can meet its burden to show an excessive accumulation by presenting evidence that the accumulation in the fund exceeds two to three times the average annual expenditures from the fund). However, once such an accumulation is shown, the taxing body is given an opportunity to present evidence showing the need for such an accumulation. *Allegis*, 379 Ill. App. 3d at 638.

If the taxing body is unable to justify the accumulation, a court will order the taxing body to refund the taxpayers. 35 ILCS 200/23-20. This refund will include interest from the date of the payment of the tax to the date of the refund. *Id.* The interest rate will be either 5% per annum or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy for which the refund was made, whichever is less. *Id.* Lastly, the taxing body will also be ordered to pay the taxpayers' court costs pursuant to 735 ILCS 5/5-108.

## **II. Summary of Arguments and Rulings in 15-TX-5**

Prior to our involvement in these matters, the Court held a hearing and issued a decision on the tax objection filed by Mr. Dwyer as 15-TX-5, which resulted in the parties reaching a compromise on the amount of the tax rebate. We substituted in to 16-TX-30 and 17-TX-11 after that settlement and are now defending both before Judge Thomas Meyer, the same judge who ruled in 15-TX-5 following a hearing. In regard to the *Miller* formula, as reflected in the December 14, 2017 order, the Court ruled that any ratio over 2.0 necessitated a finding of an excess accumulation. As a result, the Court ordered the Township to issue refunds from seven funds: the Town Fund, the Public Assistance Fund, the Building and Equipment Fund, the Social Security Fund, the Retirement Fund, the Liability Fund, and the Audit Fund.

During the November 20, 2017 trial hearing, the former highway commissioner, Robert Miller, was called to testify in order to provide a justification for accumulating funds in excess of the 2.0 *Miller* ratio. Specifically, Mr. Miller testified that the Township planned to replace the septic system and wells, though that plan was not reflected as a line item in the budget ordinance. In response to this testimony, the Court stated: "the problem is, and this is a legal argument, as to whether they can accumulate funds off budget essentially because, as I understand it, there is no line item in the budget, there is nothing that says we're accumulating funds for X, Y or Z. So he doesn't need to justify it for me. I will take judicial notice that every town in this state has infrastructure work it needs to do." As evidenced by this exchange, the Court required that the Budget and Appropriation Ordinances specify the needs for excess accumulation of funds. Since the ordinance did not include a line item for specific accumulations of funds, the Court ruled that the Township and Road District were unable to justify the excess accumulations.

As for the calculation of the refunds, the Court permitted the parties to agree on the appropriate refund amount. Specifically, the Court stated, "I will defer to you to check the amount of rebates.

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 4

If you are in agreement – if you’re in agreement that this order accurately memorializes everything that’s transpired, I have no problem entering it in...” The parties arrived at an agreement, whereby the sum total of \$123,827.49, was to be rebated back to the taxpayer plaintiffs, plus statutory interest and Plaintiff’s costs. A copy of that Order is again attached for ease of reference.

### **III. Impact of 15-TX-5 on 16-TX-30 and 17-TX-11**

As noted above, Mr. Dwyer has based his new demand on the Court’s finding that a factor of 2.0 will be applied under the *Miller* formula, and the agreement by the Township and the Road District to the refund amounts. The same case law that defines the method of calculating whether a fund has an excess accumulation does not, unfortunately, contain a method to calculate the rebate.

As noted above, the parties agreed to the amount of the rebate, absent input from the Court as to calculation. In 15-TX-5, following the Court’s application of a *Miller* ratio of 2.0, Plaintiff and the Township/Road District agreed to a rebate of \$123,827.49, nearly the entire amount of the tax paid by the tax objectors, which we have calculated at \$137,371.86. Arguably, this is an over-rebate. The great majority of the tax levied was for the Road and Bridge Fund, which did not have excess accumulation, and the Township Fund and Equipment and Building Fund, both of which had smaller excess accumulations. The alternative argument to the method of calculation used by the parties in 15-TX-5 which resulted in nearly all of the tax the objectors paid being rebated back is that only the amount of the *excess* tax paid by each tax objector should be rebated back. By way of example, if 90% of the tax collected per taxpayer did not result in an excess accumulation in a fund, then only 10% should be rebated back to the objector.

In evaluating the reasonableness of Mr. Dwyer’s demand, it is important to consider whether, if the Township and Road District do not agree, the Court will again use a *Miller* ratio of 2.0 and, whether the Court will require the rebate to be calculated in the same manner as the parties agreed in 15-TX-5 subject to the doctrine of collateral estoppel, or if we can argue for an alternative method of calculation which, if successful, would likely result in a smaller rebate.

Collateral estoppel is intended to prevent the relitigation of issues that have already been resolved in earlier actions. *DuPage Forklift Service, Inc. v. Material Handling Services, Inc.*, 195 Ill.2d 71, 77 (2001). In order to apply the doctrine, three elements must be met: (1) the issue decided in the prior litigation is identical to the one presented in the current case, (2) there was a final adjudication on the merits in the prior case, and (3) the party against whom estoppel is asserted was a party to, or in privity with a party to, the prior litigation. *Id.* For collateral estoppel to apply, it is absolutely necessary that there was a finding of a specific fact in the former matter that was material and controlling in that case and is also material and controlling in the current case. *Hexcomb Corp. v. Corrugated Systems, Inc.* 287 Ill. App. 3d 623, 631 (1st Dist. 1997). It must also conclusively appear that the matter of fact was so in issue that it was necessarily decided by the Court rendering

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 5

the prior judgment. *Id.* The party asserting the preclusion bears the heavy burden of showing with clarity and certainty what was determined by the prior judgment. *Id.* Even if these elements are met, the doctrine should not be applied unless it is clear that no unfairness will result to the party sought to be estopped. *American Family Mut. Ins. Co. v. Savickas*, 193 Ill. 2d 378, 388 (2000). The Court determining whether estoppel should apply must balance the need to limit litigation against the right to an adversarial proceeding in which a party is accorded a full and fair opportunity to present his case. *Id.*

## **a. Likelihood of the Court Applying a Ratio of 2.0 under *Miller* Formula**

We believe the Court will again use a factor of 2.0 under the *Miller* formula. There is case law supporting a potential argument that even funds with an available balance in excess of twice the average annual expenditures from the preceding three years should not be considered as having an excess accumulation. *Alpha Gamma Rho Alumni v. People ex rel. Boylan* 322 Ill. App. 3d 310 (4th Dist. 2011) (court ruled that a ratio of 2.32 did not establish the existence of an excess accumulation). However, this issue was thoroughly litigated in 15-TX-5, and the December 14, 2017 order reflects that the Court used a ratio of 2.0. Therefore, it is likely that the Court will find that all three elements of the doctrine of collateral estoppel are met and will again apply a ratio of 2.0.

Below we have included a chart showing the *Miller* ratio for each fund at issue in 16-TX-30 and 17-TX-11. As you can see, the only fund that will not exceed the 2.0 threshold is the Road and Bridge Fund. Again, this mirrors the findings in 15-TX-5.

<b><u>Fund</u></b>	<b><u>Balance at start of 2015 FY</u></b>	<b><u>Average Expenditure 14-15'/13- 14'/12-13'</u></b>	<b><u>Ratio</u></b>
Town Fund	\$3,162,101.00	\$1,543,342.67	2.05
General Assistance Fund	\$529,984.00	\$154,608.00	3.43
Audit Fund	\$81,042.00	\$3,190.33	25.40
Liability Insurance Fund	\$162,891.00	\$50,862.00	3.20
Social Security Fund	\$178,467.00	\$58,489.00	3.05
Retirement Fund	\$232,279.00	\$77,245.67	3.01
Road and Bridge Fund	\$2,778,762.00	\$2,170,848.33	1.28
Equipment and Building Fund	\$2,680,753.00	\$1,087,566.00	2.46

<b><u>Fund</u></b>	<b><u>Balance at start of 2016 FY</u></b>	<b><u>Average Expenditure 15-16'/14- 15'/13-14'</u></b>	<b><u>Ratio</u></b>
Town Fund	\$3,437,984.00	\$1,617,144.67	2.13
General Assistance Fund	\$486,632.00	\$165,000.33	2.95

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 6

Audit Fund	\$87,676.00	\$3,339.33	26.26
Liability Insurance Fund	\$142,088.00	\$55,130.33	2.58
Social Security Fund	\$196,288.00	\$56,962.33	3.45
Retirement Fund	\$302,208.00	\$70,108.67	4.31
Road and Bridge Fund	\$2,951,426.00	\$2,279,887.00	1.29
Equipment and Building Fund	\$2,988,887.00	\$856,133.67	3.49

Moreover, as explained above, Robert Miller's testimony in 15-TX-5 was insufficient to justify the excess accumulations as the Court insisted that any specific projects that required additional funds had to be included as line items in the ordinance. We believe that the Court is again likely to rule in the same manner as the ordinances we have reviewed again do not contain line items for specific projects requiring additional funds. Those ordinances are attached for your reference.

Absent any additional evidence that would be persuasive to the Court that a certain capital improvement was properly budgeted in an ordinance, it is likely that the Court will again apply a *Miller* ratio of 2.0, which would result in an order to the Township and Road District to issue refunds from the Town Fund, the General Assistance Fund, the Audit Fund, the Liability Insurance Fund, the Social Security Fund, the Retirement Fund, and the Equipment and Building Fund in both 16-TX-30 and 17-TX-11.

## **b. Likelihood of the Court Requiring Similar Method of Calculating the Refund Amount**

Whether the Court will order the parties to use the same method of calculation for the rebates in 16-TX-30 and 17-TX-11 is a less certain proposition.

The process for tax objections is statutory. As part of the Property Tax Code passed in 1995, each county's State's Attorney has broad discretion in settling a tax objection case. *101 E. Crossroads, LLC v. Weber*, 2015 IL App (3d) 140034, ¶ 15.<sup>1</sup> The Code was eventually amended to permit intervention by individual taxing bodies, though it did not amend the section specifically referencing the rights of the State's Attorney to settle tax objections.

The merits of a tax objection settlement are not generally subject to examination by courts. *People ex rel. Devine v. Murphy*, 181 Ill.2d 522, 538 (1998). For example, a State's Attorneys settlement of a tax objection case cannot be impeached on the grounds that a better result should have been reached or for any other reason short of fraud or bad faith. *Id.* In fact, the court in *101 E.*

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<sup>1</sup> State's Attorneys are designated, at least initially, as the representative for all of the taxing bodies in tax objection proceedings. *Madison Two Associates, v. Pappas*, 227 Ill.2d 474, 487 (2008).

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 7

*Crossroads, LLC* declined to vacate a settlement even after the State's Attorney admitted to using the wrong figures in computing the settlement agreement. *Id.* at ¶ 16. Conversely, that statutory right to compromise a tax objection *absent* evaluation from the Court (even if the settlement is incorrect) should permit the State's Attorney and/or taxing body to utilize an alternative method of compromise in a subsequent case. We would argue to the Court that it is unreasonable that one agreement to settle by the State's Attorney would bind the taxing body in perpetuity.

Absent our argument that the provisions of the Property Tax Code permit for independent compromise and settlement in each tax objection case, there are also arguments why the doctrine of collateral estoppel would not apply in this case regardless. First, the Court in 15-TX-5 made no actual ruling as to the proper methodology. As explained above, the Court deferred to the parties to come to an agreement regarding the refund amount. The transcript from the December 12, 2017 hearing and the December 14, 2017 order are both silent as to how the refund amount was calculated. It should be noted that during the December 12, 2017 hearing Mr. Dwyer did attempt to provide the Court with an explanation as to how refund amounts are traditionally calculated. However, no specific ruling was made, nor was there an actual discussion on this issue. The lack of ruling should be outcome determinative. *See Hexcomb Corp.*, 287 Ill. App. 3d at 631; and *Union Planters Bank, N.A. v. Thompson Coburn, LLP*, 442 Ill. App. 3d 317, 353 (5th Dist. 2010) ("there must have been a decision with respect to a specific fact in prior judgment that was material and controlling that case and also material and controlling in the pending case").

Lastly, the individual tax objectors in 16-TX-30 and 17-TX-11 are not identical to those in 15-TX-5. As such, it is unlikely that the Court will require the tax objectors in the currently pending matters to agree to a settlement negotiated in a separate matter to which they were not a party. The fact that the Property Tax Code prohibits the filing of tax objection complaints as a class action further supports the argument that the individual tax objectors must authorize the amount for which they settle. *See Fakhoury v. Pappas*, 395 Ill. App. 3d 302, 309 (1st Dist. 2009).

Conversely, the argument for why the Court would require the refunds in 16-TX-30 and 17-TX-11 to be calculated in a manner similar to that of the calculation in 15-TX-5 is the general rule of collateral estoppel. There is a split between courts in Illinois on the question of whether a settlement agreements operates as a final judgment on the merits. *Currie v. Washington Cent., Ltd.*, 2011 IL App (1st) 103095, ¶ 29 citing *Jackson v. Callan Publishing, Inc.*, 356 Ill. App. 3d 326 (1st Dist. 2005). However, if the Court were to agree with the cases that do view a settlement agreement as a final judgment on the merits, then Plaintiffs would be able to establish all three elements of collateral estoppel.

## **c. Impact of *Miller* ratio and collateral estoppel on all pending cases**

In this case, just as we believe that the Court is likely to apply the *Miller* ratio of 2.0 to determine whether a fund has an excess accumulation, we do *not* believe that the Court is likely to deny the

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 8

Township and the Road District the opportunity to re-litigate/contest the method of calculation of the rebate in 16-TX-30 and 17-TX-11.

The other thing to keep in mind is that there five pending tax objection cases. In addition to 16-TX-30 and 17-TX 11, 17-TX-10 (brought by a different attorney) is pending, as are two new cases, 18-TX-5 and 18-TX-6. An agreement to settle 16-TX-30 and 17-TX-11 in an amount similar to the rebate settlement in 15-TX-5 amounts to a concession to the methodology used in 15-TX-5. Each case that the Township settles according to that methodology probably makes it more difficult to argue that a different method of calculation should be used, though we will note that the change in the law in 2017 that finally defined excess accumulation at 2.5 the average expenditure of the previous three years may change which funds are found to have an excess accumulation.

#### **IV. Plaintiff's Likelihood of Success in adding plaintiffs in 16-TX-30**

Plaintiff's Original and Amended Complaints named a number of condominium, townhome, and homeowner associations as Plaintiffs. Various Defendants, including Algonquin Township and Algonquin Township Road District, filed motions to dismiss based on lack of standing, which the court granted. In turn, Plaintiffs filed their Second Amended Complaint, in which the actual owners of the condominiums and townhomes were named. In total, The Second Amended Complaint names approximately 1300 new plaintiffs, 689 of which paid taxes levied by the Algonquin Township and Algonquin Township Road District.

In response, various Defendants, including Algonquin Township and Algonquin Township Road District, filed Motions to Dismiss the newly added plaintiffs. Following Mr. Dwyer's settlement offer, we agreed to stay our Motion to Dismiss for 60 days, pending an attempt to settle the case. However, McHenry County has proceeded with their Motion to Dismiss on the basis that the newly added plaintiffs were added after the expiration of the statute of limitations. The Plaintiffs do not contest that the statute of limitations expired on November 27, 2016. Instead, the Plaintiffs argue that the PINs associated with the newly added Plaintiffs were listed in the previously timely-filed complaints and, as a result, were filed within the statute of limitations. In other words, Plaintiff's entire argument relies on the premise that the instant lawsuit is brought by the PINs listed in its Second Amended Complaint and not the actual tax payers. However, Plaintiffs do not provide any case law supporting this argument.

During oral arguments, the court indicated skepticism in allowing the newly named Plaintiffs to continue in this matter. However, before making a ruling, the court requested that the parties file supplemental briefs in support of their arguments.

In its supplemental brief, McHenry County relied on *Deutsche Bank Nat'l Tr. Co. v. Gilbert*, 2012 IL App (2d) 120164. There, the plaintiff brought a foreclosure action, attaching to its complaint



# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 9

the note and mortgage for the subject property. *Id.* at ¶ 5. However, both of these documents identified a lender different from the plaintiff. *Id.* at ¶ 5-6. During the course of litigation, the note and mortgage were eventually transferred to the plaintiff. *Id.* at ¶ 6. Despite this, the defendant filed a motion to dismiss for lack of standing. The plaintiff argued that Section 2-407 of the Code of Civil Procedure, which allows the joinder of necessary parties after the commencement of a suit, protected against the dismissal of its complaint for lack of standing. *Id.* at ¶ 22. The plaintiff further argued that its amendment of the complaint acted as a “joinder” of itself in its new capacity as the new owner of the loan. *Id.* The court rejected the plaintiff’s argument as it ruled that the plaintiff’s lack of standing at the time of filing meant that the foreclosure action was defective and could not be maintained. *Id.*

The facts in the current matter are analogous to those in *Deutsche*. Here, the condominium, townhome, and homeowner associations named as plaintiff were dismissed for lack of standing. Now, Plaintiffs attempt to argue that, instead of adding additional parties, they are simply amending their complaint to provide information that was requested by the court. In support of their argument, Plaintiffs cite to *Taylor, Bean & Whitaker Mortgage Corporation v. Corcoft*, 2018 IL App (1st) 170969. In *Taylor*, a mortgage company, Colonial Bank, filed a foreclosure action and named itself as the plaintiff. *Id.* at ¶ 3. Subsequently, Colonial Bank filed a motion for leave to amend its complaint claiming that it had been named as the original plaintiff by mistake. *Id.* at 8. The court granted the motion and a new plaintiff was named. *Id.* at ¶ 55. In the instant matter, Plaintiffs are attempting to argue that they should be allowed to amend their complaint in the same manner as was permitted in *Taylor*. However, Plaintiffs’ overlook the fact that the amended complaint in *Taylor* was filed within the statute of limitations. Therefore, it is clearly distinguishable from the current matter.

In conclusion, we believe that it is likely that the McHenry County’s Motion to Dismiss will be granted. If that occurs, the ruling will be applied to Algonquin Township’s and Algonquin Township Road District’s Motion to Dismiss as well. Also, since 16-TX-30 and 17-TX-11 have been consolidated, the same ruling could then be expected in 17-TX-11. However, if the Court denies McHenry Township’s Motion to Dismiss and permits the newly added plaintiffs to continue in 16-TX-30, then it will grant Plaintiffs leave to amend their Complaint in 17-TX-11 so that the individual owners of the condominiums and townhomes can be added.

If Plaintiffs are allowed to proceed with their Second Amended Complaint adding the individual taxpayers previously identified by PIN as part of condominium associations, there will 689 new tax objectors in both 16-TX-30 and 17-TX-11. For the purposes of this settlement evaluation, we calculated the amount of tax paid by those 689 property owners in 16-TX-30 as \$20,498.06 to the Township and \$46,098.92 to the Road District. The assessed values went up slightly for the next tax year in 17-TX-11, but the tax rate went down slightly, so approximately the same amount of tax is at issue in both cases.

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 10

## V. Possible Tax Rebate Scenarios

We have calculated an estimate of the total amount of tax at issue according to the complaints in 16-TX-30 and 17-TX-11. These calculations are based on plaintiffs and PINs currently identified, which may change during the course of litigation. Therefore, while these figures represent the potential liability in both 16-TX-30 and 17-TX-11, they are subject to changes.

### **16-TX-30**

- (1) If the 689 condominium association plaintiffs **are not** permitted to proceed with their claims:

Township:	\$ 46,362.60
Road District:	\$104,321.07

- (2) If the 689 condominium association plaintiffs **are** permitted to proceed with their claims:

Township:	\$ 66,860.66
Road District:	\$150,419.99

### **17-TX-11**

- (1) If the 689 condominium association plaintiffs **are not** permitted to proceed with their claims:

Township:	\$ 39,223.31
Road District:	\$193,126.21

- (2) If the 689 condominium association plaintiffs **are** permitted to proceed with their claims:

Township:	\$ 59,102.33
Road District:	\$137,832.94

The argument for why the Township and Road District should settle each case for \$125,000, the amount demanded by Mr. Dwyer, is to avoid the possibility that he will be permitted to amend his complaints in 16-TX-30 and 17-TX-11 to add 689 objectors (and \$65,000 in taxes), plus statutory interest and costs. However, if the Court dismisses those 689 additional objectors from the case, then the Township and Road District will have paid in settlement nearly all of the tax at issue, as well as potentially continuing to waive the right to seek a method of calculation more favorable to the Township.

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 11

For evaluation of these settlement demands, we have calculated possible rebate amounts, based upon the application of a *Miller* ratio of 2.0, to the various funds. If we were successful in arguing that a different method of calculating the tax rebate should be applied than in 15-TX-5 — that the amount of the rebate should be limited to the amount of the over-levy per fund, per taxpayer — then we would expect rebates similar to the following. Please keep in mind that these numbers are rough estimates and in the event that the Board decided it did not want to compromise the tax objection suits as demanded by Mr. Dwyer, we would work with the Supervisor, Highway Commissioner and Township Assessor to arrive at exact numbers that we would argue to the Court are the appropriate calculation.

## **16-TX-30**

- (1) If the 689 condominium association plaintiffs **are not** permitted to proceed with their claims:

Township:	\$ 8,561.18
Road District:	\$ 22,955.32

- (2) If the 689 condominium association plaintiffs **are** permitted to proceed with their claims:

Township:	\$12,346.30
Road District:	\$33,099.13

## **17-TX-11**

- (1) If the 689 condominium association plaintiffs **are not** permitted to proceed with their claims:

Township:	\$ 5,418.34
Road District:	\$47,901.62

- (2) If the 689 condominium association plaintiffs **are** permitted to proceed with their claims:

Township:	\$ 8,164.44
Road District:	\$70,897.56

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As you can see from above, a “best case scenario,” where Mr. Dwyer is not permitted to add the individual condominium owners and we are successful in arguing for a more favorable method of calculation of the rebate, is a significant discount from the current amount to settle the two cases. Conversely, the “worst case scenario”, where Mr. Dwyer is permitted to add the individual

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 12

condominium owners and we are not permitted to re-litigate the previous method of calculation of the rebate, could arguably result in a rebate approaching the total amount of the at-issue tax, a substantial increase over the amount demanded.

## **VI. Conclusion**

Consistent with our analysis above, we think it is very likely that the judge will apply same *Miller* ratio of 2.0 in both 16-TX-30 and 17-TX-11, whether for reasons of collateral estoppel or simply because he continues to believe that is the appropriate ratio to apply in these cases. Accordingly, even though theoretically the best case scenario for the Township and the Road District is something less than we have calculated here, the Court is unlikely to allow us to relitigate that issue.

Applying the *Miller* ratio of 2.0 leads to a likely best case scenario of a tax rebate of approximately \$31,516.50 in 16-TX-30 and \$53,319.96, for a total rebate of approximately \$85,000.00. That scenario should be compared against the worst case scenario, which in 16-TX-30 is \$217,280.65, and in 17-TX-11, \$196,935.27, both amounts representing the entire tax paid to Algonquin Township and the Road District by all plaintiffs, including the individual condominium owners, for a total rebate of approximately \$415,000.00. Plaintiff's demand of \$125,000.00 per case, for a total of \$250,000.00, is between the two.

A potential settlement split between all of the funds with accumulations in excess of the 2.0 *Miller* ratio, similar to the agreed settlement in 15-TX-5, would be as follows:

<b><u>Fund</u></b>	<b><u>% of Settlement</u></b>	<b><u>x \$125,000</u></b>
Town Fund	0.4922595	\$61,532.44
General Assistance Fund	0.0758345	\$9,479.31
Audit Fund	0.003193	\$399.13
Liability Insurance Fund	0.0170783	\$2,134.79
Social Security Fund	0.021952	\$2,744.00
Retirement Fund	0.0105768	\$1,322.10
Equipment and Building Fund	0.3855403	\$48,192.54
	1.0064344	\$125,804.31

Finally, the Board should remain cognizant of the three tax objection cases which would remain pending even after settlement of 16-TX-30 and 17-TX-11. Mr. Dwyer recently filed 18-TX-5, which is similar in number of plaintiffs and form to the two tax objection cases at issue here. It has the same deficiencies as 16-TX-30 and 17-TX-11 with respect to the naming of the condominium

# LANGHENRY, GILLEN, LUNDQUIST & JOHNSON, LLC

*Attorneys at Law*

January 7, 2019

Page 13

associations versus the individual owners. The total amount of tax at issue would likely be similar to that in 16-TX-30 and 17-TX-11 for both the best and worst case scenario.

Also pending are 17-TX-10 and 18-TX-6, brought by the Karnes Law firm, which only allege an excess accumulation of the Road District Equipment and Building Fund. 17-TX-10 seeks a rebate of \$31,669.09, and 18-TX-6 seeks a rebate of \$37,728.96.

Should you wish, I would be happy to attend the Township meeting this Wednesday, January 9, 2019, and answer any questions that you or the Board may have about these demands and our evaluation. Please let me know and I will make arrangements to be present. Otherwise, should the Board wish to accept Mr. Dwyer's offer, please contact me by cell phone at (815) 623-1932 immediately following the meeting on January 9, 2019, so that I may send an e-mail to him confirming our acceptance of the offer. In the meantime, should you have any questions or concerns regarding the above, please do not hesitate to contact me or Attorney Troy Lundquist by telephone or email.

Very truly yours,

**Langhenry, Gillen, Lundquist & Johnson LLC**

*Stacy K. Shelly*

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Stacy K. Shelly

cc: Troy Lundquist, Esq. (tlundquist@lgfirm.com)

## Shelly, Stacy

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**From:** Tim Dwyer <tim@tpd-law.com>  
**Sent:** Wednesday, January 2, 2019 8:33 PM  
**To:** Shelly, Stacy  
**Cc:** Lundquist, Troy  
**Subject:** Re: Algonquin Township Tax Rate Levy Objections

Dear Stacy;

I am in receipt of your correspondence and appreciate the same. I hope that the New Year brings good tidings to you and your family.

With respect to the substantive issues, you had asked for an additional 60 days to respond and I provided more time than you requested. The idea that the demand needs to be broken down by the Township and the Road District is, at best, meritless. Initially, you have the levies as well as the respective tax rates. You are keenly aware of the respective liability. Secondly, only the Township Board adopts the levies and only the Township Board has the authority to resolve the case.

In any event, my original demand only runs until January 9, 2019 as memorialized in my previous correspondence. You can have a special meeting, you can respond in support of your motion to dismiss, which would almost certainly trigger a motion for sanctions, or you can withdraw your motion to dismiss and respond to the already filed motion for summary judgment submitted by the Taxpayers. There may be other options, but none come to mind presently.

I think your client has more than a few problems, but ultimately, that is for you and your firm to decide. However, once the 1300 additional parcels are granted leave to proceed, our original demand is no longer effective. The choice is yours, and you might want to govern yourself accordingly.

As always, thank you for your cooperation and courtesy on these files.

Best Regards,

TD

**FILED**  
4/8/2015  
McHENRY COUNTY, IL  
APR 16 2015

**BUDGET & APPROPRIATION ORDINANCE**  
**TOWNSHIP**  
**ORDINANCE NUMBER 15-048**

*Mary E. McCall*  
COUNTY CLERK

An ordinance appropriating for all town purposes for Algonquin Township, McHenry County, Illinois for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

BE IT ORDAINED by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Algonquin Township, be and the same are hereby appropriated for the town purposes of Algonquin Township, McHenry County, Illinois, as hereinafter specified for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

TOWN FUND

GENERAL ASSISTANCE FUND

**GENERAL TOWN FUND 2015-2016**

4/8/2015

	<b>YEAR ENDED 3/31/2014</b>	<b>YEAR ENDED 3/31/2015</b>	<b>BUDGET 2015-2016</b>
<b>BEGINNING FUND BALANCE MARCH 31</b>	<b>\$ 1,424,316.24</b>	<b>\$ 1,579,216.05</b>	<b>\$ 1,652,229.03</b>
<b>REVENUES</b>			
Property Tax	\$ 1,575,224.32	\$ 1,577,730.34	\$ 1,577,000.00
Replacement Tax	\$ 17,014.66	\$ 12,507.64	\$ 14,000.00
Interest Income	\$ 3,465.11	\$ 3,042.37	\$ 3,500.00
Building Use-Beverage-Snack Income	\$ 558.30	\$ 443.92	\$ 1,500.00
Other Revenues	\$ 13,409.97	\$ 1.00	\$ 5,000.00
Rental Income	\$ 11,400.00	\$ 10,500.00	\$ 11,000.00
<b>TOTAL REVENUES</b>	<b>\$ 1,621,072.36</b>	<b>\$ 1,604,225.27</b>	<b>\$ 1,612,000.00</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3,045,388.60</b>	<b>\$ 3,183,441.32</b>	<b>\$ 3,264,229.03</b>
<b>EXPENDITURES</b>			
Administration	\$ 762,831.80	\$ 842,940.47	\$ 1,201,200.00
Assessor	\$ 702,783.11	\$ 686,179.62	\$ 833,650.00
Clerk	\$ 557.64	\$ 2,092.20	\$ 11,550.00
Rental Property	\$ -	\$ -	\$ 36,500.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,466,172.55</b>	<b>\$ 1,531,212.29</b>	<b>\$ 2,082,900.00</b>
<b>ENDING FUND BALANCE MARCH 31</b>	<b>\$ 1,579,216.05</b>	<b>\$ 1,652,229.03</b>	<b>\$ 1,181,329.03</b>



4/8/2015

**TOWN FUND BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
<b>ADM-PERSONNEL</b>			
5000.001 Salaries	\$ 394,700.11	\$ 319,858.81	\$ 370,000.00
5010.001 Health-Life Ins. & Medical Services	\$ 44,001.31	\$ 41,943.33	\$ 60,000.00
5020.001 SS - OASDI & Medicare Contribution	\$ 29,427.74	\$ 23,688.68	\$ 33,500.00
5030.001 IMRF - Retirement Contribution	\$ 40,159.22	\$ 28,678.56	\$ 45,000.00
5040.001 Unemployment Insurance	\$ 907.41	\$ 855.51	\$ 2,000.00
<b>TOTAL ADM-ADMINISTRATION</b>	<b>\$ 509,195.79</b>	<b>\$ 415,024.89</b>	<b>\$ 510,500.00</b>
<b>ADM-CONTRACTUAL SERVICES</b>			
5100.001 Maintenance - Building & Property	\$ 28,741.98	\$ 58,909.55	\$ 70,000.00
5110.001 Maintenance - Equipment	\$ 9,873.60	\$ 6,596.36	\$ 15,000.00
5150.001 Accounting Services	\$ 1,103.50	\$ 2,358.00	\$ 12,500.00
5151.001 Audit	\$ 1,546.68	\$ 1,700.00	\$ 10,000.00
5160.001 Legal Services	\$ 5,579.60	\$ 7,143.00	\$ 25,000.00
5170.001 Consulting Services	\$ -	\$ 100.00	\$ 4,000.00
5180.001 Postage	\$ 499.74	\$ 845.06	\$ 2,500.00
5190.001 Telecommunications	\$ 4,371.15	\$ 4,724.32	\$ 7,000.00
5200.001 Printing & Publishing	\$ 11,442.78	\$ 10,598.19	\$ 40,000.00
5210.001 Dues & Subscriptions	\$ 1,985.23	\$ 3,108.06	\$ 5,000.00
5220.001 Travel, Training & Meetings	\$ 2,709.95	\$ 1,791.34	\$ 12,000.00
5240.001 Utilities	\$ 3,832.96	\$ 2,414.99	\$ 8,000.00
5250.001 General Insurance	\$ 36,252.49	\$ 33,835.66	\$ 40,000.00
5260.001 Cleaning Services	\$ 4,742.00	\$ 6,242.00	\$ 8,000.00
5270.001 Lease	\$ 2,064.52	\$ 2,311.71	\$ 3,000.00
5290.001 Engineering & Planning	\$ -	\$ 9,873.04	\$ 10,000.00
5390.001 Technical Support	\$ 462.50	\$ 2,307.47	\$ 7,000.00
5391.001 Computer Maintenance	\$ 2,033.49	\$ 3,027.82	\$ 7,000.00
5410.001 Plan Commission Expense	\$ -	\$ -	\$ 100.00
5420.001 Transportation Committee Expense	\$ -	\$ -	\$ 100.00
5430.001 CMAQ & Other Grant Expense	\$ -	\$ -	\$ 100.00
<b>TOTAL ADM-CONTRACTUAL</b>	<b>\$ 117,242.17</b>	<b>\$ 157,886.57</b>	<b>\$ 286,300.00</b>
<b>ADM-COMMODITIES</b>			
5510.001 Office Supplies	\$ 1,442.20	\$ 1,293.51	\$ 3,000.00
5520.001 Computer Supplies	\$ 185.45	\$ 213.87	\$ 2,000.00
5530.001 Computer Software	\$ 665.00	\$ -	\$ 2,000.00
5540.001 Publications	\$ 235.00	\$ -	\$ 500.00
5550.001 Maintenance Supplies	\$ 2,281.76	\$ 2,456.93	\$ 8,000.00
5560.001 Building Supplies	\$ 246.99	\$ 209.09	\$ 5,000.00
<b>TOTAL ADM-COMMODITIES</b>	<b>\$ 5,056.40</b>	<b>\$ 4,173.40</b>	<b>\$ 20,500.00</b>

**TOWN FUND BUDGET 2015-2016**

	YEAR ENDED	YEAR ENDED	BUDGET
	3/31/2014	3/31/2015	2015-2016
ADM-OTHER EXPENSE			
5750.001 Miscellaneous Expense	\$ 2,127.27	\$ 908.77	\$ 10,000.00
5760.001 Cemetery Expense	\$ 5,300.00	\$ 5,300.00	\$ 300.00
5770.001 P.P. Replacement Tax	\$ 2,138.35	\$ 1,962.29	\$ 2,500.00
5780.001 Community Services/Support	\$ 2,958.22	\$ 1,603.00	\$ 5,000.00
5790.001 Environmental Services	\$ 19,413.46	\$ 22,324.43	\$ 32,000.00
5810.001 Service Charges	\$ 4,576.81	\$ 6,703.45	\$ 7,500.00
5812.001 Loan - Property - Principle	\$ 27,013.79	\$ 28,262.71	\$ 31,500.00
5814.001 Loan - Property - Interest	\$ 18,846.69	\$ 17,597.77	\$ 17,500.00
5820.001 Township Bus Services	\$ 24,719.13	\$ 24,942.91	\$ 25,000.00
5830.001 Senior Activities	\$ 5,202.57	\$ 5,234.66	\$ 15,000.00
5840.001 Employee Services	\$ 2,473.74	\$ 498.67	\$ 3,000.00
5850.001 Enforcement Expense	\$ 179.96	\$ -	\$ 1,000.00
5851.001 Unforseen Hardship	\$ -	\$ -	\$ 10,000.00
TOTAL ADM-OTHER EXPENSE	\$ 114,949.99	\$ 115,338.66	\$ 160,300.00
ADM-CAPITAL OUTLAY			
5910.001 Building	\$ 6,886.64	\$ 101,662.58	\$ 48,500.00
5920.001 Equipment	\$ 8,053.94	\$ 44,895.90	\$ 45,000.00
5930.001 Computer Equipment	\$ 1,446.87	\$ 3,958.47	\$ 10,000.00
5940.001 Expansion & Development	\$ -	\$ -	\$ 100,000.00
5960.001 Senior Bus	\$ -	\$ -	\$ 100.00
TOTAL ADM-CAPITAL OUTLAY	\$ 16,387.45	\$ 150,516.95	\$ 203,600.00
TOWN CONTINGENCIES			
5995.001 Town Contingency Expense	\$ -	\$ -	\$ 20,000.00
		\$ -	
TOTAL TOWN FUND ADMINISTRATION	\$ 762,831.80	\$ 842,940.47	\$ 1,201,200.00

4/8/2015

**TOWN FUND - ASSESSOR - BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
<b>ASSESSOR - PERSONNEL</b>			
6000.002 Salaries	\$ 378,929.94	\$ 348,281.38	\$ 400,000.00
6010.002 Health-Life Ins./Medical Services	\$ 135,935.16	\$ 143,340.55	\$ 165,000.00
6020.002 SS - OASDI & Medicare Contribution	\$ 29,811.76	\$ 27,215.44	\$ 36,000.00
6030.002 IMRF Retirement Contribution	\$ 40,167.76	\$ 34,484.43	\$ 48,000.00
6040.002 Unemployment Insurance	\$ -	\$ -	\$ 50.00
<b>TOTAL ASSESSOR PERSONNEL</b>	<b>\$ 584,844.62</b>	<b>\$ 553,321.80</b>	<b>\$ 649,050.00</b>
<b>ASSESSOR - CONTRACTUAL SERVICES</b>			
6110.002 Maintenance - Equipment	\$ 3,114.08	\$ 804.34	\$ 4,000.00
6160.002 Legal Services	\$ 17,146.15	\$ 16,467.32	\$ 20,000.00
6180.002 Postage	\$ 517.60	\$ 334.83	\$ 2,000.00
6190.002 Telecommunications	\$ 7,421.74	\$ 8,240.74	\$ 9,000.00
6200.002 Printing & Publishing	\$ -	\$ -	\$ 500.00
6210.002 Dues & Subscriptions	\$ 3,322.53	\$ 1,653.87	\$ 3,000.00
6220.002 Travel, Training & Meetings	\$ 3,463.39	\$ 16,579.22	\$ 10,000.00
6270.002 Independent Appraisals	\$ 9,995.87	\$ 20,846.53	\$ 28,000.00
6280.002 Rentals	\$ -	\$ -	\$ 100.00
6390.002 Technical Support	\$ 57,097.71	\$ 28,365.11	\$ 54,000.00
<b>TOTAL ASSESSOR CONTRACTUAL</b>	<b>\$ 102,079.07</b>	<b>\$ 93,291.96</b>	<b>\$ 130,600.00</b>
<b>ASSESSOR - COMMODITIES</b>			
6510.002 Office Supplies	\$ 948.16	\$ 598.81	\$ 2,000.00
6520.002 Computer Supplies	\$ 1,102.37	\$ 539.04	\$ 2,000.00
6530.002 Computer Software	\$ 1,902.26	\$ 25,390.67	\$ 25,000.00
<b>TOTAL ASSESSOR COMMODITIES</b>	<b>\$ 3,952.79</b>	<b>\$ 26,528.52</b>	<b>\$ 29,000.00</b>
<b>ASSESSOR - OTHER EXPENSE</b>			
6750.002 Miscellaneous Expense	\$ 157.80	\$ 49.69	\$ 1,000.00
<b>TOTAL ASSESSOR OTHER EXPENSE</b>	<b>\$ 157.80</b>	<b>\$ 49.69</b>	<b>\$ 1,000.00</b>
<b>ASSESSOR - CAPITAL OUTLAY</b>			
6920.002 Equipment	\$ 1,485.43	\$ -	\$ 4,000.00
6930.002 Computer Equipment	\$ 10,263.40	\$ 12,987.65	\$ 20,000.00
<b>TOTAL ASSESSOR CAPITAL OUTLAY</b>	<b>\$ 11,748.83</b>	<b>\$ 12,987.65</b>	<b>\$ 24,000.00</b>
<b>TOTAL TOWN FUND - ASSESSOR</b>	<b>\$ 702,783.11</b>	<b>\$ 686,179.62</b>	<b>\$ 833,650.00</b>

**TOWN FUND - CLERK - BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
<b>CLERK - CONTRACTUAL SERVICES</b>			
7160.003 Legal Services	\$ -	\$ -	\$ 2,500.00
7180.003 Postage	\$ -	\$ -	\$ 100.00
7200.003 Printing & Publishing	\$ 162.60	\$ 317.49	\$ 1,000.00
7210.003 Dues & Subscriptions	\$ 30.00	\$ 30.00	\$ 100.00
7220.003 Travel, Training & Meetings	\$ 183.12	\$ 100.00	\$ 2,500.00
7460.003 Election Expense	\$ 162.00	\$ 1,547.78	\$ 5,000.00
TOTAL CLERK CONTRACTUAL	\$ 537.72	\$ 1,995.27	\$ 11,200.00
<b>CLERK - COMMODITIES</b>			
7510.003 Office Supplies	\$ 19.92	\$ 96.93	\$ 150.00
TOTAL CLERK COMMODITIES	\$ 19.92	\$ 96.93	\$ 150.00
<b>CLERK - OTHER EXPENSE</b>			
7750.003 Miscellaneous Expense	\$ -	\$ -	\$ 200.00
TOTAL CLERK OTHER EXPENSE	\$ -	\$ -	\$ 200.00
<b>TOTAL TOWN FUND - CLERK</b>	<b>\$ 557.64</b>	<b>\$ 2,092.20</b>	<b>\$ 11,550.00</b>

**TOWN FUND - RENTAL PROPERTY - BUDGET 2015-2016**

<b>RENTAL PROPERTY - CONTRACTUAL SERVICES</b>			
8100.004 Maintenance Building & Property	\$ -	\$ -	\$ 10,000.00
8110.004 Maintenance Equipment	\$ -	\$ -	\$ 10,000.00
8240.004 Utilities	\$ -	\$ -	\$ 1,500.00
TOTAL RENTAL PROP. CONT. SERV.	\$ -	\$ -	\$ 21,500.00
<b>RENTAL PROPERTY - CAPITAL OUTLAY</b>			
8910.004 Building	\$ -	\$ -	\$ 10,000.00
8920.004 Equipment	\$ -	\$ -	\$ 5,000.00
TOTAL RENTAL PROP. CAPITAL OUTLAY	\$ -	\$ -	\$ 15,000.00
<b>TOTAL TOWN FUND - RENTAL PROPERTY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,500.00</b>

<b>ADMINISTRATION TOTAL</b>	<b>\$ 762,831.80</b>	<b>\$ 842,940.47</b>	<b>\$ 1,201,200.00</b>
<b>ASSESSOR TOTAL</b>	<b>\$ 702,783.11</b>	<b>\$ 686,179.62</b>	<b>\$ 833,650.00</b>
<b>CLERK TOTAL</b>	<b>\$ 557.64</b>	<b>\$ 2,092.20</b>	<b>\$ 11,550.00</b>
<b>RENTAL PROPERTY TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,500.00</b>

<b>TOWN FUND TOTAL BUDGET 2015-2016</b>	<b>\$ 1,466,172.55</b>	<b>\$ 1,531,212.29</b>	<b>\$ 2,082,900.00</b>
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4/8/2015

**GENERAL ASSISTANCE FUND BUDGET - 2015-2016**

	<b>YEAR ENDED 3/31/2014</b>	<b>YEAR ENDED 3/31/2015</b>	<b>BUDGET 2015-2016</b>
BEGINNING BALANCE MARCH 31	\$ 134,416.02	\$ 235,099.92	\$ 130,000.00
REVENUE:			
Property Tax	\$ 239,502.15	\$ 239,893.66	\$ 220,000.00
Replacement Tax	\$ 2,037.08	\$ 1,877.80	\$ 2,000.00
Interest Income	\$ 433.76	\$ 612.29	\$ 150.00
Miscellaneous Income	\$ 1,059.50	\$ 904.00	\$ -
 TOTAL REVENUES	 \$ 243,032.49	 \$ 243,287.75	 \$ 222,150.00
 TOTAL FUNDS AVAILABLE	 \$ 377,448.51	 \$ 478,387.67	 \$ 352,150.00
 EXPENDITURES			
Administration	\$ 14,634.35	\$ 54,353.41	\$ 62,850.00
Home Relief	\$ 127,714.24	\$ 123,918.02	\$ 236,200.00
Contingencies	\$ -		\$ 10,000.00
 TOTAL EXPENDITURES	 \$ 142,348.59	 \$ 178,271.43	 \$ 309,050.00
 ENDING BALANCE MARCH 31	 \$ 235,099.92	 \$ 300,116.24	 \$ 43,100.00

**GENERAL ASSISTANCE FUND - BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
<b>ADM - PERSONNEL</b>			
8000.004 Salaries	\$ -	\$ 30,000.00	\$ 30,000.00
8010.004 Health-Life Ins./ Medical Services	\$ -	\$ 3,000.00	\$ 3,000.00
8020.004 SS - OASDI & Medicare Contribution	\$ -	\$ 2,300.00	\$ 2,300.00
8030.004 IMRF - Retirement Contribution	\$ -	\$ 3,300.00	\$ 2,600.00
8040.004 Unemployment Insurance	\$ -	\$ 50.00	\$ 50.00
<b>TOTAL ADM-PERSONNEL</b>	<b>\$ -</b>	<b>\$ 38,650.00</b>	<b>\$ 37,950.00</b>
<b>ADM - CONTRACTUAL SERVICES</b>			
8110.004 Maintenance - Equipment	\$ -	\$ -	\$ 1,000.00
8160.004 Legal Services	\$ -	\$ -	\$ 1,000.00
8180.004 Postage	\$ 600.00	\$ 756.00	\$ 1,000.00
8190.004 Telecommunications	\$ 976.15	\$ 1,000.00	\$ 1,000.00
8200.004 Printing & Publishing	\$ 164.20	\$ 328.73	\$ 500.00
8220.004 Travel, Training & Meetings	\$ 337.12	\$ 130.00	\$ 1,000.00
8240.004 Utilities	\$ 7,374.33	\$ 7,436.71	\$ 7,500.00
8260.004 Cleaning Services	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
8390.004 Technical Support	\$ -	\$ -	\$ 500.00
<b>TOTAL ADM-CONTRACTUAL SERVICES</b>	<b>\$ 12,451.80</b>	<b>\$ 13,151.44</b>	<b>\$ 17,000.00</b>
<b>ADM-COMMODITIES</b>			
8510.004 Office Supplies	\$ 340.00	\$ 27.91	\$ 500.00
8520.004 Computer Supplies	\$ -	\$ 500.00	\$ 500.00
8530.004 Computer Software	\$ 750.00	\$ 750.00	\$ 1,000.00
<b>TOTAL ADM-COMMODITIES</b>	<b>\$ 1,090.00</b>	<b>\$ 1,277.91</b>	<b>\$ 2,000.00</b>
<b>ADM-OTHER EXPENSE</b>			
8750.004 Miscellaneous Expense	\$ -	\$ 25.00	\$ 500.00
8760.004 Service Charges	\$ 1,092.55	\$ 1,249.06	\$ 1,400.00
<b>TOTAL ADM-OTHER EXPENSE</b>	<b>\$ 1,092.55</b>	<b>\$ 1,274.06</b>	<b>\$ 1,900.00</b>
<b>ADM-CAPITAL OUTLAY</b>			
8920.004 Equipment	\$ -	\$ -	\$ 3,000.00
8930.004 Computer Equipment	\$ -	\$ -	\$ 1,000.00
<b>TOTAL ADM-CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>
<b>TOTAL GENERAL ASSISTANCE - ADMIN.</b>	<b>\$ 14,634.35</b>	<b>\$ 54,353.41</b>	<b>\$ 62,850.00</b>

**GENERAL ASSISTANCE FUND - BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
<b>HOME RELIEF - CONTRACTUAL SERVICES</b>			
9220.005 Transportation Expense	\$ 2,473.61	\$ 6,489.87	\$ 7,500.00
9240.005 Utilities	\$ 21,636.17	\$ 22,441.03	\$ 25,000.00
9250.005 General Insurance	\$ 2,598.00	\$ 3,175.00	\$ 3,500.00
9310.005 Physician Services	\$ 128.13	\$ -	\$ 3,000.00
9320.005 Hospital In & Out Patient Services	\$ -	\$ -	\$ 5,000.00
9330.005 Drugs	\$ 130.89	\$ -	\$ 3,000.00
9340.005 Dental	\$ -	\$ -	\$ 500.00
9350.005 Other Medical Care	\$ 1,718.58	\$ 210.20	\$ 2,000.00
9360.005 Funeral & Burial	\$ -	\$ -	\$ 1,500.00
9370.005 Shelter - Rent	\$ 37,466.04	\$ 25,931.42	\$ 62,700.00
9450.005 Counseling	\$ -	\$ -	\$ 1,000.00
9470.005 Emergency Assistance - Shelter/Rent	\$ 28,153.25	\$ 36,026.00	\$ 52,000.00
9471.005 Emergency Assistance - Utilities	\$ 31,868.85	\$ 27,816.97	\$ 60,000.00
9472.005 Emergency Assistance - All Other EA	\$ 50.00	\$ 575.00	\$ 2,500.00
<b>TOTAL HR CONTRACTUAL</b>	<b>\$ 126,223.52</b>	<b>\$ 122,665.49</b>	<b>\$ 229,200.00</b>
<b>HOME RELIEF - COMMODITIES</b>			
9610.005 Food & Incidentals	\$ 940.97	\$ 541.37	\$ 2,000.00
9620.005 Job/Training Related Expenses	\$ 300.00	\$ 181.16	\$ 1,000.00
<b>TOTAL HR COMMODITIES</b>	<b>\$ 1,240.97</b>	<b>\$ 722.53</b>	<b>\$ 3,000.00</b>
<b>HOME RELIEF - OTHER EXPENSE</b>			
9750.005 Miscellaneous Expense	\$ -	\$ -	\$ 1,000.00
9751.005 Unforeseen Hardship	\$ 249.75	\$ 530.00	\$ 3,000.00
<b>TOTAL HR OTHER EXPENSE</b>	<b>\$ 249.75</b>	<b>\$ 530.00</b>	<b>\$ 4,000.00</b>
<b>TOTAL GENERAL ASSISTANCE HOME RELIEF</b>	<b>\$ 127,714.24</b>	<b>\$ 123,918.02</b>	<b>\$ 236,200.00</b>
<b>GA ADMINISTRATION TOTAL</b>	<b>\$ 14,634.35</b>	<b>\$ 54,353.41</b>	<b>\$ 62,850.00</b>
<b>GA HOME RELIEF TOTAL</b>	<b>\$ 127,714.24</b>	<b>\$ 123,918.02</b>	<b>\$ 236,200.00</b>
<b>GA CONTINGENCIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
<b>GENERAL ASSISTANCE TOTAL</b>	<b>\$ 142,348.59</b>	<b>\$ 178,271.43</b>	<b>\$ 309,050.00</b>
<b>TOWN FUND TOTAL</b>			
<b>GENERAL ASSISTANCE FUND TOTAL</b>	<b>\$ 142,348.59</b>	<b>\$ 178,271.43</b>	<b>\$ 309,050.00</b>
<b>GENERAL TOWN TOTAL</b>	<b>\$ 1,608,521.14</b>	<b>\$ 1,709,483.72</b>	<b>\$ 2,391,950.00</b>

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning: April 1, 2015 and ending March 31, 2016 by fund shall be as follows:

Town Fund	\$ 2,082,900.00
General Assistance Fund	\$ 309,050.00

<b>TOTAL APPROPRIATIONS:</b>	<b>\$ 2,391,950.00</b>
------------------------------	------------------------

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of two million three hundred ninety-one thousand nine hundred fifty dollars and No/100 (\$2,391,950.00) for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

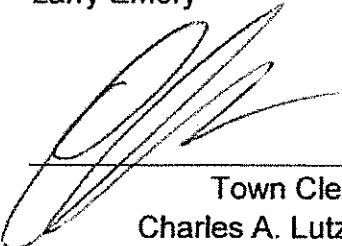


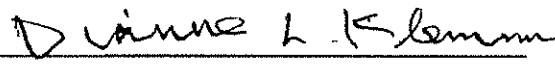
SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 8th day of April, 2015 pursuant to a roll call vote by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

BOARD OF TRUSTEES	AYE	NAY	ABSENT
Dianne L. Klemm	_____	_____	_____ ✓
Daniel J. Shea	_____ ✓	_____	_____
Russell W. Cardelli	_____	_____	_____ ✓
Melissa A. Sanchez-Fischer	_____ ✓	_____	_____
Larry Emery	_____ ✓	_____	_____

  
\_\_\_\_\_  
Town Clerk  
Charles A. Lutzow, Jr.

  
\_\_\_\_\_  
Chairman  
Dianne L. Klemm

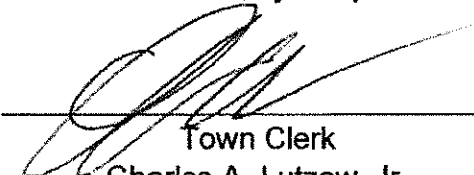
**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE  
TOWNSHIP**

The undersigned, duly elected and acting Clerk of Algonquin Township, McHenry County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Township for the fiscal year beginning April 1, 2015 and ending March 31, 2016, as adopted this 8th day of April 2015.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township, McHenry County, Illinois.

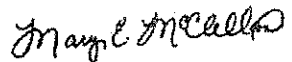
This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

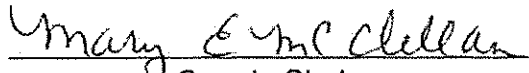
Dated this 8th day of April 2015.

  
\_\_\_\_\_  
Town Clerk  
Charles A. Lutzow, Jr.

**FILED**  
McHENRY COUNTY, IL  
APR 16 2015

Filed this 16 day of April, 2015.

  
COUNTY CLERK

  
\_\_\_\_\_  
County Clerk

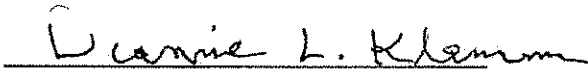
**CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
TOWNSHIP**

The undersigned, Supervisor, Chief Fiscal Officer, of Algonquin Township, McHenry County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

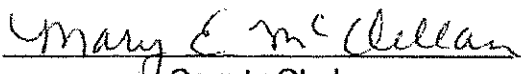
This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 8th day of April, 2015.

  
Supervisor Dianne L. Klemm - Chief Fiscal Officer

Filed this 16 day of April, 2015.

  
County Clerk

**FILED**  
McHENRY COUNTY, IL  
APR 16 2015

  
COUNTY CLERK

3/11/2015  
**FILED**  
McHENRY COUNTY, IL

APR 16 2015

**BUDGET & APPROPRIATION ORDINANCE**  
**ROAD DISTRICT**  
**ORDINANCE NUMBER 15-03-11**

*Mary E. McCallum*  
COUNTY CLERK

An ordinance appropriating for all road purposes for Algonquin Township Road District, McHenry County, Illinois for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

BE IT ORDAINED by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Algonquin Township Road District, be and the same are hereby appropriated for the road purposes of Algonquin Township Road District, McHenry County, Illinois, as hereinafter specified for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

Road & Bridge Fund

Insurance Fund

Social Security Fund

Audit Fund

Illinois Municipal Retirement Fund

Equipment & Building Fund

**GENERAL ROAD FUND BUDGET 2015-2016**

3/11/2015

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 1,145,874.19	\$ 1,059,763.98	\$ 993,000.00
REVENUE:			
Property Tax	\$ 1,408,755.13	\$ 1,432,289.03	\$ 2,538,000.00
Replacement Tax	\$ 79,950.40	\$ 58,772.05	\$ 65,000.00
Bus Revenue	\$ 29,207.13	\$ 23,523.91	\$ 30,000.00
Grants	\$ 317,710.08	\$ -	\$ 25,000.00
Recycling Revenue	\$ 8,273.48	\$ 5,164.40	\$ 12,000.00
Fines	\$ 5,451.20	\$ 5,530.54	\$ 5,000.00
Other Income	\$ 126,416.65	\$ 34,689.97	\$ 20,000.00
Revoked Bonds	\$ -	\$ 9,000.00	\$ -
Interest Income	\$ 5,156.42	\$ 1,022.30	\$ 3,000.00
Sale of Equipment	\$ -	\$ 56,000.00	\$ -
 TOTAL REVENUES	\$ 1,980,920.49	\$ 1,625,992.20	\$ 2,698,000.00
 TOTAL FUNDS AVAILABLE	\$ 3,126,794.68	\$ 2,685,756.18	\$ 3,691,000.00
 EXPENDEDITURES			
Administration	\$ 359,271.84	\$ 331,119.72	\$ 430,500.00
Maintenance	\$ 1,707,758.86	\$ 1,361,362.03	\$ 1,930,200.00
Contingencies	\$ -	\$ -	\$ 20,000.00
 TOTAL EXPENDEDITURES	\$ 2,067,030.70	\$ 1,692,481.75	\$ 2,380,700.00
 ENDING BALANCE MARCH 31	\$ 1,059,763.98	\$ 993,274.43	\$ 1,310,300.00

## ROAD &amp; BRIDGE ADMINISTRATION BUDGET 2015-2016

3/11/2015

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
<b>ADM-PERSONNEL</b>			
5000.005 Salaries	\$ 78,362.29	\$ 75,061.59	\$ 80,000.00
5010.005 Health-Life Ins./Medical Services	\$ 175,613.43	\$ 151,981.28	\$ 165,000.00
5020.005 SS - OASDI & Medicare Contribution		\$ -	\$ 100.00
5030.005 IMRF - Retirement Contribution		\$ -	\$ 100.00
5040.005 Unemployment Insurance	\$ 962.76	\$ 936.30	\$ 2,500.00
TOTAL ADM-PERSONNEL	\$ 254,938.48	\$ 227,979.17	\$ 247,700.00
<b>ADM-CONTRACTUAL SERVICES</b>			
5100.005 Maintenance - Building	\$ -	\$ -	\$ 2,500.00
5110.005 Maintenance - Equipment	\$ -	\$ -	\$ 4,500.00
5150.005 Accounting Services	\$ -	\$ -	\$ 1,000.00
5160.005 Legal Services	\$ 12,638.90	\$ 8,101.25	\$ 30,000.00
5180.005 Postage	\$ 1,009.25	\$ 689.04	\$ 1,500.00
5190.005 Telecommunications	\$ 20,974.23	\$ 19,432.49	\$ 25,000.00
5200.005 Printing & Publishing	\$ 536.06	\$ 1,289.63	\$ 4,000.00
5210.005 Dues & Subscriptions	\$ 3,222.68	\$ 4,011.20	\$ 6,000.00
5220.005 Travel & Meetings	\$ 2,857.91	\$ 3,022.54	\$ 8,500.00
5230.005 Education & Training	\$ 2,825.90	\$ 785.00	\$ 9,500.00
5250.005 General Insurance	\$ -	\$ -	\$ 100.00
5390.005 Technical Support	\$ 7,450.29	\$ 11,614.60	\$ 17,000.00
TOTAL ADM-CONTRACTUAL	\$ 51,515.22	\$ 48,945.75	\$ 109,600.00
<b>ADM-COMMODITIES</b>			
5510.005 Office Supplies	\$ 2,763.39	\$ 2,276.75	\$ 5,000.00
5520.005 Computer Supplies	\$ 3,323.59	\$ 2,711.35	\$ 5,000.00
TOTAL ADM-COMMODITIES	\$ 6,086.98	\$ 4,988.10	\$ 10,000.00
<b>ADM-OTHER EXPENSE</b>			
5740.005 Construction Bonds	\$ -	\$ -	\$ 100.00
5750.005 Miscellaneous Expenses	\$ 2,936.11	\$ 5,410.23	\$ 8,500.00
5770.005 P.P. Replacement Tax	\$ 39,934.90	\$ 36,703.63	\$ 45,000.00
5800.005 Loan - Property	\$ -	\$ -	\$ 100.00
5810.005 Service Charges	\$ 1,905.90	\$ 1,980.19	\$ 2,000.00
TOTAL ADM-OTHER EXPENSE	\$ 44,776.91	\$ 44,094.05	\$ 55,700.00
<b>ADM-CAPITAL OUTLAY</b>			
5920.005 Equipment	\$ 1,954.25	\$ 5,112.65	\$ 7,500.00
TOTAL ADM-CAPITAL OUTLAY	\$ 1,954.25	\$ 5,112.65	\$ 7,500.00
<b>ROAD &amp; BRIDGE ADMINISTRATION TOTAL</b>	<b>\$ 359,271.84</b>	<b>\$ 331,119.72</b>	<b>\$ 430,500.00</b>

# ROAD & BRIDGE MAINTENANCE BUDGET 2015-2016

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
<b>MAINT-PERSONNEL</b>			
6000.006 Salaries	\$ 717,715.30	\$ 606,408.11	\$ 750,000.00
TOTAL MAINT-PERSONNEL	\$ 717,715.30	\$ 606,408.11	\$ 750,000.00
<b>MAINT-CONTRACTUAL SERVICES</b>			
6100.006 Maintenance - Building	\$ 17,001.04	\$ 18,180.88	\$ 35,000.00
6110.006 Maintenance - Equipment	\$ 36,979.41	\$ 35,593.66	\$ 50,000.00
6120.006 Maintenance - Roads	\$ 402,112.60	\$ 331,245.14	\$ 500,000.00
6130.006 Maintenance - Bridges	\$ -	\$ -	\$ 100.00
6140.006 Maintenance - Snow Removal	\$ -	\$ -	\$ 100.00
6240.006 Utilities	\$ 41,570.74	\$ 46,837.86	\$ 55,000.00
6280.006 Rentals	\$ 4,800.19	\$ 5,640.10	\$ 15,000.00
6290.006 Engineering Services	\$ 20,460.76	\$ 25,851.93	\$ 30,000.00
6300.006 Spec. Road Projects-Non Ded. Roads	\$ 20,776.00	\$ 6,673.83	\$ 30,000.00
6400.006 Prior Year Contracts		\$ -	\$ 100.00
TOTAL MAINT-CONTRACTUAL	\$ 543,700.74	\$ 470,023.40	\$ 715,300.00
<b>MAINT-COMMODITIES</b>			
6500.006 Fuel & Lubricants	\$ 122,017.19	\$ 81,328.81	\$ 120,000.00
6550.006 Maintenance Supplies - Buildings	\$ 15,483.58	\$ 17,856.36	\$ 25,000.00
6560.006 Maintenance Supplies - Equipment	\$ 92,839.99	\$ 61,658.82	\$ 100,000.00
6570.006 Maintenance Supplies - Roads	\$ 79,344.79	\$ 80,824.31	\$ 110,000.00
6580.006 Maintenance Supplies - Bridges	\$ -	\$ -	\$ 100.00
6590.006 Maintenance Supplies - Snow Removal	\$ -	\$ -	\$ 100.00
6600.006 Clothing & Protective Equipment	\$ 4,815.97	\$ 4,078.63	\$ 12,000.00
TOTAL MAINT-COMMODITIES	\$ 314,501.52	\$ 245,746.93	\$ 367,200.00
<b>MAINT-OTHER EXPENSE</b>			
6750.006 Miscellaneous Expense	\$ 1,807.81	\$ 3,215.53	\$ 7,500.00
6760.006 Grant Expense	\$ 100,000.00	\$ -	\$ 100.00
6790.006 Environmental Services	\$ 27,760.00	\$ 35,120.06	\$ 60,000.00
6820.006 Senior Transportation Services	\$ 1,631.00	\$ 848.00	\$ 15,000.00
TOTAL MAINT-OTHER EXPENSE	\$ 131,198.81	\$ 39,183.59	\$ 82,600.00
<b>MAINT-CAPITAL OUTLAY</b>			
6900.006 Land Acquisition	\$ -	\$ -	\$ 100.00
6910.006 Building	\$ -	\$ -	\$ 5,000.00
6920.006 Equipment	\$ 642.49	\$ -	\$ 5,000.00
6940.006 Other Improvements	\$ -	\$ -	\$ 5,000.00
TOTAL CAPITAL OUTLAY	\$ 642.49	\$ -	\$ 15,100.00
<b>ROAD &amp; BRIDGE - MAINTENANCE TOTAL</b>	<b>\$ 1,707,758.86</b>	<b>\$ 1,361,362.03</b>	<b>\$ 1,930,200.00</b>

**SOCIAL SECURITY FUND BUDGET 2015-2016**

3/11/2015

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 116,401.64	\$ 125,924.36	\$ 144,000.00
REVENUES			
Property Tax	\$ 69,865.27	\$ 71,029.56	\$ 70,000.00
TOTAL REVENUES	\$ 69,865.27	\$ 71,029.56	\$ 70,000.00
TOTAL FUNDS AVAILABLE	\$ 186,266.91	\$ 196,953.92	\$ 214,000.00
EXPENEDITURES			
7020.007 SS - OASDI & Medicare	\$ 60,342.55	\$ 52,030.05	\$ 70,000.00
TOTAL EXPENEDITURES	\$ 60,342.55	\$ 52,030.05	\$ 70,000.00
ENDING BALANCE MARCH 31	\$ 125,924.36	\$ 144,923.87	\$ 144,000.00

**ILLINOIS MUNICIPAL RETIREMENT FUND BUDGET 2015-2016**

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 170,696.23	\$ 212,763.07	\$ 275,000.00
REVENUES			
Property Tax	\$ 124,751.07	\$ 126,822.99	\$ 125,000.00
TOTAL REVENUES	\$ 124,751.07	\$ 126,822.99	\$ 125,000.00
TOTAL FUNDS AVAILABLE	\$ 295,447.30	\$ 339,586.06	\$ 400,000.00
EXPENEDITURES			
7030.008 IMRF - Retirement Contribution	\$ 82,684.23	\$ 64,577.78	\$ 100,000.00
TOTAL EXPENEDITURES	\$ 82,684.23	\$ 64,577.78	\$ 100,000.00
ENDING BALANCE MARCH 31	\$ 212,763.07	\$ 275,008.28	\$ 300,000.00



**INSURANCE FUND BUDGET 2015-2016**

3/11/2015

	YEAR END 3/31/2014	YEAR END 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 219,228.62	\$ 183,802.67	\$ 154,000.00
REVENUES			
Property Tax	\$ 34,946.55	\$ 35,526.94	\$ 35,000.00
TOTAL REVENUES	\$ 34,946.55	\$ 35,526.94	\$ 35,000.00
TOTAL FUNDS AVAILABLE	\$ 254,175.17	\$ 219,329.61	\$ 189,000.00
EXPENDEBITURES			
7250.009 General Insurance	\$ 70,372.50	\$ 65,681.00	\$ 90,000.00
TOTAL EXPENDEBITURES	\$ 70,372.50	\$ 65,681.00	\$ 90,000.00
ENDING BALANCE MARCH 31	\$ 183,802.67	\$ 153,648.61	\$ 99,000.00

**AUDIT FUND BUDGET 2015-2016**

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 59,261.14	\$ 66,151.40	\$ 72,000.00
REVENUES			
Property Tax	\$ 9,983.58	\$ 10,165.57	\$ 10,000.00
TOTAL REVENUES	\$ 9,983.58	\$ 10,165.57	\$ 10,000.00
TOTAL FUNDS AVAILABLE	\$ 69,244.72	\$ 76,316.97	\$ 82,000.00
EXPENDEBITURES			
8150.010 Audit & Accounting Services	\$ 3,093.32	\$ 3,395.00	\$ 10,000.00
TOTAL EXPENDEBITURES	\$ 3,093.32	\$ 3,395.00	\$ 10,000.00
ENDING BALANCE MARCH 31	\$ 66,151.40	\$ 72,921.97	\$ 72,000.00

## EQUIPMENT &amp; BUILDING FUND BUDGET 2015-2016

3/11/2015

	YEAR ENDED 3/31/2014	YEAR ENDED 3/31/2015	BUDGET 2015-2016
BEGINNING BALANCE MARCH 31	\$ 984,182.15	\$ 1,473,713.04	\$ 1,765,000.00
REVENUES			
Property Tax	\$ 1,208,468.25	\$ 1,228,538.49	\$ 1,211,000.00
P.P. Replacement Tax	\$ 13,519.29	\$ 11,871.99	\$ 10,000.00
Sale of Equipment	\$ -	\$ -	\$ -
Grant Revenue	\$ -	\$ -	\$ -
Interest Income	\$ 4,470.74	\$ 3,161.83	\$ 2,500.00
TOTAL REVENUES	\$ 1,226,458.28	\$ 1,243,572.31	\$ 1,223,500.00
TOTAL FUNDS AVAILABLE	\$ 2,210,640.43	\$ 2,717,285.35	\$ 2,988,500.00
EXPENEDITURES			
9910.000 Building & Upgrading	\$ 207,422.92	\$ 407,621.02	\$ 800,000.00
9920.000 Equipment-Vehicles-Machinery	\$ 407,668.26	\$ 484,397.71	\$ 850,000.00
9930.000 Service Charges	\$ 1,275.73	\$ 1,470.37	\$ 1,500.00
9940.000 Loan - Property - Principle	\$ 27,013.79	\$ 28,262.71	\$ 180,000.00
9941.000 Loan - Property - Interest	\$ 18,846.69	\$ 17,741.65	\$ 35,000.00
9950.000 Grant Expense	\$ 63,900.00	\$ -	\$ -
9960.000 Rent	\$ 10,800.00	\$ 10,800.00	\$ 20,000.00
TOTAL EXPENEDITURES	\$ 736,927.39	\$ 950,293.46	\$ 1,886,500.00
ENDING BALANCE MARCH 31	\$ 1,473,713.04	\$ 1,766,991.89	\$ 1,102,000.00
R&B ADMINISTRATION TOTAL	\$ 359,271.84	\$ 331,119.72	\$ 430,500.00
R&B MAINTENANCE TOTAL	\$ 1,707,758.86	\$ 1,361,362.03	\$ 1,930,200.00
CONTINGENCIES	\$ -	\$ -	\$ 20,000.00
ROAD & BRIDGE TOTAL	\$ 2,067,030.70	\$ 1,692,481.75	\$ 2,380,700.00
SOCIAL SECURITY TOTAL	\$ 60,342.55	\$ 52,030.05	\$ 70,000.00
IMRF TOTAL	\$ 82,684.23	\$ 64,577.78	\$ 100,000.00
INSURANCE TOTAL	\$ 70,372.50	\$ 65,681.00	\$ 90,000.00
AUDIT TOTAL	\$ 3,093.32	\$ 3,395.00	\$ 10,000.00
SPECIAL FUNDS TOTAL	\$ 216,492.60	\$ 185,683.83	\$ 270,000.00
EQUIPMENT & BUILDING TOTAL	\$ 736,927.39	\$ 950,293.46	\$ 1,886,500.00
<u>ROAD DISTRICT TOTAL</u>	\$ 3,020,450.69	\$ 2,828,459.04	\$ 4,537,200.00

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning:

April 1, 2015 and ending March 31, 2016 by fund shall be as follows:

Road & Bridge Fund	\$ 2,380,700.00
Social Security Fund	\$ 70,000.00
Illinois Municipal Retirement Fund	\$ 100,000.00
Insurance Fund	\$ 90,000.00
Audit Fund	\$ 10,000.00
Equipment & Building Fund	\$ 1,886,500.00

Total Appropriations \$ 4,537,200.00

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

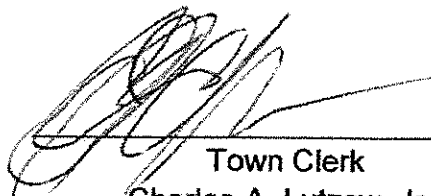
SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of Four Million Five Hundred Thirty-Seven Thousand Two Hundred Dollars and No/100 (\$4,537,200.00) for the fiscal year beginning April 1, 2015 and ending March 31, 2016.

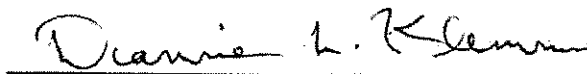
SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Road District, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 8th day of April, 2015 pursuant to a roll call vote by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

BOARD OF TRUSTEES	AYE	NAY	ABSENT
Dianne L. Klemm	<u>✓</u>	<u>      </u>	<u>✓</u>
Daniel J. Shea	<u>      </u>	<u>      </u>	<u>      </u>
Russell W. Cardelli	<u>      </u>	<u>      </u>	<u>✓</u>
Melissa A. Sanchez-Fischer	<u>✓</u>	<u>      </u>	<u>      </u>
Larry Emery	<u>✓</u>	<u>      </u>	<u>      </u>

  
\_\_\_\_\_  
Town Clerk  
Charles A. Lutzow, Jr.

  
\_\_\_\_\_  
Chairman  
Dianne L. Klemm

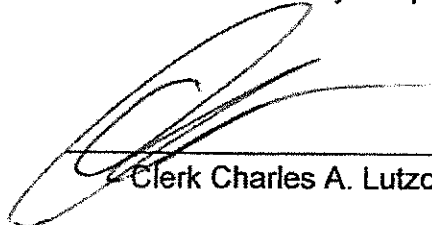
**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE  
ROAD DISTRICT**

The undersigned, duly elected and acting Clerk of Algonquin Township, McHenry County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Road District for the fiscal year beginning April 1, 2015 and ending March 31, 2016, as adopted this 8th day of April, 2015.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township Road District, McHenry County, Illinois.

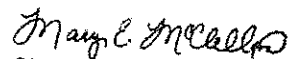
This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 8th day of April, 2015.

  
Clerk Charles A. Lutzow, Jr.

**FILED**  
McHENRY COUNTY, IL

APR 16 2015

  
COUNTY CLERK

Filed this 16 day of April, 2015.

  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
ROAD DISTRICT**

The undersigned, Supervisor, Chief Fiscal Officer, of Algonquin Township, McHenry County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township Road District, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 8th day of April, 2015.

Dianne L. Klemm  
Supervisor Dianne L. Klemm - Chief Fiscal Officer

**FILED**  
McHENRY COUNTY, IL

APR 16 2015

Mary E McCallan  
COUNTY CLERK

Filed this 16 day of April, 2015.

Mary E McCallan  
County Clerk

FILED 4/8/2016  
McHENRY COUNTY, IL

APR 22 2016

BUDGET & APPROPRIATION ORDINANCE  
ROAD DISTRICT  
ORDINANCE NUMBER 16-4-8

*Maureen McCall*  
COUNTY CLERK

An ordinance appropriating for all road purposes for Algonquin Township Road District, McHenry County, Illinois for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

BE IT ORDAINED by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Algonquin Township Road District, be and the same are hereby appropriated for the road purposes of Algonquin Township Road District, McHenry County, Illinois, as hereinafter specified for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

Road & Bridge Fund

Insurance Fund

Social Security Fund

Audit Fund

Illinois Municipal Retirement Fund

Equipment & Building Fund

**GENERAL ROAD FUND BUDGET 2016-2017**

4/8/2016

	YEAR END 3/31/2015	YEAR END 3/31/2015	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 1,059,763.98	\$ 993,274.43	\$ 965,000.00
REVENUE:			
Property Tax	\$ 1,432,289.03	\$ 1,430,132.48	\$ 1,430,000.00
Replacement Tax	\$ 58,772.05	\$ 64,359.90	\$ 65,000.00
Bus Revenue	\$ 23,523.91	\$ 32,629.90	\$ 30,000.00
Recycling Revenue	\$ 5,164.40	\$ 16,758.13	\$ 12,000.00
Fines	\$ 5,530.54	\$ 3,806.70	\$ 4,000.00
Other Income	\$ 34,689.97	\$ 38,127.73	\$ 20,000.00
Revoked Bonds	\$ 9,000.00	\$ 6,000.00	\$ -
Interest Income	\$ 1,022.30	\$ 3,069.43	\$ 3,000.00
Sale of Equipment	\$ 56,000.00	\$ 10,000.00	\$ -
 TOTAL REVENUES	\$ 1,625,992.20	\$ 1,604,884.27	\$ 1,564,000.00
 TOTAL FUNDS AVAILABLE	\$ 2,685,756.18	\$ 2,598,158.70	\$ 2,529,000.00
 EXPENEDITURES			
Administration	\$ 331,119.72	\$ 363,502.06	\$ 429,500.00
Maintenance	\$ 1,361,362.03	\$ 1,269,222.71	\$ 1,938,200.00
Contingencies	\$ -	\$ -	\$ 20,000.00
 TOTAL EXPENEDITURES	\$ 1,692,481.75	\$ 1,632,724.77	\$ 2,387,700.00
 ENDING BALANCE MARCH 31	\$ 993,274.43	\$ 965,433.93	\$ 141,300.00



## ROAD &amp; BRIDGE ADMINISTRATION BUDGET 2016-2017

4/8/2016

	YEAR END 3/31/2015	YEAR END 3/31/2016	BUDGET 2016-2017
<b>ADM-PERSONNEL</b>			
5000.005 Salaries	\$ 75,061.59	\$ 79,060.20	\$ 80,000.00
5010.005 Health-Life Ins./Medical Services	\$ 151,981.28	\$ 161,816.58	\$ 165,000.00
5020.005 SS - OASDI & Medicare Contribution	\$ -	\$ -	\$ 100.00
5030.005 IMRF - Retirement Contribution	\$ -	\$ -	\$ 100.00
5040.005 Unemployment Insurance	\$ 936.30	\$ 1,688.37	\$ 2,500.00
TOTAL ADM-PERSONNEL	\$ 227,979.17	\$ 242,565.15	\$ 247,700.00
<b>ADM-CONTRACTUAL SERVICES</b>			
5100.005 Maintenance - Building	\$ -	\$ -	\$ 2,500.00
5110.005 Maintenance - Equipment	\$ -	\$ -	\$ 2,500.00
5150.005 Accounting Services	\$ -	\$ -	\$ 1,000.00
5160.005 Legal Services	\$ 8,101.25	\$ 20,085.00	\$ 28,000.00
5180.005 Postage	\$ 689.04	\$ 971.34	\$ 1,500.00
5190.005 Telecommunications	\$ 19,432.49	\$ 24,565.71	\$ 27,500.00
5200.005 Printing & Publishing	\$ 1,289.63	\$ 934.45	\$ 4,000.00
5210.005 Dues & Subscriptions	\$ 4,011.20	\$ 4,474.77	\$ 6,000.00
5220.005 Travel & Meetings	\$ 3,022.54	\$ 5,349.04	\$ 7,500.00
5230.005 Education & Training	\$ 785.00	\$ 2,670.34	\$ 8,500.00
5250.005 General Insurance	\$ -	\$ -	\$ 100.00
5390.005 Technical Support	\$ 11,614.60	\$ 12,892.41	\$ 21,000.00
TOTAL ADM-CONTRACTUAL	\$ 48,945.75	\$ 71,943.06	\$ 110,100.00
<b>ADM-COMMODITIES</b>			
5510.005 Office Supplies	\$ 2,276.75	\$ 2,985.54	\$ 5,000.00
5520.005 Computer Supplies	\$ 2,711.35	\$ -	\$ 5,000.00
TOTAL ADM-COMMODITIES	\$ 4,988.10	\$ 2,985.54	\$ 10,000.00
<b>ADM-OTHER EXPENSE</b>			
5740.005 Construction Bonds	\$ -	\$ -	\$ 100.00
5750.005 Miscellaneous Expenses	\$ 5,410.23	\$ 3,325.11	\$ 8,500.00
5770.005 P.P. Replacement Tax	\$ 36,703.63	\$ 40,243.56	\$ 45,000.00
5800.005 Loan - Property	\$ -	\$ -	\$ 100.00
5810.005 Service Charges	\$ 1,980.19	\$ 2,190.86	\$ 3,000.00
TOTAL ADM-OTHER EXPENSE	\$ 44,094.05	\$ 45,759.53	\$ 56,700.00
<b>ADM-CAPITAL OUTLAY</b>			
5920.005 Equipment	\$ 5,112.65	\$ 248.78	\$ 5,000.00
TOTAL ADM-CAPITAL OUTLAY	\$ 5,112.65	\$ 248.78	\$ 5,000.00
<b>ROAD &amp; BRIDGE ADMINISTRATION TOTAL</b>	<b>\$ 331,119.72</b>	<b>\$ 363,502.06</b>	<b>\$ 429,500.00</b>

# ROAD & BRIDGE MAINTENANCE BUDGET 2016-2017

	YEAR END 3/31/2015	YEAR END 3/31/2016	BUDGET 2016-2017
<b>MAINT-PERSONNEL</b>			
6000.006 Salaries	\$ 606,408.11	\$ 609,158.75	\$ 750,000.00
TOTAL MAINT-PERSONNEL	\$ 606,408.11	\$ 609,158.75	\$ 750,000.00
<b>MAINT-CONTRACTUAL SERVICES</b>			
6100.006 Maintenance - Building	\$ 18,180.88	\$ 19,385.65	\$ 35,000.00
6110.006 Maintenance - Equipment	\$ 35,593.66	\$ 43,492.23	\$ 50,000.00
6120.006 Maintenance - Roads	\$ 331,245.14	\$ 223,627.96	\$ 500,000.00
6130.006 Maintenance - Bridges	\$ -	\$ -	\$ 100.00
6140.006 Maintenance - Snow Removal	\$ -	\$ -	\$ 100.00
6240.006 Utilities	\$ 46,837.86	\$ 46,194.49	\$ 55,000.00
6280.006 Rentals	\$ 5,640.10	\$ 6,074.08	\$ 15,000.00
6290.006 Engineering Services	\$ 25,851.93	\$ 22,448.25	\$ 30,000.00
6300.006 Spec. Road Projects-Non Ded. Roads	\$ 6,673.83	\$ 28,931.03	\$ 30,000.00
6400.006 Prior Year Contracts	\$ -	\$ -	\$ 100.00
TOTAL MAINT-CONTRACTUAL	\$ 470,023.40	\$ 390,153.69	\$ 715,300.00
<b>MAINT-COMMODITIES</b>			
6500.006 Fuel & Lubricants	\$ 81,328.81	\$ 57,397.91	\$ 120,000.00
6550.006 Maintenance Supplies - Buildings	\$ 17,856.36	\$ 5,715.05	\$ 25,000.00
6560.006 Maintenance Supplies - Equipment	\$ 61,658.82	\$ 60,646.90	\$ 100,000.00
6570.006 Maintenance Supplies - Roads	\$ 80,824.31	\$ 94,755.35	\$ 115,000.00
6580.006 Maintenance Supplies - Bridges	\$ -	\$ -	\$ 100.00
6590.006 Maintenance Supplies - Snow Removal	\$ -	\$ -	\$ 100.00
6600.006 Clothing & Protective Equipment	\$ 4,078.63	\$ 3,260.95	\$ 10,000.00
TOTAL MAINT-COMMODITIES	\$ 245,746.93	\$ 221,776.16	\$ 370,200.00
<b>MAINT-OTHER EXPENSE</b>			
6750.006 Miscellaneous Expense	\$ 3,215.53	\$ 4,461.08	\$ 7,500.00
6760.006 Grant Expense	\$ -	\$ -	\$ 100.00
6790.006 Environmental Services	\$ 35,120.06	\$ 43,448.08	\$ 75,000.00
6820.006 Senior Transportation Services	\$ 848.00	\$ 224.95	\$ 5,000.00
TOTAL MAINT-OTHER EXPENSE	\$ 39,183.59	\$ 48,134.11	\$ 87,600.00
<b>MAINT-CAPITAL OUTLAY</b>			
6900.006 Land Acquisition	\$ -	\$ -	\$ 100.00
6910.006 Building	\$ -	\$ -	\$ 5,000.00
6920.006 Equipment	\$ -	\$ -	\$ 5,000.00
6940.006 Other Improvements	\$ -	\$ -	\$ 5,000.00
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 15,100.00
<b>ROAD &amp; BRIDGE - MAINTENANCE TOTAL</b>	<b>\$ 1,361,362.03</b>	<b>\$ 1,269,222.71</b>	<b>\$ 1,938,200.00</b>

**SOCIAL SECURITY FUND BUDGET 2016-2017**

4/8/2016

	YEAR END 3/31/2015	YEAR END 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 125,924.36	\$ 144,923.87	\$ 160,000.00
REVENUES			
Property Tax	\$ 71,029.56	\$ 70,949.97	\$ 70,000.00
TOTAL REVENUES	\$ 71,029.56	\$ 70,949.97	\$ 70,000.00
TOTAL FUNDS AVAILABLE	\$ 196,953.92	\$ 215,873.84	\$ 230,000.00
EXPENDEBITURES			
7020.007 SS - OASDI & Medicare	\$ 52,030.05	\$ 51,933.76	\$ 70,000.00
TOTAL EXPENDEBITURES	\$ 52,030.05	\$ 51,933.76	\$ 70,000.00
ENDING BALANCE MARCH 31	\$ 144,923.87	\$ 163,940.08	\$ 160,000.00

**ILLINOIS MUNICIPAL RETIREMENT FUND BUDGET 2016-2017**

	YEAR END 3/31/2015	YEAR END 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 212,763.07	\$ 275,008.28	\$ 340,000.00
REVENUES			
Property Tax	\$ 126,822.99	\$ 126,659.98	\$ 120,000.00
TOTAL REVENUES	\$ 126,822.99	\$ 126,659.98	\$ 120,000.00
TOTAL FUNDS AVAILABLE	\$ 339,586.06	\$ 401,668.26	\$ 460,000.00
EXPENDEBITURES			
7030.008 IMRF - Retirement Contribution	\$ 64,577.78	\$ 55,542.35	\$ 100,000.00
TOTAL EXPENDEBITURES	\$ 64,577.78	\$ 55,542.35	\$ 100,000.00
ENDING BALANCE MARCH 31	\$ 275,008.28	\$ 346,125.91	\$ 360,000.00

**INSURANCE FUND BUDGET 2016-2017**

4/8/2016

	YEAR END 3/31/2015	YEAR END 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 183,802.67	\$ 153,648.61	\$ 120,000.00
REVENUES			
Property Tax	\$ 35,526.94	\$ 35,495.19	\$ 35,000.00
TOTAL REVENUES	\$ 35,526.94	\$ 35,495.19	\$ 35,000.00
TOTAL FUNDS AVAILABLE	\$ 219,329.61	\$ 189,143.80	\$ 155,000.00
EXPENEDITURES			
7250.009 General Insurance	\$ 65,681.00	\$ 65,681.00	\$ 90,000.00
TOTAL EXPENEDITURES	\$ 65,681.00	\$ 65,681.00	\$ 90,000.00
ENDING BALANCE MARCH 31	\$ 153,648.61	\$ 123,462.80	\$ 65,000.00

**AUDIT FUND BUDGET 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 66,151.40	\$ 72,921.97	\$ 79,000.00
REVENUES			
Property Tax	\$ 10,165.57	\$ 10,163.98	\$ 10,000.00
TOTAL REVENUES	\$ 10,165.57	\$ 10,163.98	\$ 10,000.00
TOTAL FUNDS AVAILABLE	\$ 76,316.97	\$ 83,085.95	\$ 89,000.00
EXPENEDITURES			
8150.010 Audit & Accounting Services	\$ 3,395.00	\$ 3,530.00	\$ 10,000.00
TOTAL EXPENEDITURES	\$ 3,395.00	\$ 3,530.00	\$ 10,000.00
ENDING BALANCE MARCH 31	\$ 72,921.97	\$ 79,555.95	\$ 79,000.00

## EQUIPMENT &amp; BUILDING FUND BUDGET 2016-2017

4/8/2016

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 1,473,713.04	\$ 1,766,991.89	\$ 2,250,000.00
REVENUES			
Property Tax	\$ 1,228,538.49	\$ 1,226,861.27	\$ 1,220,000.00
P.P. Replacement Tax	\$ 11,871.99	\$ 13,721.42	\$ 10,000.00
Sale of Equipment	\$ -	\$ -	\$ -
Grant Revenue	\$ -	\$ -	\$ -
Interest Income	\$ 3,161.83	\$ 4,163.28	\$ 2,500.00
TOTAL REVENUES	\$ 1,243,572.31	\$ 1,244,745.97	\$ 1,232,500.00
TOTAL FUNDS AVAILABLE	\$ 2,717,285.35	\$ 3,011,737.86	\$ 3,482,500.00
EXPENDEDITURES			
9910.000 Building & Upgrading	\$ 407,621.02	\$ 207,421.48	\$ 800,000.00
9920.000 Equipment-Vehicles-Machinery	\$ 484,397.71	\$ 484,746.68	\$ 800,000.00
9930.000 Service Charges	\$ 1,470.37	\$ 2,130.14	\$ 2,500.00
9940.000 Loan - Property - Principle	\$ 28,262.71	\$ 29,560.36	\$ 180,000.00
9941.000 Loan - Property - Interest	\$ 17,741.65	\$ 16,300.12	\$ 35,000.00
9960.000 Rent	\$ 10,800.00	\$ 14,100.00	\$ 20,000.00
TOTAL EXPENDEDITURES	\$ 950,293.46	\$ 754,258.78	\$ 1,837,500.00
ENDING BALANCE MARCH 31	\$ 1,766,991.89	\$ 2,257,479.08	\$ 1,645,000.00
R&B ADMINISTRATION TOTAL	\$ 331,119.72	\$ 363,502.06	\$ 429,500.00
R&B MAINTENANCE TOTAL	\$ 1,361,362.03	\$ 1,269,222.71	\$ 1,938,200.00
CONTINGENCIES	\$ -	\$ -	\$ 20,000.00
ROAD & BRIDGE TOTAL	\$ 1,692,481.75	\$ 1,632,724.77	\$ 2,387,700.00
SOCIAL SECURITY TOTAL	\$ 52,030.05	\$ 51,933.76	\$ 70,000.00
IMRF TOTAL	\$ 64,577.78	\$ 55,542.35	\$ 100,000.00
INSURANCE TOTAL	\$ 65,681.00	\$ 65,681.00	\$ 90,000.00
AUDIT TOTAL	\$ 3,395.00	\$ 3,530.00	\$ 10,000.00
SPECIAL FUNDS TOTAL	\$ 185,683.83	\$ 176,687.11	\$ 270,000.00
SUB-TOTAL	\$ 1,878,165.58	\$ 1,809,411.88	\$ 2,657,700.00
EQUIPMENT & BUILDING TOTAL	\$ 950,293.46	\$ 754,258.78	\$ 1,837,500.00
<u>ROAD DISTRICT TOTAL</u>	\$ 2,828,459.04	\$ 2,563,670.66	\$ 4,495,200.00

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning: April 1, 2016 and ending March 31, 2017 by fund shall be as follows:

Road & Bridge Fund	\$ 2,387,700.00
Social Security Fund	\$ 70,000.00
Illinois Municipal Retirement Fund	\$ 100,000.00
Insurance Fund	\$ 90,000.00
Audit Fund	\$ 10,000.00
Equipment & Building Fund	\$ 1,837,500.00

Total Appropriations \$ 4,495,200.00

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of Four Million Four Hundred Ninety-Five Thousand Two Hundred Dollars and No/100 (\$4,495,200.00) for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Road District, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 13th day of April, 2016 pursuant to a roll call vote by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

**BOARD OF TRUSTEES**

**AYE**

**NAY**

**ABSENT**

Dianne L. Klemm

X

\_\_\_\_\_

\_\_\_\_\_

Daniel J. Shea

X

\_\_\_\_\_

\_\_\_\_\_

Russell W. Cardelli

\_\_\_\_\_

X

\_\_\_\_\_

Melissa A. Sanchez-Fischer

X

\_\_\_\_\_

\_\_\_\_\_

Larry Emery

X

\_\_\_\_\_

\_\_\_\_\_

  
\_\_\_\_\_  
Town Clerk

Charles A. Lutzow, Jr.

  
\_\_\_\_\_  
Chairman

Dianne L. Klemm

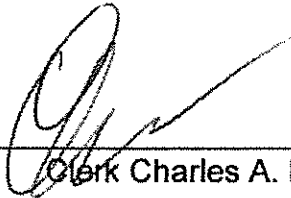
**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE  
ROAD DISTRICT**

The undersigned, duly elected and acting Clerk of Algonquin Township, McHenry County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Road District for the fiscal year beginning April 1, 2016 and ending March 31, 2017, as adopted this 13th day of April, 2016.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township Road District, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 13th day of April, 2016.



\_\_\_\_\_  
Clerk Charles A. Lutzow, Jr.

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
County Clerk



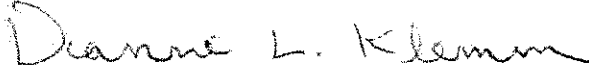
**CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
ROAD DISTRICT**

The undersigned, Supervisor, Chief Fiscal Officer, of Algonquin Township, McHenry County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township Road District, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 13th day of April, 2016.

  
\_\_\_\_\_  
Supervisor Dianne L. Klemm - Chief Fiscal Officer

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
County Clerk

4/13/2016

**BUDGET & APPROPRIATION ORDINANCE**  
**TOWNSHIP**  
**ORDINANCE NUMBER** 16-4-13

**FILED**  
McHENRY COUNTY, IL

APR 22 2016

An ordinance appropriating for all town purposes for Algonquin Township, McHENRY County, Illinois for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

BE IT ORDAINED by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Algonquin Township, be and the same are hereby appropriated for the town purposes of Algonquin Township, McHenry County, Illinois, as hereinafter specified for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

SECTION 2: That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

TOWN FUND

GENERAL ASSISTANCE FUND

**GENERAL TOWN FUND 2016-2017**

4/13/2016

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
BEGINNING FUND BALANCE MARCH 31	\$ 1,579,216.05	\$ 1,652,229.03	\$ 1,828,845.80
REVENUES			
Property Tax	\$ 1,577,730.34	\$ 1,575,549.23	\$ 1,576,000.00
Replacement Tax	\$ 12,507.64	\$ 13,696.86	\$ 14,000.00
Interest Income	\$ 3,042.37	\$ 3,789.56	\$ 3,500.00
Building Use-Beverage-Snack Income	\$ 443.92	\$ 616.35	\$ 1,000.00
Other Revenues	\$ 1.00	\$ 4,138.34	\$ 5,000.00
Rental Income	\$ 10,500.00	\$ 11,400.00	\$ 11,000.00
TOTAL REVENUES	\$ 1,604,225.27	\$ 1,609,190.34	\$ 1,610,500.00
TOTAL FUNDS AVAILABLE	\$ 3,183,441.32	\$ 3,261,419.37	\$ 3,439,345.80
EXPENDITURES			
Administration	\$ 842,940.47	\$ 725,059.91	\$ 1,221,300.00
Assessor	\$ 686,179.62	\$ 706,326.71	\$ 791,650.00
Clerk	\$ 2,092.20	\$ 1,186.95	\$ 11,550.00
Rental Property	\$ -	\$ -	\$ 36,500.00
TOTAL EXPENDITURES	\$ 1,531,212.29	\$ 1,432,573.57	\$ 2,061,000.00
ENDING FUND BALANCE MARCH 31	\$ 1,652,229.03	\$ 1,828,845.80	\$ 1,378,345.80

## TOWN FUND BUDGET 2016-2017

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
<b>ADM-PERSONNEL</b>			
5000.001 Salaries	\$ 319,858.81	\$ 332,951.90	\$ 377,400.00
5010.001 Health-Life Ins. & Medical Services	\$ 41,943.33	\$ 52,143.53	\$ 50,000.00
5020.001 SS - OASDI & Medicare Contribution	\$ 23,688.68	\$ 24,168.42	\$ 33,500.00
5030.001 IMRF - Retirement Contribution	\$ 28,678.56	\$ 26,092.01	\$ 45,000.00
5040.001 Unemployment Insurance	\$ 855.51	\$ 1,376.22	\$ 2,000.00
TOTAL ADM-ADMINISTRATION	\$ 415,024.89	\$ 436,732.08	\$ 507,900.00
<b>ADM-CONTRACTUAL SERVICES</b>			
5100.001 Maintenance - Building & Property	\$ 58,909.55	\$ 37,192.88	\$ 65,000.00
5110.001 Maintenance - Equipment	\$ 6,596.36	\$ 8,676.85	\$ 15,000.00
5150.001 Accounting Services	\$ 2,358.00	\$ 2,662.50	\$ 10,000.00
5151.001 Audit	\$ 1,700.00	\$ 1,765.00	\$ 7,000.00
5160.001 Legal Services	\$ 7,143.00	\$ 6,135.00	\$ 25,000.00
5170.001 Consulting Services	\$ 100.00	\$ -	\$ 4,000.00
5180.001 Postage	\$ 845.06	\$ 542.84	\$ 2,500.00
5190.001 Telecommunications	\$ 4,724.32	\$ 5,252.83	\$ 7,000.00
5200.001 Printing & Publishing	\$ 10,598.19	\$ 659.75	\$ 20,000.00
5210.001 Dues & Subscriptions	\$ 3,108.06	\$ 3,003.67	\$ 5,000.00
5220.001 Travel, Training & Meetings	\$ 1,791.34	\$ 2,316.63	\$ 6,000.00
5240.001 Utilities	\$ 2,414.99	\$ 3,463.55	\$ 8,000.00
5250.001 General Insurance	\$ 33,835.66	\$ 33,835.68	\$ 40,000.00
5260.001 Cleaning Services	\$ 6,242.00	\$ 6,442.00	\$ 8,000.00
5270.001 Lease	\$ 2,311.71	\$ 2,219.66	\$ 3,000.00
5290.001 Engineering & Planning	\$ 9,873.04	\$ -	\$ 50,000.00
5390.001 Technical Support	\$ 2,307.47	\$ 4,815.83	\$ 7,000.00
5391.001 Computer Maintenance	\$ 3,027.82	\$ 1,705.25	\$ 7,000.00
TOTAL ADM-CONTRACTUAL	\$ 157,886.57	\$ 120,689.92	\$ 289,500.00
<b>ADM-COMMODITIES</b>			
5510.001 Office Supplies	\$ 1,293.51	\$ 1,360.74	\$ 3,000.00
5520.001 Computer Supplies	\$ 213.87	\$ 55.99	\$ 2,000.00
5530.001 Computer Software	\$ -	\$ -	\$ 2,000.00
5540.001 Publications	\$ -	\$ 235.00	\$ 500.00
5550.001 Maintenance Supplies	\$ 2,456.93	\$ 1,745.82	\$ 8,000.00
5560.001 Building Supplies	\$ 209.09	\$ 1,163.54	\$ 5,000.00
TOTAL ADM-COMMODITIES	\$ 4,173.40	\$ 4,561.09	\$ 20,500.00

# TOWN FUND BUDGET 2016-2017

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
<b>ADM-OTHER EXPENSE</b>			
5750.001 Miscellaneous Expense	\$ 908.77	\$ 2,602.30	\$ 10,000.00
5760.001 Cemetery Expense	\$ 5,300.00	\$ 5,300.00	\$ 300.00
5770.001 P.P. Replacement Tax	\$ 1,962.29	\$ 2,170.32	\$ 2,500.00
5780.001 Community Services/Support	\$ 1,603.00	\$ 3,656.40	\$ 5,000.00
5790.001 Environmental Services	\$ 22,324.43	\$ 26,023.47	\$ 30,000.00
5810.001 Service Charges	\$ 6,703.45	\$ 4,479.71	\$ 7,500.00
5812.001 Loan - Property - Principle	\$ 28,262.71	\$ 29,560.36	\$ 33,000.00
5814.001 Loan - Property - Interest	\$ 17,597.77	\$ 16,300.12	\$ 16,000.00
5820.001 Township Bus Services	\$ 24,942.91	\$ 27,542.40	\$ 30,000.00
5830.001 Senior Activities	\$ 5,234.66	\$ 4,728.71	\$ 10,000.00
5840.001 Employee Services	\$ 498.67	\$ 2,952.74	\$ 3,500.00
5850.001 Enforcement Expense	\$ -	\$ -	\$ 1,000.00
5851.001 Unforeseen Hardship	\$ -	\$ -	\$ 1,000.00
<b>TOTAL ADM-OTHER EXPENSE</b>	<b>\$ 115,338.66</b>	<b>\$ 125,316.53</b>	<b>\$ 149,800.00</b>
<b>ADM-CAPITAL OUTLAY</b>			
5910.001 Building	\$ 101,662.58	\$ 31,290.35	\$ 48,500.00
5920.001 Equipment	\$ 44,895.90	\$ 6,469.94	\$ 25,000.00
5930.001 Computer Equipment	\$ 3,958.47	\$ -	\$ 10,000.00
5950.001 Capital Improvements	\$ -	\$ -	\$ 150,000.00
5960.001 Senior Bus	\$ -	\$ -	\$ 100.00
<b>TOTAL ADM-CAPITAL OUTLAY</b>	<b>\$ 150,516.95</b>	<b>\$ 37,760.29</b>	<b>\$ 233,600.00</b>
<b>TOWN CONTINGENCIES</b>			
5995.001 Town Contingency Expense	\$ -	\$ 5,000.00	\$ 20,000.00
	\$ -	\$ 5,000.00	\$ 20,000.00
<b>TOTAL TOWN FUND ADMINISTRATION</b>	<b>\$ 842,940.47</b>	<b>\$ 725,059.91</b>	<b>\$ 1,221,300.00</b>

**TOWN FUND - ASSESSOR - BUDGET 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
<b>ASSESSOR - PERSONNEL</b>			
6000.002 Salaries	\$ 348,281.38	\$ 356,894.69	\$ 350,000.00
6010.002 Health-Life Ins./Medical Services	\$ 143,340.55	\$ 170,623.67	\$ 150,000.00
6020.002 SS - OASDI & Medicare Contribution	\$ 27,215.44	\$ 27,952.50	\$ 30,000.00
6030.002 IMRF Retirement Contribution	\$ 34,484.43	\$ 30,328.35	\$ 40,000.00
6040.002 Unemployment Insurance	\$ -	\$ -	\$ 50.00
<b>TOTAL ASSESSOR PERSONNEL</b>	<b>\$ 553,321.80</b>	<b>\$ 585,799.21</b>	<b>\$ 570,050.00</b>
<b>ASSESSOR - CONTRACTUAL SERVICES</b>			
6110.002 Maintenance - Equipment	\$ 804.34	\$ 3,287.14	\$ 4,000.00
6160.002 Legal Services	\$ 16,467.32	\$ 15,171.25	\$ 20,000.00
6180.002 Postage	\$ 334.83	\$ -	\$ 2,000.00
6190.002 Telecommunications	\$ 8,240.74	\$ 9,163.38	\$ 10,000.00
6200.002 Printing & Publishing	\$ -	\$ -	\$ 500.00
6210.002 Dues & Subscriptions	\$ 1,653.87	\$ 3,142.92	\$ 3,000.00
6220.002 Travel, Training & Meetings	\$ 16,579.22	\$ 8,926.65	\$ 10,000.00
6270.002 Independent Appraisals	\$ 20,846.53	\$ 9,551.68	\$ 16,000.00
6280.002 Rentals	\$ -	\$ -	\$ 100.00
6390.002 Technical Support	\$ 28,365.11	\$ 60,258.45	\$ 62,000.00
<b>TOTAL ASSESSOR CONTRACTUAL</b>	<b>\$ 93,291.96</b>	<b>\$ 109,501.47</b>	<b>\$ 127,600.00</b>
<b>ASSESSOR - COMMODITIES</b>			
6510.002 Office Supplies	\$ 598.81	\$ 1,360.31	\$ 2,000.00
6520.002 Computer Supplies	\$ 539.04	\$ 187.79	\$ 1,000.00
6530.002 Computer Software	\$ 25,390.67	\$ 5,748.29	\$ 25,000.00
<b>TOTAL ASSESSOR COMMODITIES</b>	<b>\$ 26,528.52</b>	<b>\$ 7,296.39</b>	<b>\$ 28,000.00</b>
<b>ASSESSOR - OTHER EXPENSE</b>			
6750.002 Miscellaneous Expense	\$ 49.69	\$ -	\$ 1,000.00
<b>TOTAL ASSESSOR OTHER EXPENSE</b>	<b>\$ 49.69</b>	<b>\$ -</b>	<b>\$ 1,000.00</b>
<b>ASSESSOR - CAPITAL OUTLAY</b>			
6920.002 Equipment	\$ -	\$ 1,101.16	\$ 45,000.00
6930.002 Computer Equipment	\$ 12,987.65	\$ 2,628.48	\$ 20,000.00
<b>TOTAL ASSESSOR CAPITAL OUTLAY</b>	<b>\$ 12,987.65</b>	<b>\$ 3,729.64</b>	<b>\$ 65,000.00</b>
<b>TOTAL TOWN FUND - ASSESSOR</b>	<b>\$ 686,179.62</b>	<b>\$ 706,326.71</b>	<b>\$ 791,650.00</b>

**TOWN FUND - CLERK - BUDGET 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
<b>CLERK - CONTRACTUAL SERVICES</b>			
7160.003 Legal Services	\$ -	\$ 270.00	\$ 2,500.00
7180.003 Postage	\$ -	\$ -	\$ 100.00
7200.003 Printing & Publishing	\$ 317.49	\$ 147.00	\$ 1,000.00
7210.003 Dues & Subscriptions	\$ 30.00	\$ 30.00	\$ 100.00
7220.003 Travel, Training & Meetings	\$ 100.00	\$ 100.00	\$ 2,500.00
7460.003 Election Expense	\$ 1,547.78	\$ 618.70	\$ 5,000.00
<b>TOTAL CLERK CONTRACTUAL</b>	<b>\$ 1,995.27</b>	<b>\$ 1,165.70</b>	<b>\$ 11,200.00</b>
<b>CLERK - COMMODITIES</b>			
7510.003 Office Supplies	\$ 96.93	\$ -	\$ 150.00
<b>TOTAL CLERK COMMODITIES</b>	<b>\$ 96.93</b>	<b>\$ -</b>	<b>\$ 150.00</b>
<b>CLERK - OTHER EXPENSE</b>			
7750.003 Miscellaneous Expense	\$ -	\$ 21.25	\$ 200.00
<b>TOTAL CLERK OTHER EXPENSE</b>	<b>\$ -</b>	<b>\$ 21.25</b>	<b>\$ 200.00</b>
<b>TOTAL TOWN FUND - CLERK</b>	<b>\$ 2,092.20</b>	<b>\$ 1,186.95</b>	<b>\$ 11,550.00</b>
<b>TOWN FUND - RENTAL PROPERTY - BUDGET 2016-2017</b>			
<b>RENTAL PROPERTY - CONTRACTUAL SERVICES</b>			
8100.004 Maintenance Building & Property	\$ -	\$ -	\$ 10,000.00
8110.004 Maintenance Equipment	\$ -	\$ -	\$ 10,000.00
8240.004 Utilities	\$ -	\$ -	\$ 1,500.00
<b>TOTAL RENTAL PROP. CONT. SERV.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,500.00</b>
<b>RENTAL PROPERTY - CAPITAL OUTLAY</b>			
8910.004 Building	\$ -	\$ -	\$ 10,000.00
8920.004 Equipment			\$ 5,000.00
<b>TOTAL RENTAL PROP. CAPITAL OUTLAY</b>			<b>\$ 15,000.00</b>
<b>TOTAL TOWN FUND - RENTAL PROPERTY</b>			<b>\$ 36,500.00</b>
<b>ADMINISTRATION TOTAL</b>	<b>\$ 842,940.47</b>	<b>\$ 725,059.91</b>	<b>\$ 1,221,300.00</b>
<b>ASSESSOR TOTAL</b>	<b>\$ 686,179.62</b>	<b>\$ 706,326.71</b>	<b>\$ 791,650.00</b>
<b>CLERK TOTAL</b>	<b>\$ 2,092.20</b>	<b>\$ 1,186.95</b>	<b>\$ 11,550.00</b>
<b>RENTAL PROPERTY TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,500.00</b>
<b>TOWN FUND TOTAL BUDGET 2016-2017</b>	<b>\$ 1,531,212.29</b>	<b>\$ 1,432,573.57</b>	<b>\$ 2,061,000.00</b>

4/13/2016

**GENERAL ASSISTANCE FUND BUDGET - 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
BEGINNING BALANCE MARCH 31	\$ 300,116.24	\$ 365,132.56	\$ 425,000.00
REVENUE:			
Property Tax	\$ 239,893.66	\$ 239,893.66	\$ 120,000.00
Replacement Tax	\$ 1,877.80	\$ 1,877.80	\$ 2,000.00
Interest Income	\$ 612.29	\$ 612.29	\$ 150.00
Miscellaneous Income	\$ 904.00	\$ 904.00	\$ -
 TOTAL REVENUES	 \$ 243,287.75	 \$ 243,287.75	 \$ 122,150.00
 TOTAL FUNDS AVAILABLE	 \$ 543,403.99	 \$ 608,420.31	 \$ 547,150.00
 EXPENDITURES			
Administration	\$ 54,353.41	\$ 54,724.43	\$ 64,450.00
Home Relief	\$ 123,918.02	\$ 113,531.57	\$ 234,600.00
Contingencies			\$ 10,000.00
 TOTAL EXPENDITURES	 \$ 178,271.43	 \$ 168,256.00	 \$ 309,050.00
 ENDING BALANCE MARCH 31	 \$ 365,132.56	 \$ 440,164.31	 \$ 238,100.00



**GENERAL ASSISTANCE FUND - BUDGET 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2015	BUDGET 2016-2017
<b>ADM - PERSONNEL</b>			
8000.004 Salaries	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
8010.004 Health-Life Ins./ Medical Services	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
8020.004 SS - OASDI & Medicare Contribution	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
8030.004 IMRF - Retirement Contribution	\$ 3,300.00	\$ 2,600.00	\$ 2,600.00
8040.004 Unemployment Insurance	\$ 50.00	\$ 50.00	\$ 50.00
<b>TOTAL ADM-PERSONNEL</b>	<b>\$ 38,650.00</b>	<b>\$ 37,950.00</b>	<b>\$ 37,950.00</b>
<b>ADM - CONTRACTUAL SERVICES</b>			
8110.004 Maintenance - Equipment	\$ -	\$ 89.00	\$ 1,000.00
8160.004 Legal Services	\$ -	\$ -	\$ 1,000.00
8180.004 Postage	\$ 756.00	\$ 735.00	\$ 1,000.00
8190.004 Telecommunications	\$ 1,000.00	\$ 972.98	\$ 1,000.00
8200.004 Printing & Publishing	\$ 328.73	\$ 197.57	\$ 500.00
8220.004 Travel, Training & Meetings	\$ 130.00	\$ 402.80	\$ 1,000.00
8240.004 Utilities	\$ 7,436.71	\$ 6,438.92	\$ 7,500.00
8260.004 Cleaning Services	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
8390.004 Technical Support		\$ 500.00	\$ 500.00
<b>TOTAL ADM-CONTRACTUAL SERVICES</b>	<b>\$ 13,151.44</b>	<b>\$ 12,836.27</b>	<b>\$ 17,000.00</b>
<b>ADM-COMMODITIES</b>			
8510.004 Office Supplies	\$ 27.91	\$ 102.79	\$ 500.00
8520.004 Computer Supplies	\$ 500.00	\$ 197.99	\$ 500.00
8530.004 Computer Software	\$ 750.00	\$ 250.00	\$ 1,000.00
<b>TOTAL ADM-COMMODITIES</b>	<b>\$ 1,277.91</b>	<b>\$ 550.78</b>	<b>\$ 2,000.00</b>
<b>ADM-OTHER EXPENSE</b>			
8750.004 Miscellaneous Expense	\$ 25.00	\$ -	\$ 500.00
8760.004 Service Charges	\$ 1,249.06	\$ 2,941.99	\$ 3,000.00
<b>TOTAL ADM-OTHER EXPENSE</b>	<b>\$ 1,274.06</b>	<b>\$ 2,941.99</b>	<b>\$ 3,500.00</b>
<b>ADM-CAPITAL OUTLAY</b>			
8920.004 Equipment	\$ -	\$ -	\$ 3,000.00
8930.004 Computer Equipment	\$ -	\$ 445.39	\$ 1,000.00
<b>TOTAL ADM-CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 445.39</b>	<b>\$ 4,000.00</b>
<b>TOTAL GENERAL ASSISTANCE - ADMIN.</b>	<b>\$ 54,353.41</b>	<b>\$ 54,724.43</b>	<b>\$ 64,450.00</b>

**GENERAL ASSISTANCE FUND - BUDGET 2016-2017**

	YEAR ENDED 3/31/2015	YEAR ENDED 3/31/2016	BUDGET 2016-2017
<b>HOME RELIEF - CONTRACTUAL SERVICES</b>			
9220.005 Transportation Expense	\$ 6,489.87	\$ 1,164.21	\$ 7,500.00
9240.005 Utilities	\$ 22,441.03	\$ 19,050.65	\$ 25,000.00
9250.005 General Insurance	\$ 3,175.00	\$ 3,175.00	\$ 3,500.00
9310.005 Physician Services	\$ -	\$ -	\$ 3,000.00
9320.005 Hospital In & Out Patient Services	\$ -	\$ -	\$ 5,000.00
9330.005 Drugs	\$ -	\$ -	\$ 3,000.00
9340.005 Dental	\$ -	\$ -	\$ 500.00
9350.005 Other Medical Care	\$ 210.20	\$ -	\$ 2,000.00
9360.005 Funeral & Burial	\$ -	\$ -	\$ 1,500.00
9370.005 Shelter - Rent	\$ 25,931.42	\$ 19,675.68	\$ 62,700.00
9450.005 Counseling	\$ -	\$ -	\$ 900.00
9470.005 Emergency Assistance - Shelter/Rent	\$ 36,026.00	\$ 37,711.00	\$ 52,000.00
9471.005 Emergency Assistance - Utilities	\$ 27,816.97	\$ 31,221.28	\$ 60,000.00
9472.005 Emergency Assistance - All Other EA	\$ 575.00	\$ 299.17	\$ 2,500.00
<b>TOTAL HR CONTRACTUAL</b>	<b>\$ 122,665.49</b>	<b>\$ 112,296.99</b>	<b>\$ 229,100.00</b>
<b>HOME RELIEF - COMMODITIES</b>			
9610.005 Food & Incidentals	\$ 541.37	\$ 909.58	\$ 1,000.00
9620.005 Job/Training Related Expenses	\$ 181.16	\$ -	\$ 500.00
<b>TOTAL HR COMMODITIES</b>	<b>\$ 722.53</b>	<b>\$ 909.58</b>	<b>\$ 1,500.00</b>
<b>HOME RELIEF - OTHER EXPENSE</b>			
9750.005 Miscellaneous Expense	\$ -	\$ -	\$ 1,000.00
9751.005 Unforeseen Hardship	\$ 530.00	\$ 325.00	\$ 3,000.00
<b>TOTAL HR OTHER EXPENSE</b>	<b>\$ 530.00</b>	<b>\$ 325.00</b>	<b>\$ 4,000.00</b>
<b>TOTAL GENERAL ASSISTANCE HOME RELIEF</b>	<b>\$ 123,918.02</b>	<b>\$ 113,531.57</b>	<b>\$ 234,600.00</b>
<b>GA ADMINISTRATION TOTAL</b>	<b>\$ 54,353.41</b>	<b>\$ 54,724.43</b>	<b>\$ 64,450.00</b>
<b>GA HOME RELIEF TOTAL</b>	<b>\$ 123,918.02</b>	<b>\$ 113,531.57</b>	<b>\$ 234,600.00</b>
<b>GA CONTINGENCIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>
<b>GENERAL ASSISTANCE TOTAL</b>	<b>\$ 178,271.43</b>	<b>\$ 168,256.00</b>	<b>\$ 309,050.00</b>
<b>TOWN FUND TOTAL</b>	<b>\$ 1,531,212.29</b>	<b>\$ 1,432,573.57</b>	<b>\$ 2,061,000.00</b>
<b>GENERAL ASSISTANCE FUND TOTAL</b>	<b>\$ 178,271.43</b>	<b>\$ 168,256.00</b>	<b>\$ 309,050.00</b>
<b><u>GENERAL TOWN TOTAL</u></b>	<b><u>\$ 1,709,483.72</u></b>	<b><u>\$ 1,600,829.57</u></b>	<b><u>\$ 2,370,050.00</u></b>

SECTION 3: That the amount appropriated for town purposes for the fiscal year beginning: April 1, 2016 and ending March 31, 2017 by fund shall be as follows:

Town Fund	\$ 2,061,000.00
General Assistance Fund	\$ 309,050.00

<b>TOTAL APPROPRIATIONS:</b>	<b>\$ 2,370,050.00</b>
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SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

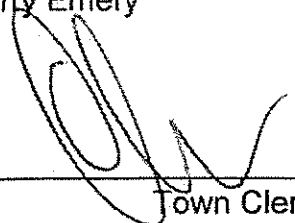
SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in the particular amounts stated for each fund respectively in Section 2, constituting the total appropriations in the amount of two million three hundred seventy thousand fifty dollars and No/100 (\$2,370,050.00) for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

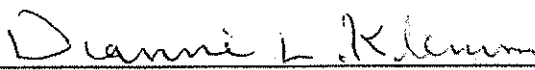
SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget & Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 13th day of April, 2016 pursuant to a roll call vote by the Board of Trustees of Algonquin Township, McHenry County, Illinois.

BOARD OF TRUSTEES	AYE	NAY	ABSENT
Dianne L. Klemm	<u>X</u>	<u>      </u>	<u>      </u>
Daniel J. Shea	<u>X</u>	<u>      </u>	<u>      </u>
Russell W. Cardelli	<u>      </u>	<u>X</u>	<u>      </u>
Melissa A. Sanchez-Fischer	<u>X</u>	<u>      </u>	<u>      </u>
Larry Emery	<u>X</u>	<u>      </u>	<u>      </u>

  
\_\_\_\_\_  
Town Clerk  
Charles A. Lutzow, Jr.

  
\_\_\_\_\_  
Chairman  
Dianne L. Klemm

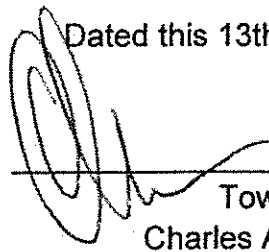
**CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE  
TOWNSHIP**

The undersigned, duly elected and acting Clerk of Algonquin Township, McHenry County, Illinois, does hereby certify that attached hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Township for the fiscal year beginning April 1, 2016 and ending March 31, 2017, as adopted this 13th day of April 2016.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 13th day of April 2016.

  
\_\_\_\_\_  
Town Clerk  
Charles A. Lutzow, Jr.

Filed this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
TOWNSHIP**

The undersigned, Supervisor, Chief Fiscal Officer, of Algonquin Township, McHenry County, Illinois, does hereby certify that the estimate of revenues, by source or anticipated to be received by said taxing district, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of Algonquin Township, McHenry County, Illinois.

This certification must be filed within 30 days after the adoption of the Budget and Appropriation Ordinance.

Dated this 13th day of April, 2016.

  
\_\_\_\_\_  
Supervisor Dianne L. Klemm - Chief Fiscal Officer

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
County Clerk