AGENDA
Special Meeting of the President and Board of Trustees
Village of Arlington Heights
Board Room

Arlington Heights Village Hall
33 S. Arlington Heights Road
Arlington Heights, IL 60005
December 9, 2024
7:00 PM

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL OF MEMBERS

IV. APPROVAL OF MINUTES

V. APPROVAL OF ACCOUNTS PAYABLE

VI. RECOGNITIONS AND COMMUNICATIONS

VII. PUBLIC HEARINGS

VIII. CITIZENS TO BE HEARD

Anyone wishing to speak on a subject not on the Agenda should fill out a card, located in the back of the room, and hand it to the Village Clerk. Please limit your comments to three minutes.

IX. CONSENT AGENDA

This Agenda consists of proposals and recommendations that, in the opinion of the Village Manager, will be acceptable to all members of the Board of Trustees. The purpose of this Agenda is to save time by taking only one roll call vote instead of separate votes on each item. Consideration of this Consent Agenda will be governed by the following rules and procedures prior to roll call vote:

1. Any Trustee who wishes to vote "no" or "pass" on any Consent Agenda items should so indicate.

2. Upon the request of any one Trustee, any item will be removed from the Consent Agenda and considered separately after adoption of the Consent Agenda.

3. Citizens in the audience may request that the Board remove any item from this Consent Agenda for separate consideration after adoption of the Consent Agenda.

4. One roll call vote will be taken and will cover all remaining Consent Agenda items.

X. NEW BUSINESS

A. A Resolution Approving a Memorandum of Understanding with School Districts 15, 211, and 214 and CBFC Development LLC, Concerning the Redevelopment of the Former Arlington International Racecourse Property

B. An Ordinance Providing for the Levy, Assessment and Collection of Taxes for the Year Beginning January 1, 2025, and Ending December 31, 2025, for the Village of Arlington Heights.

XI. ADJOURNMENT

Persons with disabilities requiring auxiliary aids or services, such as an American Sign Language interpreter or written materials in accessible formats, should contact Health and Human Services Department at 33 S. Arlington Heights Road, Arlington Heights, IL 60005, healthmail@vah.com or 847/368-5760.

VILLAGE OF ARLINGTON HEIGHTS
INC. 1887

**Village Board of Trustees**
**12/9/2024**

**Item:** A Resolution Approving a Memorandum of Understanding with School Districts 15, 211, and 214 and CBFC Development LLC, Concerning the Redevelopment of the Former Arlington International Racecourse Property

**Department:** Integrated Services

**Item Description:**

The Village of Arlington Heights, School Districts 15, 211, and 214, and the Chicago Bears Football Club (CBFC) have been working with one another in good faith for the past several months to develop a Memorandum of Understanding (MOU) related to the former Arlington Park property. The MOU resolves open issues related to short-term and long-term property taxes, protection of village and school district interests, as well as the evaluation of the former site as a potential future home of an NFL Stadium and mixed-use development to be developed by the Chicago Bears.

The attached Memorandum of Understanding outlines resolutions to various issues including:

- The parties agree to enter into a short-term property tax settlement agreement where the $125 Million assessment figure developed by the Cook County Board of Review earlier this year will apply to the property (as an unimproved site) through 2027 prior to the development of the site, and may be extended if certain development milestones related to the potential NFL Stadium/Mixed Use District are met by the CBFC;
- A proposed legislative framework that would provide a mechanism for establishing property taxes for a future privately-owned NFL Stadium on the site;
- Agreed-upon protections to ensure that the proposed NFL Stadium/Mixed Use District will not place a financial burden on area school districts; and
- The resumption of CFBC sponsored traffic and economic impact studies, discussed in the Pre-Development Agreement that the CBFC and Village entered into in 2022.

The short-term property tax agreement is terminated if a stadium financing deal is announced at another location.

The MOU will be on the agenda for presentation and consideration at the following meetings and will be made available to the public in advance of their meetings on their respective websites.

- A Special Village of Arlington Heights Board meeting on Monday, December 9, 2024;
- The Regular Board of Education meeting of Community Consolidated School District 15 on Wednesday, December 11, 2024;
- The Regular Meeting of Township High School District 211 on Thursday, December 12, 2024; and
- The Regular Meeting of the School Board of High School District 214 on Thursday, December 12, 2024.

Staff believes that this memorandum of understanding, if approved, will protect community interests and allow the continued evaluation of the 326-acre Arlington Park site by all parties as we strive to create a vibrant space that brings economic opportunity, pride, and a sense of community to the entire Chicagoland region. While all parties still have much to consider before any final decision is made on this site, this agreement is an important milestone to ensure that any future decisions benefit the residents of Arlington Heights.

**Staff Recommendation:**
Approval of a Resolution Authorizing the Execution of a Memorandum of Understanding with CBFC LLC, and School Districts 15, 211, and 214.

**ATTACHMENTS:**
1. AH - Resolution Approving MOU with CBFC and School Districts
2. Memorandum of Understanding with CBFC LLC, and Districts 15, 211, and 214 12-9-24
3. MOU Exhibit A 12-9-24
4. MOU EXHIBIT B 12-9-24

VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. __________

A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING WITH SCHOOL DISTRICTS 15, 211, AND 214, AND CBFC DEVELOPMENT, LLC, CONCERNING THE REDEVELOPMENT OF THE FORMER ARLINGTON INTERNATIONAL RACECOURSE PROPERTY

WHEREAS, CBFC Development, LLC (*"CBFC"*) is the record title owner of those certain parcels of real property located entirely within the Village, consisting of approximately 326 acres, bounded generally by Wilke Road to the east, Euclid Avenue to the south, Rohlwing Road and Illinois Route 53 to the west, and Northwest Highway to the north, and known as the former Arlington International Racecourse property (*"Property"*); and

WHEREAS, all or a portion of the Property is located within the jurisdictional boundaries of Community Consolidated School District 15, Township High School District 211, and Township High School District 214 (collectively, the *"School Districts"*); and

WHEREAS, CBFC is exploring plans for the redevelopment of the Property with a mixed-use transit-oriented development, to be comprised of several buildings, including an enclosed NFL-quality football stadium, and other buildings to be used for entertainment and hospitality uses, which may include one or more hotels, other commercial and retail uses, a fitness center, a sportsbook facility, a hall of fame, a performance venue, restaurants, and residences, along with open space, parks, other compatible uses and improvements, and sufficient utilities (collectively, the *"Project"*); and

WHEREAS, the Village, the School Districts, and CBFC have a shared interest in pursuing and facilitating the responsible, comprehensive redevelopment of the Property in a manner that will: serve as a regional destination, reflective of the historic importance and renown of the Property; protect the public health, safety, and welfare of the Village, its current and future residents, and its current and future businesses and property owners; properly and fully support the School Districts with payment of the operating and capital costs necessary to serve students who will reside on the Property; and promote and provide sustained economic growth for the Village, surrounding communities, the County of Cook, and the State of Illinois; and

WHEREAS, the Village, the Boards of Education of the School Districts, and CBFC, in partnership and good faith, desire to enter into a Memorandum of Understanding to set forth their respective rights and responsibilities concerning the Project, residential development on the Property, financial and taxation considerations, and legislative initiatives, all in a manner that protects and enhances the Village, the School Districts, and the surrounding community, and supports the feasibility of the Project (*"Memorandum of Understanding"*)

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interests of the Village and its residents to enter into the Memorandum of Understanding with the School Districts and CBFC;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2. APPROVAL OF MEMORANDUM OF UNDERSTANDING. The Village President and Board of Trustees hereby approve the Memorandum of Understanding in substantially the form attached to this Resolution as Exhibit A, and in a final form to be approved by the Village Manager and the Village Attorney.

SECTION 3. EXECUTION OF MEMORANDUM OF UNDERSTANDING. The Village Manager is hereby authorized to execute, on behalf of the Village, the Memorandum of Understanding and all necessary documentation related thereto.

SECTION 4. EFFECTIVE DATE. This Resolution will be in full force and effect from and after its passage and approval as provided by law.

AYES:

NAYS:

PASSED AND APPROVED THIS _____ day of _____, 2024

________________________________________
Village President

ATTEST:

________________________________________
Village Clerk

EXHIBIT A

MEMORANDUM OF UNDERSTANDING

**MEMORANDUM OF UNDERSTANDING BETWEEN THE VILLAGE OF ARLINGTON HEIGHTS, THE BOARD OF EDUCATION OF COMMUNITY CONSOLIDATED SCHOOL DISTRICT 15, THE BOARD OF EDUCATION OF TOWNSHIP HIGH SCHOOL DISTRICT 211, THE BOARD OF EDUCATION OF TOWNSHIP HIGH SCHOOL DISTRICT 214, AND CBFC DEVELOPMENT, LLC**

**THIS MEMORANDUM OF UNDERSTANDING** (***"MOU"***) is made and entered into as of this ____ day of ______, 2024 (***"Effective Date"***), by and between the **VILLAGE OF ARLINGTON HEIGHTS**, an Illinois municipal corporation (**"*Village"***), **THE BOARD OF EDUCATION OF COMMUNITY CONSOLIDATED SCHOOL DISTRICT 15**, an Illinois school district (***"District 15"***), **THE BOARD OF EDUCATION OF TOWNSHIP HIGH SCHOOL DISTRICT 211**, an Illinois school district (***"District 211"***), **THE BOARD OF EDUCATION OF TOWNSHIP HIGH SCHOOL DISTRICT 214**, an Illinois school district (***"District 214"***) (collectively, District 15, District 211, and District 214 are the ***"School Districts"***), and **CBFC DEVELOPMENT, LLC**, a Delaware limited liability company (***"CBFC"***) (collectively, the ***"Parties"***).

**IN CONSIDERATION OF**, and in reliance upon, the recitals and the mutual covenants set forth in this MOU, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties mutually agree as follows:

**SECTION 1. RECITALS.**

**A.** In February of 2023, CBFC purchased for approximately $197.0 million and became the owner of record of the real property consisting of approximately 326 acres, bounded generally by Wilke Road to the east, Euclid Avenue to the south, Rohlwing Road and Illinois Route 53 to the west, and Northwest Highway to the north, and legally described in **Exhibit A** attached to this MOU (***"Property"***).

**B.** Between 1927 and 2021, the Property was used for the Arlington International Racecourse, an internationally renowned horse racing facility. The horse racing facilities and buildings have been demolished.

**C.** CBFC is an affiliate of the Chicago Bears Football Club, Inc., which owns and operates the Chicago Bears professional football team, a charter member of the National Football League ("***NFL***").

**D.** CBFC is exploring plans for the redevelopment of the Property with a mixed-use transit-oriented development, to be comprised of several buildings, including an enclosed NFL quality football stadium, and other buildings to be used for entertainment and hospitality uses, which may include one or more hotels, other commercial and retail uses, a fitness center, a sportsbook facility, a hall of fame, a performance venue, restaurants, and residences, along with open space, parks, other compatible uses and improvements, and sufficient utilities (collectively, the ***"Project"***).

**E.** The Village is a home rule unit of government in accordance with Article VII, Section 6, of the 1970 Illinois Constitution. The Village has the authority, pursuant to the laws of the State of Illinois, to promote the health, safety and welfare of the Village and its inhabitants, to prevent the presence of blight, to encourage private development in order to enhance the local tax base, to promote additional tax revenue realization by the Village, to foster increased economic activity within the Village, to increase employment opportunities within the Village, and to enter into contractual agreements with third parties for the purpose of achieving the aforesaid purposes, and to otherwise further the best interests of the Village.

**F.** The Village desires that the Property be redeveloped comprehensively and cohesively with structures and buildings that will serve as a regional destination that will both generate revenues for the Village and benefit the Village's current and future residents, while reflecting and continuing the historic importance and renown of the Property during its former use as the Arlington International Racecourse.

**G.** The Parties agree that, if designed and implemented properly, the Project is likely to generate significant economic benefits for the Village and the surrounding region.

**H.** It is anticipated that the Village will provide significant services, including public safety and public works, and undertake significant public improvements, including installation of public utilities and transportation infrastructure upgrades, for the Project. The Parties intend that the Village will receive sufficient revenues from the Project to fund those services and improvements and that the School Districts will receive sufficient revenue to educate those students residing within the Property and attending the School Districts' schools.

**I.** Each of the School Districts is a non-home rule body politic and corporate with limited powers of taxation and the responsibility for the maintenance, operation, and development of schools under the jurisdiction of their respective boards of education. Each has jurisdiction over all or a portion of the Property. District 15 serves students in grades K-8, has a total enrollment of approximately 11,080 students, and covers the entire Property. District 211 serves students in grades 9-12 has a total enrollment of approximately 12,000 students and covers the western 1/3rd of the Property. District 214 serves students in grades 9-12, has a total enrollment of approximately 11,900 students, and covers the eastern 2/3rd of the Property.

**J.** The Parties are jointly committed to ensuring that the School Districts will receive revenues sufficient to pay the additional operating and capital costs that the School Districts will incur serving students residing on the Property and attending a school of the School Districts if and when the Project is developed (***"New Students"***), whether through new revenues generated by the Project or other sources available to the Parties, all as set forth in this MOU.

**K.** In the course of its exploration of the feasibility of the Project, CBFC has determined that the most-recent valuation of the Property by the Cook County Assessor ("***Assessor***") for property tax purposes, and its projections for Project costs and future valuations of the Property upon completion of construction of the Stadium (defined in Section 2 of this MOU), render the Project financially infeasible. CBFC desires to collaborate in good faith with all interested stakeholders, including the School Districts and the Village, to establish current and future valuations of the Property that are reasonable, fair, equitable, and predictable to all taxpayers and owners of the Property, and that will facilitate the continued exploration of the feasibility of the Project.

**L.** The Parties have determined that it is in their mutual best interests to enter into this MOU to set forth their respective rights and responsibilities concerning the Project, residential development on the Property, financial and taxation considerations, and legislative initiatives, all in a manner that protects and enhances the Village, the School Districts, and the surrounding community and supports the feasibility of the Project.

**SECTION 2. STATEMENT OF COOPERATION.**

Each of the Parties declares their interest in the redevelopment of the Property with the Project improvements including a stadium capable of hosting NFL games and other sporting and entertainment events (***"Stadium"***), as part of a mixed-use transit-oriented development for the entire Property, in accordance with the Project and this MOU. Each of the Parties pledges to cooperate in good faith with the other Parties and with all other stakeholders with respect to the planning and evaluation of the prospective Project, as set forth in this MOU, if CBFC decides to proceed with the development of the Project.

**SECTION 3. PURPOSE AND IMPACT OF MOU.**

**A.** This MOU represents a statement of mutual cooperation of the Parties with respect to the potential development of the Property with the Project, including the fair, equitable, and predictable generation and distribution of tax revenues from the Property to taxing bodies with jurisdiction over the Property, including addressing certain School District operating and capital costs attributable to New Students and supporting the feasibility of the Project, and the development and passage of local and state legislation necessary for the Project. This MOU sets forth the Parties' mutual understanding and current plans and actions that will be necessary for the Project to come to fruition. If CBFC decides (which decision shall be in CBFC's sole discretion) not to proceed with the development of the Project, and notifies the other Parties of this decision, then this MOU will terminate and be of no further force or effect.

**B.** This MOU is intended only to address the redevelopment of the Property for the Project. Specifically, and for the avoidance of any doubt, the Parties acknowledge and agree that the responsibilities, rights, obligations, and restrictions set forth in this MOU do not apply to any proposed redevelopment of the Property that does not include a Stadium.

**SECTION 4. RESIDENTIAL DEVELOPMENT.**

**A. Financial Support for School District Operating Costs.** The Parties agree that it is difficult if not impossible to predict the type of residential development that will be in demand and supported by the market over the coming years as the Project is developed. Factors such as overall economic conditions, interest rates, birth rates, hybrid work arrangements, the quality of schools, the timing of family formation, and the types and quantity of residential dwellings eventually included in the Project make any projections highly speculative. Accordingly, the Parties desire to implement a simple and easily administered process to cover certain of the School Districts' additional operating costs attributable to New Students. Payment of the School District Operating Costs (defined below) will provide predictability to the Parties and afford more financial certainty to the School Districts. The Parties agree that if the Project is developed then the School Districts will be entitled, pursuant to agreements to be entered into in the future as provided in Section 5.C of this MOU, to receive funding to offset those operating costs (***"School District Operating Costs"***). The School District Operating Costs will be calculated according to the formula in **Exhibit B**.

**B. Financial Support for School District Capital Costs.** The Parties agree to collaborate in good faith to identify sources of revenue that will address the extraordinary capital needs of the School Districts attributable to New Students if the Project is developed and operating. Such collaboration will include the joint retention of a consultant by the Village and the School District to review potential market-oriented capital cost impact fees to be imposed upon residential development at the Property to address such extraordinary impact. Such capital needs will address demands of New Students that cannot be met in current facilities and may include additional classroom space, building additions, and possibly a new school to help provide for students from the proposed residential development of the Property. Such capital needs will be addressed either in the PILOT Incentive Agreement (defined below) or in residential development impact fees imposed by the Village after agreement among CBFC, the developers and/or owners of residential developments built as part of the Project, and the School Districts in which residential development occurs.

**C. Zoning Approvals.**

1. CBFC agrees that if CBFC decides to proceed with the development of the Project then CBFC, its partners, and successors, will not seek zoning approvals or relief for any residential development of any portion of the Property that does not comply with the standards set forth in this MOU.

2. CBFC agrees that within 60 days after the date on which the Cook County Board of Review (***"Board of Review"***) certifies the assessed value of the Property for the 2024 assessment year, in conformance with Section 7.A.2 of this MOU, CBFC will provide the Village with written evidence that economic impact, traffic, and other evaluative studies regarding the Project have resumed and CBFC agrees that it will then diligently refine its "Conceptual Site Plan," as defined in and as required by Section 5 of that certain Pre-Development Agreement by and between the Village and CBFC.

3. The Village agrees that it will not grant the necessary zoning approvals for any residential development of any portion of the Property before approval of an agreement addressing the School District Operating Costs.

**SECTION 5. FINANCIAL CONSIDERATIONS.**

**A. Tax Increment Financing.**

1. No redevelopment plan or redevelopment project area may be established pursuant to the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 *et seq*. (***"TIF Act"***) for any portion of the Property in which both (a) the Stadium is located and (b) a legally-authorized and enforceable PILOT Incentive Agreement or similar incentive funding mechanism mutually-agreeable to the Parties is in place. The Parties will use all reasonable efforts to secure the adoption by the Illinois General Assembly and approval by the Governor of the State of Illinois of PILOT Legislation and to seek to enter into such a PILOT Incentive Agreement as described in Section 5.B of this Agreement because it is highly unlikely that tax increment financing will be sufficient to ensure Stadium development feasibility.

2. Notwithstanding Section 5(b) of the TIF Act, 65 ILCS 5/11-74.4-5(b), the Village may not approve a redevelopment plan or redevelopment project area to support the Project, or amendment thereto, that has not been approved as follows:

a. For a redevelopment plan or redevelopment project area that includes any portion of the Property in which the Stadium is located, the joint review board convened by the Village pursuant to Section 5(b) of the TIF Act (***"Joint Review Board"***) must vote to recommend approval of the plan or project area, with votes tallied in proportion to each voting member's share of property taxes levied on the portion of the Property in question and each taxing district's vote weighted on a 100-point scale to reflect its proportionate share of the applicable property taxes. (For illustrative purposes, if District 15's share of property taxes is 36% and District 214's share of property taxes is 25%, then District 15's vote shall be given 36 points and District 214's vote shall be given 25 points, and votes of taxing districts that are members of the Joint Review Board but that do not levy taxes on the applicable portion of the Property shall be given 0 points. The "public member" appointed pursuant to Section 5(b) shall be given 0 points. In order to receive a positive recommendation of the Joint Review Board, the plan or redevelopment project area must receive enough positive votes to earn 51 or more points.)

b. For a redevelopment plan or redevelopment project area that does not include any portion of the Property in which the Stadium is located, the Joint Review Board must vote to recommend approval of the plan or project area by a majority of the present and voting members.

3. As provided in Section 5.C of this MOU, the Parties agree to negotiate in good faith appropriate future agreements to address the use of, and limitation of the use of, revenues generated by a redevelopment project area established for any portion of the Property pursuant to the TIF Act. Specifically, and without limitation, the Parties agree to negotiate in good faith (a) appropriate limitations on the utilization of revenues generated within one redevelopment project area for another contiguous redevelopment project area, and (b) potential designation of surplus revenues.

**B. <u>Payment in Lieu of Taxes</u>.**

1. CBFC has determined that under the provisions of the Illinois Property Tax Code in existence as of the date of the MOU, the annual property tax bill that will be imposed against any portion of the Property that includes the Stadium will render any development of the Stadium, and of the Project as a whole, financially infeasible.

2. In order to make the development of the Project with the Stadium financially feasible, the Parties agree to cooperate in good faith with each other, the Illinois General Assembly, and Governor of the State of Illinois to draft and promote legislation to be approved by the Illinois General Assembly and signed by the Governor of the State of Illinois that will authorize the limitation on the assessed value of a portion of the Property in exchange for an annual payment in lieu of taxes to be made by CBFC to the Village, the School Districts, and all other units of government that impose property taxes on the property in question, with such payment in lieu of taxes to be distributed to the taxing units in proportion to each unit's share of the property taxes levied on the real property in question (***"PILOT Legislation"***). The PILOT Legislation must apply only to those properties for which the local municipality and the property owners or tenants have entered into an agreement that satisfies the following (***"PILOT Incentive Agreement"***):

a. The assessed value of the affected real property must be established in the PILOT Incentive Agreement for a period no less than 23 years and no more than 40 years with agreed-upon annual or periodic adjustments of payments;

b. No PILOT Incentive Agreement may be executed prior to consideration and approval, by a majority of the members of a local review board that will include representatives of the local municipality, local school districts, and other units of government that levy property taxes over the affected area, of (i) the identification of the base property assessment year, (ii) agreement on the base assessed value, (iii) agreement on the amount of the annual payment in lieu of taxes, including the manner in which the payment will adjust over time, and (iv) agreement on the manner in which the capital needs of the School Districts will be addressed as provided in Section 4.B of this MOU (collectively, the ***"PILOT Incentive Criteria"***). The vote of the local review board will be tallied in proportion to each voting member's share of property taxes levied on the portion of the Property in question and each taxing district's vote weighted on a 100-point scale to reflect its proportionate share of the applicable property taxes. (For illustrative purposes, if District 15's share of property taxes is 36% and District 214's share of property taxes is 25%, then District 15's vote shall be given 36 points and District 214's vote shall be given 25 points. In order to receive a positive recommendation of the local review board, the PILOT Incentive Criteria must receive enough positive votes to earn 51 or more points.)

3. The Parties further agree to (a) collaborate with each other, the Illinois General Assembly, and the Governor of the State of Illinois to support PILOT Legislation that meets the requirements set forth in Section 5.B.2 of this MOU; (b) coordinate efforts by their officials, officers, employees, attorneys, and lobbyists to support PILOT Legislation; and (c) refrain from supporting legislation that would negatively impact the feasibility of the Project, or that would implement a system for payments in lieu of property taxes that does not meet the requirements set forth in Section 5.B.2 of this MOU.

4. If the State of Illinois adopts PILOT Legislation, any PILOT Incentive Agreement entered into between the Village and CBFC and approved by the local review board must comply with the following:

a. The base property assessment year may not be set for an assessment year occurring prior to assessment year 2024; and

b. The PILOT Incentive Agreement may not take effect prior to the tax levy year of commencement of construction of the Stadium on the Property (provided the Assessor and Board of Review approve a final assessed value of the Property as set forth in Section 7 of this MOU).

**C. <u>Provision of Necessary Funding to School Districts</u>.** The Parties agree, if the Project is developed, to cooperate in good faith to enter into one or more future agreements for the provision, either by the Village, CBFC and/or the developers and/or owners of residential developments built as part of the Project, or through revenues generated by the Project, of funding necessary to satisfy the School District Operating Costs and meet the identified needs for School District capital costs. Forms of funding may include one or more of the following:

1. Funds available to the Village from the establishment of a tax increment financing district covering the area of any residential development on the Property as provided in Section 11-74.4-3(q)(7.5) of the TIF Act;

2. Any Village-declared surplus as provided in Section 11-74.4-7 of the TIF Act;

3. Direct monetary payments by CBFC or the developers and/or owners of residential developments built as part of the Project to the affected School Districts;

4. Designation and distribution of Village-imposed impact fees for capital costs;

5. Designation and distribution of additional tax increment financing revenues, whether or not as surplus revenues, if available; and

6. Specific designation of payments to be made toward School District Operating Costs as part of the PILOT Incentive Agreement.

**SECTION 6. COMMUNITY BENEFITS AGREEMENT.**

The Parties mutually recognize that, given its size and scope, the Project will both generate many positive impacts for the Village, the School Districts, and the surrounding community, and simultaneously present challenges for the Village, the School Districts, and the community. The Parties are committed to harnessing the benefits of the Project while also working cooperatively, with each other and with the residents, property owners, and businesses of Arlington Heights and its surrounding region to mitigate any challenges posed by the Project. To those ends, the Parties agree to cooperate in good faith to identify community needs and issues, to negotiate in good faith the community benefits that address those community needs and issues (which may include, without limitation, the use of the Stadium for School District athletic games and graduations, and the provision of student internships), and to incorporate those benefits into a future agreement or agreements between the Parties (and which may be incorporated, upon mutual agreement of the Parties, into agreements entered into by the Parties and others related to entitlements and public financing and other aspects of the Project, rather than in a separate community benefits agreement), all to best enhance and protect the Village and its residents while also preserving the viability and success of the Project.

**SECTION 7. PROPERTY TAXATION.**

**A. 2024 Property Valuation and Assessment.**

1. The Parties agree that CBFC completed demolition of the structures on the Property during 2023.

2. The Parties further agree that for the 2024 assessment (taxes levied in 2024 and collected in 2025), the Property should be considered unimproved real estate and classified and assessed as Class I real estate with an assessment level of 10%, and a market value of $124,691,296.00.

**B.** **Future Tax Levy Years.** For so long as CBFC and the Village continue to be engaged in planning for the Project and construction of the Project has not commenced, then the Parties will diligently cooperate and work together to establish a final assessed value of the Property for future assessment years, from 2025 through the earlier to occur of (1) the assessment year in which a PILOT Incentive Agreement takes effect with respect to the Property, or (2) the assessment year in which the Village issues a building permit for the vertical construction of a Stadium on the Property (the ***"Pre-Construction Period"***), as follows:

1. For assessment years 2025 through 2027, the Property should be considered unimproved real estate and classified and assessed as Class I real estate with an assessment level of 10%, and a market value of $124,691,296.00.

2. For assessment years 2028 through 2030: if CBFC has submitted formal application to the Village for the land use entitlements required for the construction and operation of the Stadium on the Property (the ***"Entitlements"***) by a date no later than December 31, 2027, then the Property should be considered unimproved real estate and classified and assessed as Class I real estate with an assessment level of 10%, and a market value of $124,691,296.00. If not, then the final assessed value will be increased from the prior year by a percentage equal to the annual change in the Consumer Price Index (CPI-U) for Chicago-Naperville-Elgin, IL-IN-WI (or its replacement) published by the U.S. Department of Labor, Bureau of Labor Statistics, over the previous 12 months, but in no event less than 2% nor more than 5%.

3. For assessment years 2031 through the end of the Pre-Construction Period: if CBFC has submitted formal application to the Village for the permits required for the commencement of construction of the Stadium on the Property by a date no later than the later to occur of both (i) the date that is six months following the date of approval by the Village's corporate authorities of the Entitlements (in a manner sufficient to allow such application for permits) and (ii) December 31, 2030, then the Property should be considered unimproved real estate and classified and assessed as Class I real estate with an assessment level of 10%, and a market value of $124,691,296.00. If not, then the final assessed value will be increased from the prior year by a percentage equal to the annual change in the Consumer Price Index (CPI-U) for Chicago-Naperville-Elgin, IL-IN-WI (or its replacement) published by the U.S. Department of Labor, Bureau of Labor Statistics, over the previous 12 months, but in no event less than 2% nor more than 5%.

**C.** **Property Tax Settlement Agreements.** The School Districts and CBFC agree to diligently cooperate in good faith and work together to seek approval and certification from the Board of Review of final assessed values of the Property consistent with the terms of Sections 7.A and 7.B of this Agreement.

**D.** **Termination of Section 7.** Notwithstanding any provision of this MOU to the contrary, the Village and the School Districts, by mutual agreement, will have the collective right to terminate this Section 7 upon the execution by the governor of any state, or by the mayor, president, or chief elected officer of any unit of local government, of legislation or a budget or appropriation for the provision of funding for a Stadium that is not located on the Property.

## SECTION 8. PUBLIC AND MEDIA COMMUNICATIONS.

The Parties agree to (a) cooperate in good faith to ensure that the general public receives regular and timely information concerning the status of the Project, and (b) coordinate communications with the public and the media concerning the Project.

## SECTION 9. GENERAL PROVISIONS.

**A. Notices.** All notices required or permitted to be given under this MOU must be given by the Parties by (i) personal delivery, (ii) deposit in the United States mail, enclosed in a sealed envelope with first class postage thereon, or (iii) deposit with a nationally recognized overnight delivery service, addressed as stated in this Section 9.A. The address of any Party may be changed by written notice to the other Parties. Any mailed notice will be deemed to have been given and received within three days after the same has been mailed and any notice given by overnight courier will be deemed to have been given and received within 24 hours after deposit. Notices and communications to the Parties must be addressed to, and delivered at, the following addresses:

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| If to Village: | Village of Arlington Heights<br>33 S. Arlington Heights Rd.<br>Arlington Heights, IL 60005<br>Attention: Village Manager |
| With a copy to: | Elrod Friedman LLP<br>325 N. LaSalle St., Ste. 450<br>Chicago, IL 60654<br>Attention: Hart M. Passman, Village Attorney |
| If to District 15: | Superintendent<br>Community Consolidated School Dist. 15<br>580 N. First Bank Dr.<br>Palatine, IL 60067<br>Attn: Dr. Laurie Heinz |
| with a copy to: | Franczek P.C.<br>300 S. Wacker Dr., #3400<br>Chicago, IL 60606<br>Attn: Ares Dalianis and Scott Metcalf |
| If to District 211: | Superintendent<br>Township High School Dist. 211<br>1750 S. Roselle Rd.<br>Palatine, IL 60067<br>Attn: Dr. Lisa Small |
| with a copy to: | Franczek P.C.<br>300 S. Wacker Dr., #3400<br>Chicago, IL 60606<br>Attn: Ares Dalianis and Scott Metcalf |
| If to District 214: | Superintendent<br>Township High School Dist. 214<br>2121 S. Goebbert Rd.<br>Arlington Heights, IL 60005<br>Attn: Dr. Scott Rowe |

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| with a copy to: | Franczek P.C.<br>300 S. Wacker Dr., #3400<br>Chicago, IL 60606<br>Attn: Ares Dalianis and Scott Metcalf |
| If to CBFC: | CBFC Development, LLC<br>1920 Football Drive<br>Lake Forest, Illinois<br>Attention: Kevin Warren |
| With a copy to: | DLA Piper LLP (US)<br>444 W. Lake St., Ste. 900<br>Chicago, IL 60606<br>Attention: Paul W. Shadle |

**B.** **Relationship of the Parties.** Nothing in, nor done pursuant to, this MOU will be construed to create the relationship of principal and agent, employer and employee, partners, or joint ventures between any of the Parties.

**C.** **Applicability to CBFC Affiliates, Successors, and Assigns.** CBFC's obligations in this Agreement are also obligations of its affiliates, successors, and assigns. For purposes of this Section 9.C, "affiliates" means any entity directly or indirectly owned all or in part by CBFC, and any entity that directly or indirectly owns all or any part of CBFC.

**D.** **Consents.** Unless otherwise provided in this MOU, whenever the consent, permission, authorization, approval, acknowledgement, or similar indication of assent of any Party, or of any duly authorized officer, employee, agent, or representative of any Party, is required in this MOU, the consent, permission, authorization, approval, acknowledgement, or similar indication of assent must be in writing. Neither Party may unreasonably withhold or delay any such consent or assent.

**E.** **Governing Law.** This MOU is governed by, construed, and enforced in accordance with the internal laws, but not the conflicts of laws rules, of the State of Illinois. Venue for any action will be the Circuit Court of Cook County, Illinois.

**F.** **Headings.** The headings, titles, and captions in this MOU have been inserted only for convenience and in no way define, limit, extend, or describe the scope or intent of this MOU.

**G.** **Interpretation.** This MOU will be construed without regard to the identity of the Party who drafted the various provisions of this MOU. Moreover, each and every provision of this MOU will be construed as though all parties to this MOU participated equally in the drafting of this MOU. As a result of the foregoing, any rule or construction that a document is to be construed against the drafting party is not applicable to this MOU.

**H.** **Amendments and Modifications.** No amendment or modification to this MOU will be effective until it is reduced to writing and approved and executed by each of the Parties in accordance with all applicable statutory procedures.

**I.** **Rules of Construction.**

1. Grammatical Usage and Construction. In construing this MOU, feminine or neuter pronouns are to be substituted for those masculine in form and vice versa, and plural terms are to be substituted for singular and singular for plural, in any place in which the context so requires.

2. Headings. The headings, titles, and captions in this MOU have been inserted only for convenience and in no way define, limit, extend, or describe the scope or intent of this MOU.

3. Calendar Days. Unless otherwise provided in this MOU, any reference in this MOU to “day” or “days” means calendar days and not business days. If the date for giving of any notice required to be given, or the performance of any obligation, under this MOU falls on a Saturday, Sunday, or federal holiday, then the notice or obligation may be given or performed on the next business day after that Saturday, Sunday, or federal holiday.

**J.** **No Third-Party Beneficiaries.** No claim as a third-party beneficiary under this MOU by any person, firm, or corporation may be made, or be valid, against any of the Parties.

**K.** **Counterparts.** This MOU may be executed in counterparts, each of which will constitute an original document and together will constitute the same instrument.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the parties have caused this MOU to be executed by their duly authorized representatives as of the date first above written.

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| ATTEST: | **VILLAGE OF ARLINGTON HEIGHTS** |
| By:______________________________ | By:______________________________ |
| Village Clerk | Village President |
| ATTEST: | **COMMUNITY CONSOLIDATED SCHOOL DISTRICT 15** |
| By:______________________________ | By:______________________________ |
| Its: ______________________________ | Its:______________________________ |
| ATTEST: | **TOWNSHIP HIGH SCHOOL DISTRICT 211** |
| By:______________________________ | By:______________________________ |
| Its: ______________________________ | Its:______________________________ |
| ATTEST: | **TOWNSHIP HIGH SCHOOL DISTRICT 214** |
| By:______________________________ | By:______________________________ |
| Its: ______________________________ | Its:____________________________ |
| ATTEST: | **CBFC DEVELOPMENT, LLC** |
| By:______________________________ | By:____________________________ |
| Its: ______________________________ | Its:____________________________ |

## EXHIBIT A

## LEGAL DESCRIPTION

**Parcel 1: (Permanent Index Number: 02-23-403-003)**

That part of the East 1/2 of the South East 1/4 of Section 23, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Beginning at the South East corner of the East 1/2 of the South East 1/4 of said Section 23; thence West along the South line of said Section 23, 577.73 feet to the Southeasterly line of Illinois Route Number 53; thence Northeasterly along a curve to the right having a radius of 5862.50 feet, said curve being the Southeasterly line of Illinois Route No. 53, for a distance of 25.00 feet; thence Northeasterly to a point in the East line of the South East 1/4 of said Section 23, said point being 61.41 feet North of the South East corner of said Section 23; thence South along said East line 61.41 feet to the point of beginning, all in Cook County, Illinois.

**Parcel 2: (Permanent Index Number: 02-25-100-005 and part of 02-26-201-010)**

That part of the East 1/4 of the North East 1/4 of Section 26 and that part of the West 1/2 of the North West 1/4 of Section 25 (except the North 560 feet thereof) in Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois, lying North of a line described as follows:

Beginning at a point in the West line of the East 1/4 of the North East 1/4 of Section 26 aforesaid 1644.24 feet North of the South West corner of said East 1/4; thence South 88 degrees 49 minutes 06 seconds East, a distance of 463.44 feet; thence South 89 degrees 52 minutes 43 seconds East to the point of intersection with the East line of the West 1/2 of the North West 1/4 of Section 25 aforesaid; excepting therefrom that part thereof falling within the following described tract of land:

Beginning at a point in the North line of Section 26, Township 42 North, Range 10, East of the Third Principal Meridian, that is 577.73 feet West of the North East corner of said Section for a point of beginning; thence Southwesterly along a curve to the left having a radius of 5862.50 feet for a distance of 146.83 feet to a point in the West line of the East 1/4 of the East 1/2 of said Section that is 119.19 feet South of the North line of said Section (as measured along said West line); thence North along said West line of the East 1/4 of the East 1/2 of said Section for a distance of 119.19 feet to a point in the North line of said Section; thence East along the North line of said Section for a distance of 86.81 feet to the point of beginning, and further excepting therefrom the West 50 feet, all in Cook County, Illinois.

**Parcel 3: (Permanent Index Number: Part of 02-24-303-007)**

That part of the West 1/2 of the South West 1/4 of Section 24, Township 42 North, Range 10, East of the Third Principal Meridian, lying Southeasterly of the Southeasterly line of S. B. I. Route 53, lying Southwesterly of the Southwesterly right of way of the Chicago and Northwestern Railway excepting therefrom the following described tract of land:

That part of the West 1/2 of the South West 1/4 of Section 24, Township 42 North Range 10, East of the Third Principal Meridian, bounded and described as follows:

Commencing at the South West corner of said Section 24; thence North along the West line of said Section 24 for a distance of 666.41 feet to a point on a curved line concave to the South East and having a radius of 5862.50 feet; thence Northeasterly along a straight line making an angle to the right of 47 degrees 17 minutes 54 seconds with a prolongation of the last described course for a distance of 396.93 feet to a point on the last mentioned curve line distant 291.63 feet East of, measured at right angles to, the West line of said Section 24, said point being the point of beginning of the land herein to be excepted; thence Northeasterly along the last mentioned curved line for a distance of 1090.10 feet to a point in the Southerly right of way line of the Chicago and Northwestern Railway that is 1367.95 feet East from the West line of said Section 24 (as measured along said Southerly right of way line); thence Southeasterly along said Southerly right of way line of the Chicago and Northwestern Railway for a distance of 145.00 feet to a point; thence Southwesterly along a straight line making an angle to the right of 123 degrees 05 minutes 46 seconds with a prolongation of the last described course for a distance of 286.08 feet to a point of curvature; thence Southwesterly along a curved line concave to the South East and tangent to the last described course, having a radius of 7593.78 feet for a distance of 869.96 feet to the point of beginning; and further excepting therefrom that part thereof falling with the tract of land conveyed to the Village of Arlington Heights by deed recorded as Document No. 22467787, all in Cook County, Illinois.

**Parcel 4: (Permanent Index Number: Part of 02-24-303-007)**

That part of the East 1/2 of the South West 1/4 of Section 24, Township 42 North, Range 10, East of the Third Principal Meridian, lying Southwesterly of the Southwesterly right of way line of the Chicago and Northwestern Railway (excepting therefrom a 60 foot strip of land lying Southwesterly of and adjoining the said Southwesterly right of way line of the Chicago and Northwestern Railway) all in Cook County, Illinois.

**Parcel 5: (Permanent Index Number: Part of 02-24-303-007)**

That part of the West 1/2 of the South East 1/4 of Section 24, Township 42 North, Range 10, East of the Third Principal Meridian, lying Southwesterly of the Southwesterly right of way line of the Chicago and Northwestern Railway, excepting therefrom that part thereof falling within the tract of land conveyed to the Village of Arlington Heights by Deed recorded as document no.

22467787, and also except that part thereof dedicated by Plat of Dedication recorded September 17, 2013 as document no. 1326029002, described as follows:

That part of the Southwest Quarter of the Southeast Quarter of Section 24, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Commencing at the Southwest corner of said Southwest Quarter of the Southeast Quarter of Section 24; thence North along the West line of said Southwest Quarter of the Southeast Quarter, having an Illinois East Zone Grid bearing of North 00 degrees 10 minutes 10 seconds East, 614.07 feet to the Southwesterly right-of-way line of the Union Pacific Railroad Company, said line also being the Northeasterly right-of-way line of the land conveyed to the Village of Arlington Heights March 2, 1978 as document no. 24348059, for the point of beginning; thence continuing North 00 degrees 10 minutes 10 seconds East, 58.02 feet along said West line and Southwesterly right-of-way line; thence South 59 degrees 20 minutes 40 seconds East, 267.27 feet along said Southwesterly right-of-way line to the North corner of the permanent easement conveyed to the Village of Arlington Heights April 20, 1972 as document no. 21957767; thence South 30 degrees 39 minutes 20 seconds West, 20.00 feet along the Westerly line of said document no. 21957767 to the East corner of the aforesaid document no. 24348059; thence North 59 degrees 20 minutes 40 seconds West, 40.66 feet along the aforesaid Northeasterly right-of-way line of document no. 24348059; thence North 67 degrees 59 minutes 43 seconds West, 199.45 feet along said Northeasterly right-of-way line to the point of beginning,

all in Cook County, Illinois.

**Parcel 6A: (Permanent Index Number: Part of 02-25-202-008)**

The West 1/2 of the North East 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, (excepting therefrom that part thereof lying Northeasterly of the Southwesterly right of way line of the Chicago and Northwestern Railway and further excepting therefrom that part thereof taken or used for Euclid Avenue), in Cook County, Illinois.

**Parcel 6B: (Permanent Index Number: Part of 02-25-202-008)**

That part of the East 1/2 of the North East 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, lying Southwesterly of the Southwesterly right of way line of the Chicago and Northwestern Railway, excepting therefrom the following described tract of land:

That part of the North East 1/4 of the North East 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, bounded and described as follows:

Commencing at the intersection of the East line of said Section 25 and the center line of Chicago and Northwestern Railway Company Number 2 Main Track, as said main track is now located;

thence North 59 degrees 17 minutes 20 seconds West along said main tract center line a distance of 1308.00 feet; thence South 30 degrees 42 minutes 40 seconds West, a distance of 42.65 feet to a point on the Southwesterly right of way line of the Chicago and Northwestern Railway Company for the point of beginning of the parcel of land herein described; thence North 59 degrees 17 minutes 20 seconds West along said Southwesterly right of way line, a distance of 150.00 feet; thence South 30 degrees 42 minutes 40 seconds West, a distance of 50.00 feet; thence South 59 degrees 17 minutes 20 seconds East parallel with said Southwesterly right of way line, a distance of 150.00 feet; thence North 30 degrees 42 minutes 40 seconds East, a distance of 50.00 feet to the point of beginning, and excepting therefrom the following described tract of land:

That part of the North East 1/4 of the North East 1/4 of Section 25, Township 42 North, Range 10, East Third Principal Meridian, bounded and described as follows:

Beginning at a point on the West line of Wilke Road, distant 135 feet Southwesterly, measured at right angles from the center line of the most Northeasterly or East bound main track of the Chicago and Northwestern Railway Company, also known as No. 3 Main Track, as said main track is now located; thence Westerly at right angles to said West line of Wilke Road, a distance of 30 feet; thence Northwesterly along a straight line to a point distant 100 feet Westerly, measured at right angles, from said West line of Wilke Road, and distant 76 feet Southwesterly, measured at right angles, from said main track center line; thence Southwesterly along a straight line to a point distant 135 feet Westerly. measured at right angles, from said West line of Wilke Road, and distant 196 feet Southwesterly, measured at right angles, from said main track center line; thence Southeasterly parallel with said main track center line to a point on the West line of said Wilke Road; thence Northerly along said West line of Wilke Road to the point of beginning and excepting the East 50 feet thereof, and excepting that part taken or used for Euclid Avenue, all in Cook County, Illinois.

**Parcel 6C: (Permanent Index Number: Part of 02-25-202-008)**

That part of the East 1/2 of the North West 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois, lying North and East of the following described line:

Beginning at a point in the South line of said North West 1/4 2251.05 feet East of the South West corner of the East 1/4 of the North East 1/4 of Section 26, Township 42 North, Range 10, East of the Third Principal Meridian; thence North 7 degrees 39 minutes 47 seconds East, a distance of 227.35 feet; thence North 18 degrees 59 minutes 37 seconds East, a distance of 164.48 feet; thence North 29 degrees 22 minutes 04 seconds East, a distance of 129.06 feet; thence North 15 degrees 43 minutes 19 seconds East, a distance of 127.85 feet; thence North 5 degrees 48 minutes 10 seconds East, a distance of 129.09 feet; thence North 1 degree 24 minutes 57 seconds East, a distance of 199.59 feet; thence North 2 degrees 35 minutes 45 seconds East, a distance of 216.71 feet, thence North 12 degrees 33 minutes 00 seconds East, a distance of 149.50 feet; thence North 24 degrees 48 minutes 46 seconds East, a distance of 89.54 feet; thence North 34 degrees 17 minutes 37 seconds East, a distance of 225.19 feet; thence North 36 Degrees 40 minutes 47 seconds West, a distance of 67.69 feet; thence North 83 degrees 39 minutes 05 seconds West, a distance of 48.88 feet; thence North 89 degrees 52 minutes 43 seconds West, to the point of intersection with the West line of the East 1/2 of the North West 1/4 of Section 25 aforesaid, excepting therefrom that part taken or used for Euclid Avenue, all in Cook County, Illinois.

Excepting from Parcels 6A, 6B and 6C that part described as follows:

That part of the Northeast 1/4 and the Northwest 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Commencing at the Southeast corner of the Northeast 1/4 of said Section 25; thence Northerly along the East line of said Northeast 1/4, also being the centerline of Wilke Road, North 00 degrees, 18 minutes, 24 seconds East, a distance of 1355.85 feet; thence North 90 degrees, 00 minutes, 00 seconds West, a distance of 149.37 feet to a point on a nontangent curve, also being the point of beginning; thence South 60 degrees, 28 minutes, 36 seconds West on a radial line to the above mentioned curve, 85.00 feet to the point of intersection with a curved line; thence Southwesterly along said curved line convexed to the Southeast of 625.00 feet in radius, having a chord length of 1056.04 feet on a chord bearing of South 28 degrees, 07 minutes, 51 seconds West, for an arc length of 1257.82 feet to a point of tangency; thence South 85 degrees, 44 minutes, 29 seconds West, a distance of 2760.17 feet; thence North 04 degrees, 12 minutes, 53 seconds West, distance of 130.00 feet; thence at right angles to the last described line North 85 degrees, 47 minutes, 07 seconds East, a distance of 1033.84 feet to a point on a nontangent curve; thence Northeasterly along said curve convexed to the Northwest of 630.00 feet in radius, having a chord length of 1075.56 feet on a chord bearing of North 01 degrees, 51 minutes, 44 seconds East for an arc length of 1288.85 feet to a point of intersection with a straight line; thence along said line North 00 degrees, 00 minutes, 00 seconds East, a distance of 819.53 feet; thence at right angles to the last described line South 90 degrees, 00 minutes, 00 seconds East, a distance of 1388.00; thence at right angles to the last described line South 00 degrees, 00 minutes, 00 seconds West, a distance of 579.27 feet; thence North 85 degrees, 47 minutes, 07 seconds East, a distance of 210.56 feet to a point of curvature; thence Southeasterly along a curved line convexed to the Northeast of 710.00 feet in radius, having a chord length of 759.74 feet on a chord bearing of South 61 degrees, 52 minutes, 09 seconds East, for an arc length of 801.65 feet to the point of intersection with a straight line, also being the point of beginning, all in Cook County, Illinois.

**Parcel 7: (Permanent Index Number: Part of 02-25-202-008)**

The North 560 feet of the West 1/2 of the Northwest 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, in Cook County, Illinois.

Excepting from above said Parcels, the following 2 tracts of land described as follows:

Tract A:

That part of the Southeast 1/4 of Section 23 and part of the Southeast 1/4 of Section 24 and part of the Northwest 1/4 of Section 25 and part of the East 1/4 of the Northeast 1/4 of Section 26, all in Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Commencing at the Southwest corner of said East 1/4 of the Northeast 1/4 of Section 26; thence North 00 degrees 01 minutes 14 seconds, West along the West line thereof 1644.24 feet; thence South 88 degrees 49 minutes 06 seconds East 50.01 feet to the point of beginning; thence continue South 88 degrees 49 minutes 06 seconds East 413.43 feet; thence South 89 degrees 52 minutes 03 seconds East 593.91 feet; thence North 00 degrees 01 minutes 14 seconds West 944.59 feet; thence South 89 degrees 07 minutes 08 seconds East 271.81 feet; thence North 00 degrees 52 minutes 52 seconds East 1227.35 feet; thence Southwesterly along an arc of a circle convex Northwesterly and having a radius of 7593.78 feet for a distance of 453.85 feet to the Southeasterly line of SBI Route 53 (the chord of said arc having a bearing of South 58 degrees 52 minutes 53 seconds West and a distance of 453.78 feet); thence Southwesterly along said Southeasterly line of SBI Route 53 being an arc of a circle convex Northwesterly and having a radius of 5862.50 feet for a distance of 396.91 feet to the East line of the Southeast 1/4 of Section 23 aforesaid (the chord of said arc having a bearing of South 47 degrees 31 minutes 05 seconds West and a distance of 396.84 feet); thence South 00 degrees 13 minutes 07 seconds West along said East line 605.02 feet to a point 61.41 feet North of the Southeast corner of Section 23; thence South 86 degrees 20 minutes 23 seconds West 563.71 feet to the Southeasterly line of SBI Route 53 aforesaid; thence Southwesterly along said Southeasterly line being an arc of a circle convex Northwesterly and having a radius of 5862.50 feet for a distance of 86.64 feet to the East line of the West 50.0 feet of the East 1/4 of the Northeast 1/4 of Section 26 aforesaid (the chord of said arc having a bearing of South 36 degrees 47 minutes 07 seconds West and a distance of 86.64 feet); thence South 00 degrees 01 minutes 14 seconds East along said East line of the West 50.0 feet for a distance of 944.79 feet to the point of beginning, in Cook County, Illinois.

Tract B:

That part of the Southeast 1/4 of Section 23 and part of the Southwest 1/4 of Section 24 and part of the Northwest 1/4 of Section 25 and part of the East 1/4 of the Northeast 1/4 of Section 26, all in Township 42 North, Range 10, East of the Third Principal Meridian described as follows:

Commencing at the Southwest corner of said East 1/4 of the Northeast 1/4 of Section 26; thence North 00 degrees 01 minutes 14 seconds West along the West line thereof 1644.24 feet; thence South 88 degrees 49 minutes 06 seconds East 50.01 feet; thence continue South 88 degrees 49 minutes 06 seconds East 413.43 feet; thence South 89 degrees 52 minutes 03 seconds East 593.91 feet; thence North 00 degrees 01 minutes 14 seconds West 944.59 feet; thence South 89 degrees 07 minutes 08 seconds East 271.81 feet to the point of beginning; thence continue South 89 degrees 07 minutes 08 seconds East 385.67 feet; thence North 00 degrees 07 minutes 46 seconds West 614.26 feet; thence North 89 degrees 57 minutes 59 seconds East 1155.59 feet; thence North 28 degrees 18 minutes 56 seconds West 285.71 feet to a point of curve; thence

Northwesterly along an arc of a circle convex Westerly and having a radius of 324.19 feet for a distance of 192.43 feet to the South line of property conveyed to Village of Arlington Heights by Deed recorded as document no. 22467787 (the chord of said having a bearing of North 10 degrees 29 minutes 32 seconds West and a distance of 189.62 feet); thence North 59 degrees 16 minutes 10 seconds West along said line 918.76 feet; thence South 63 degrees 49 minutes 36 seconds West 214.46 feet to a point of curve, thence Southwesterly along an arc of a circle convex Northwesterly and having a radius of 7593.78 feet for a distance of 416.99 feet (the chord of said arc having a bearing of South 62 degrees 10 minutes 10 seconds West and a distance of 416.93 feet); thence South 00 degrees 52 minutes 52 seconds West 1227.35 feet to the point of beginning, in Cook County, Illinois.

**Parcel 8: (Permanent Index Numbers: Parts of 02-23-403-003, 02-24-303-007, 02-25-202-008 and 02-26-201-010)**

That part of the Southeast 1/4 of Section 23 and part of the Southwest 1/4 of Section 24 and part of the Northwest 1/4 of Section 25 and part of the East 1/4 of the Northeast 1/4 of Section 26, all in Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Commencing at the Southwest corner of said East 1/4 of the Northeast 1/4 of Section 26; thence North 00 degrees 01 minutes 14 seconds, West along the West line thereof 1644.24 feet; thence South 88 degrees 49 minutes 06 seconds East 50.01 feet to the point of beginning; thence continue South 88 degrees 49 minutes 06 seconds East 413.43 feet; thence South 89 degrees 52 minutes 03 seconds East 593.91 feet; thence North 00 degrees 01 minutes 14 seconds West 944.59 feet; thence South 89 degrees 07 minutes 08 seconds East 271.81 feet; thence North 00 degrees 52 minutes 52 seconds East 1227.35 feet; thence Southwesterly along an arc of a circle convex Northwesterly and having a radius of 7593.78 feet for a distance of 453.85 feet to the Southeasterly line of SBI Route 53 (the chord of said arc having a bearing of South 58 degrees 52 minutes 53 seconds West and a distance of 453.78 feet); thence Southwesterly along said Southeasterly line of SBI Route 53 being an arc of a circle convex Northwesterly and having a radius of 5862.50 feet for a distance of 396.91 feet to the East line of the Southeast 1/4 of Section 23 aforesaid (the chord of said arc having a bearing of South 47 degrees 31 minutes 05 seconds West and a distance of 396.84 feet); thence South 00 degrees 13 minutes 07 seconds West along said East line 605.02 feet to a point 61.41 feet North of the Southeast corner of Section 23; thence South 86 degrees 20 minutes 23 seconds West 563.71 feet to the Southeasterly line of SBI Route 53 aforesaid; thence Southwesterly along said Southeasterly line being an arc of a circle convex Northwesterly and having a radius of 5862.50 feet for a distance of 86.64 feet to the East line of the West 50.0 feet of the East 1/4 of the Northeast 1/4 of Section 26 aforesaid (the chord of said arc having a bearing of South 36 degrees 47 minutes 07 seconds West and a distance of 86.64 feet); thence South 00 degrees 01 minutes 14 seconds East along said East line of the West 50.0 feet for a distance of 944.79 feet to the point of beginning, in Cook County, Illinois.

**Parcel 9: (Parts of 02-24-303-007 and 02-25-202-008)**

That part of the Southwest 1/4 of Section 24 and part of the Northwest 1/4 of Section 25 all in Township 42 North, Range 10, East of the Third Principal Meridian described as follows:

Commencing at the Southwest corner of said East 1/4 of the Northeast 1/4 of Section 26; thence North 00 degrees 01 minutes 14 seconds West along the West Line thereof 1644.24 feet; thence South 88 degrees 49 minutes 06 seconds East 50.01 feet; thence continue South 88 degrees 49 minutes 06 seconds East 413.43 feet; thence South 89 degrees 52 minutes 03 seconds East 593.91 feet; thence North 00 degrees 01 minutes 14 seconds West 944.59 feet; thence South 89 degrees 07 minutes 08 seconds East 271.81 feet to the point of beginning; thence continue South 89 degrees 07 minutes 08 seconds East 385.67 feet; thence North 00 degrees 07 minutes 46 seconds West 614.26 feet; thence North 89 degrees 57 minutes 59 seconds East 1155.59 feet; thence North 28 degrees 18 minutes 56 seconds West 285.71 feet to a point of curve; thence Northwesterly along an arc of a circle convex Westerly and having a radius of 324.19 feet for a distance of 192.43 feet to the South line of property conveyed to Village of Arlington Heights by Deed recorded as document no. 22467787 (the chord of said arc having a bearing of North 10 degrees 29 minutes 32 seconds West and a distance of 189.62 feet); thence North 59 degrees 16 minutes 10 seconds West along said line 918.76 feet; thence South 63 degrees 49 minutes 36 seconds West 214.46 feet to a point of curve; thence Southwesterly along an arc of a circle convex Northwesterly and having a radius of 7593.78 feet for a distance of 416.99 feet (the chord of said arc having a bearing of South 62 degrees 10 minutes 10 seconds West and a distance of 416.93 feet); thence South 00 degrees 52 minutes 52 seconds West 1227.35 feet to the point of beginning, in Cook County, Illinois.

**Parcel 10: (Permanent Index Number: Part of 02-25-202-008)**

That part of the Northeast 1/4 of the Northwest 1/4 of Section 25, Township 42 North, Range 10, East of the Third Principal Meridian, described as follows:

Commencing at the Southeast corner of the Northeast 1/4 of said Section 25; thence Northerly along the East line of said Northeast 1/4, also being the centerline of Wilke Road, North 00 degrees 18 minutes 24 seconds East, a distance of 1355.85 feet; thence North 90 degrees, 00 minutes, 00 seconds West, a distance of 149.37 feet to a point on a nontangent curve, also being the point of beginning; thence South 60 degrees, 28 minutes, 36 seconds West on a radial line to the above mentioned curve, 85.00 feet to the point of intersection with a curved line, thence Southwesterly along said curved line convexed to the Southeast 625.00 feet in radius, having a chord length of 1056.04 feet on a chord bearing of South 28 degrees, 07 minutes, 51 seconds West, for an arc length of 1257.82 feet to a point of tangency; thence South 85 degrees, 44 minutes 29 seconds West, a distance of 2760.17 feet; thence North 04 degrees, 12 minutes, 53 seconds West, a distance of 130.00 feet; thence at right angles to the last described line North 85 degrees, 47 minutes, 07 seconds East, a distance of 1033.84 feet to a point on a nontangent curve; thence Northeasterly along said curve convexed to the Northwest of 630.00 feet in radius, having a chord length of 1075.56 feet on a chord bearing North 01 degrees, 51 minutes, 44 seconds East, for an arc length of 1288.85 feet to a point of intersection with a straight line; thence along said line North 00 degrees, 00 minutes, 00 seconds East, a distance of 819.53 feet; thence at right angles to the last described line South 90 degrees, 00 minutes, 00 seconds East, a distance of 1388.00 feet; thence at right angles to the last described line South 00 degrees, 00 minutes, 00 seconds West, a distance of 579.27 feet; thence North 85 degrees, 47 minutes, 07 seconds East, a distance of 210.56 feet to a point of curvature; thence Southeasterly along a curved line convexed to the Northeast of 710.00 feet in radius, having a chord length of 759.74 feet on a bearing of South 61 degrees, 52 minutes, 09 seconds East, for an arc length of 801.65 feet to the point of intersection with a straight line, also being the point of beginning, all in Cook County, Illinois.

**Parcel 11: (Permanent Index Number: Part of 02-24-303-007)**

That part of the Southwest 1/4 and the Southwest 1/4 of the Southeast 1/4 of Section 24, Township 42 North, Range 10 East of the Third Principal Meridian, in the Village of Arlington Heights, described as follows: commencing at the Southeast corner of said Southwest 1/4 of Section 24; thence North along the East line of said Southwest 1/4, having an Illinois East Zone grid bearing of North 00 degrees, 10 minutes 10 seconds East, 614.07 feet to the Southwesterly right-of-way line of the land conveyed to the Village of Arlington Heights March 2, 1978, by Document No. 24348059, for the point of beginning; thence North 59 degrees 20 minutes 40 seconds West, 1,650.56 feet along said Southwesterly right-of-way line to the Southeasterly right-of-way line of S.B.I. Route 53; thence North 63 degrees 43 minutes 22 seconds East, 29.83 feet along said Southeasterly right-of-way line; thence South 59 degrees 20 minutes 40 seconds East, 1776.79 feet; thence South 30 degrees 39 minutes 20 seconds West, 15.00 feet; thence South 59 degrees 20 minutes 40 seconds East, 60.00 feet to the Easterly right-of-way line of aforesaid Document No. 24348059; thence South 30 degrees 39 minutes 20 seconds West, 20.00 feet along said Easterly right-of-way line to the South corner thereof; thence North 59 degrees 39 minutes 20 seconds West, 80.00 feet along aforesaid Southwesterly right-of-way line of Document No. 24348059; thence North 54 degrees 40 minutes 41 seconds West, 122.92 feet along Southwesterly right-of-way line to the point of beginning.

## EXHIBIT B

## SCHOOL DISTRICT OPERATING COSTS FORMULA

The School District Operating Costs will be calculated according to the following formula, with capitalized terms in this **Exhibit B** being those in the MOU:

**A – B = C**

1. Where A is each School District's local portion of the per pupil operating expenses as reported annually as the "Operating Expense Per Pupil" by the Illinois State Board of Education (***"Annual Pupil Operating Expenses"***), multiplied by the number of **New Students** attending that School District's schools. The Annual Pupil Operating Expense is currently available at https://www.illinoisreportcard.com/ and a copy of the relevant portion of the FY2022 report card for District 214 is attached as **Exhibit C** to the MOU for illustrative purposes. If the Illinois State Board of Education report of Annual Pupil Operating Expenses is inaccurate, substantively modified, or discontinued, the Village and the School Districts will collaborate in good faith to identify an alternative means to determine the Annual Pupil Operating Expense.

2. Where B is all Project-related revenues received by each of the School Districts for School District Operating Costs, including, without limitation, from real estate taxes paid on Property received by each of the School Districts and from those funding sources listed in Section 5.C of the MOU.

3. Where C is the amount of the School District Operating Costs. Payment of School District Operating Costs will be made to each of the School Districts in a manner agreed upon by the Village, CBFC and/or the developers and/or owners of residential developments built as part of the Project, with the Village's obligation being limited to availability of designated Project-related revenues. 100% of the annual School District Operating Costs will be paid in full each year no later than December 15th or within 60 days of the Village's receipt of the 2nd installment of property taxes for the Property, whichever is later.

For example, if District 214 has an Annual Pupil Operating Expense of $21,000 in a given calendar year, and if there were 10 New Students who reside within the property in a District 214 school that year, and if District 214 received $150,000 in Project-related revenues in that year, then District 214 would be entitled to receive $60,000 of School District Operating Costs, which would be calculated as follows:

| **A** | **-** | **B** | **=** | **C** |
|---|---|---|---|---|
| $210,000<br>($21,000 * 10 New Students) | | $150,000 | | $60,000 |

**Village Board of Trustees**
**12/9/2024**

**Item:** An Ordinance Providing for the Levy, Assessment and Collection of Taxes for the Year Beginning January 1, 2025, and Ending December 31, 2025, for the Village of Arlington Heights.

**Department:** Finance

**Item Description:**

Attached is the 2024 Tax Levy Ordinance which was discussed at the November 12, 2024 Committee-of-the-Whole meeting. The Village's total proposed tax levy, including the Library and Debt Service levies, reflects a 2.33% increase over the prior year's levy. Attached is a schedule comparing the 2023 tax levy to the proposed 2024 tax levy. The Village comprises only about 11% of a homeowner's total tax bill.

A summary of the levy request starts on Page 3. The Village is levying for Police and Fire protection, IMRF, FICA, and Police and Fire pensions. These levies are identified as special purpose levies and deposited in the General Fund. They are directly related to personnel costs and are calculated as a percentage of eligible employees' salaries or based on actuarial studies. Other special purpose levies are for the Library and for Capital Improvements. Total corporate and special purpose levies amount to $47,604,500. The Debt Service levies add another $6,497,000 bringing the total proposed tax levy to $54,101,500.

**RECCOMENDATION**

It is recommended that the Village Board approve the Ordinance Providing for the Levy, Assessment and Collection of Taxes for the Year Beginning January 1, 2025 and Ending December 31, 2025, for the Village of Arlington Heights.

**ATTACHMENTS:**

1. 2024 Tax Levy Ordinance
2. Proposed Village and Library Calculations

*　*　*

# VILLAGE OF ARLINGTON HEIGHTS

# 2024 TAX LEVY

## AND

## ASSOCIATED FILING DOCUMENTS

*　*　*

This is to certify that I, Rebecca Hume, am the Village Clerk of the Village of Arlington Heights, in the County of Cook, State of Illinois, and as such am the custodian of the official records and seal of said Village of Arlington Heights; and that the attached is a true and correct copy of:

1. 2024 TAX LEVY ORDINANCE.
2. CERTIFICATION BY THE VILLAGE PRESIDENT THAT THE 2024 TAX LEVY ORDINANCE IS ADOPTED PURSUANT TO THE PROVISIONS OF THE "TRUTH IN TAXATION ACT."

THE ORDINANCES REFERRED TO ABOVE WERE PASSED AND APPROVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF SAID VILLAGE OF ARLINGTON HEIGHTS AT A MEETING DULY HELD ON THE 2nd DAY OF DECEMBER, 2024, ALL AS APPEARS FROM THE OFFICIAL RECORDS OF THE VILLAGE OF ARLINGTON HEIGHTS WHICH ARE IN MY CUSTODY.

WITNESS my hand and the official seal of said Village of Arlington Heights this 2nd day of DECEMBER, 2024.

______________________________
Rebecca Hume, Village Clerk

TAX LEVY ORDINANCE

AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT AND COLLECTION OF TAXES FOR THE YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, FOR THE VILLAGE OF ARLINGTON HEIGHTS.

Be it ordained by the President and Board of Trustees of the Village of Arlington Heights that:

SECTION ONE: The sum of $54,101,500 being the aggregate of appropriations (including debt service) for the year beginning January 1, 2025 and ending December 31, 2025 as appropriated for said calendar year by the Annual Budget and Appropriation Ordinance of the Village of Arlington Heights, duly passed by the President and Board of Trustees of the Village of Arlington Heights, and approved on the 2nd day of December, 2024, for such purposes as: Police and Fire Protection, Illinois Municipal Retirement Fund (IMRF), Federal Insurance Contributions Act (FICA), Police Pension Fund, Firefighters Pension Fund, Capital Improvement, Memorial Library Fund, and General Debt Service Fund, less the estimated revenue from sources other than general taxation, be, and the same is hereby levied on all property within the corporate limits of the Village of Arlington Heights, subject to taxation for the current fiscal year. The said appropriations, estimates of revenue from sources other than general taxation, and amounts to be raised by general taxation are as follows:

# SUMMARY OF 2024 TAX LEVY

| Corporate and Special Purpose Levies | | | Total Raised by Tax Levy |
|---|---|---|---|
| **Special Purpose (Excluding Debt Service)** | | | |
| Police Protection | | $ 6,061,400 | |
| Fire Protection | | 6,061,400 | |
| IMRF | | 1,357,500 | |
| FICA | | 1,747,200 | |
| Police Pension | | 4,747,000 | |
| Fire Pension | | 6,706,000 | |
| Capital Improvement | | 5,800,000 | |
| Memorial Library | | | |
| Library | $ 13,766,000 | | |
| IMRF | 675,000 | | |
| FICA | 683,000 | 15,124,000 | |
| **TOTAL LEVY - EXCLUDING DEBT SERVICE** | | | **$ 47,604,500** |
| **Debt Service** | | | |
| Debt Service, Police Station 2016 | | 2,378,500 | |
| Debt Service, Refunding 2019 | | 1,795,000 | |
| Debt Service, Water Mains, Streets & Parking 2020 | | 996,200 | |
| Debt Service, Lead Service & Capital 2024 | | 1,327,300 | |
| Total Debt Service | | | $ 6,497,000 |
| **TOTAL LEVY - INCLUDING DEBT SERVICE** | | | **$ 54,101,500** |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|
| 1. BOARD OF TRUSTEES( 0101) | | |
| 510020 Elected Officials | 30,900 | |
| 519010 Workers Compensation | 100 | |
| 519100 IMRF | 600 | 600 |
| 519110 Social Security | 1,900 | 1,900 |
| 519120 Medicare | 400 | 400 |
| 521650 Other Services | 81,300 | |
| 522020 Dues | 43,900 | |
| 522030 Training | 3,400 | |
| 522050 Postage | 200 | |
| 522250 IT/GIS Service Charge | 4,400 | |
| 530010 Publications Periodicals | 400 | |
| 530050 Office Supplies & Equip | 1,500 | |
| SUB-TOTAL | $169,000 | $2,900 |

| | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|
| 2. VILLAGE MANAGER'S OFFICE (0201) | | |
| 510010 Salaries | 905,100 | |
| 518010 Temporary Help | 1,500 | |
| 518050 Overtime Civilian | 6,800 | |
| 519010 Workers Compensation | 1,500 | |
| 519050 Medical Insurance | 157,200 | |
| 519100 IMRF | 76,400 | 76,400 |
| 519110 Social Security | 49,100 | 49,100 |
| 519120 Medicare | 13,900 | 13,900 |
| 519230 Automobile Allowance | 7,200 | |
| 520050 Professional Services | 33,000 | |
| 520100 Village Attorney Services | 550,000 | |
| 520400 General Insurance | 4,800 | |
| 521020 Equipment Maintenance | 800 | |
| 521650 Other Services | 5,300 | |
| 521655 Software Licenses | 8,300 | |
| 522020 Dues | 8,500 | |
| 522030 Training | 9,500 | |
| 522050 Postage | 300 | |
| 522100 Printing | 3,900 | |
| 522150 Photocopying | 800 | |
| 522250 IT/GIS Service Charge | 48,500 | |
| 522700 Phone & Data | 2,900 | |
| 530010 Publications Periodicals | 1,200 | |
| 530050 Office Supplies & Equip | 6,800 | |
| 530350 Clothing | 1,400 | |
| SUB-TOTAL | $1,904,700 | $139,400 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

3. HUMAN RESOURCES (0301)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 510010 | Salaries | 309,400 | |
| 518050 | Overtime Civilian | 700 | |
| 519010 | Workers Compensation | 600 | |
| 519050 | Medical Insurance | 99,200 | |
| 519100 | IMRF | 24,800 | 24,800 |
| 519110 | Social Security | 19,200 | 19,200 |
| 519120 | Medicare | 4,500 | 4,500 |
| 520050 | Professional Services | 3,600 | |
| 520200 | Legal Services | 100,000 | |
| 520400 | General Insurance | 3,900 | |
| 520750 | Examinations | 8,000 | |
| 522010 | Advertising | 5,900 | |
| 522020 | Dues | 1,500 | |
| 522030 | Training | 3,100 | |
| 522050 | Postage | 300 | |
| 522100 | Printing | 200 | |
| 522150 | Photocopying | 1,800 | |
| 522250 | IT/GIS Service Charge | 35,300 | |
| 522700 | Phone & Data | 1,500 | |
| 530010 | Publications Periodicals | 500 | |
| 530050 | Office Supplies & Equip | 2,300 | |
| 530350 | Clothing | 500 | |
| 540700 | Employee Recognition Prog | 23,400 | |
| | SUB-TOTAL | $650,200 | $48,500 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| **4.** | **FINANCE (0501)** | | |
| 510010 | Salaries | 1,083,900 | |
| 518010 | Temporary Help | 1,500 | |
| 518050 | Overtime Civilian | 30,900 | |
| 519010 | Workers Compensation | 4,200 | |
| 519050 | Medical Insurance | 288,400 | |
| 519100 | IMRF | 89,200 | 89,200 |
| 519110 | Social Security | 65,900 | 65,900 |
| 519120 | Medicare | 16,200 | 16,200 |
| 520050 | Professional Services | 62,500 | |
| 520230 | Bank Services | 31,000 | |
| 520231 | Bill Collection Services | 97,900 | |
| 520400 | General Insurance | 12,200 | |
| 521020 | Equipment Maintenance | 7,800 | |
| 521650 | Other Services | 1,800 | |
| 521655 | Software Licenses | 8,500 | |
| 522010 | Advertising | 4,900 | |
| 522020 | Dues | 3,900 | |
| 522030 | Training | 6,800 | |
| 522050 | Postage | 19,600 | |
| 522100 | Printing | 6,100 | |
| 522150 | Photocopying | 2,900 | |
| 522250 | IT/GIS Service Charge | 52,900 | |
| 522300 | Claims & Refunds | 100 | |
| 522700 | Phone & Data | 600 | |
| 530010 | Publications Periodicals | 2,000 | |
| 530050 | Office Supplies & Equip | 14,700 | |
| 530250 | Licensing Supplies | 2,000 | |
| 530350 | Clothing | 1,700 | |
| 533050 | Other Supplies | 500 | |
| | SUB-TOTAL | 1,920,600 | $171,300 |
| **5.** | **BOARDS & COMMISSIONS - ADMINISTRATION (1001)** | | |
| 520400 | General Insurance | 1,900 | |
| 522020 | Dues | 73,400 | |
| 540050 | Grants | 10,000 | |
| 540700 | Recognition Program | 10,400 | |
| | SUB-TOTAL | $95,700 | $0 |
| **6.** | **ZONING BOARD OF APPEALS (1003)** | | |
| 530050 | Office Supplies & Equip | 100 | |
| | SUB-TOTAL | $100 | $0 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| **7. BOARD OF FIRE & POLICE COMMISSIONERS (1008)** | | | |
| 520750 | Examinations | 41,100 | |
| 522010 | Advertising | 1,400 | |
| 522020 | Dues | 400 | |
| 522050 | Postage | 100 | |
| | SUB-TOTAL | $43,000 | $0 |
| **8. PLAN COMMISSION (1009)** | | | |
| 522020 | Dues | 200 | |
| 522030 | Training | 300 | |
| | SUB-TOTAL | $500 | $0 |
| **9. ENVIRONMENTAL COMMISSION (1010)** | | | |
| 522050 | Postage | 100 | |
| 522100 | Printing | 400 | |
| 522150 | Photocopying | 100 | |
| 530050 | Office Supplies & Equip | 100 | |
| | SUB-TOTAL | $700 | $0 |
| **10. HOUSING COMMISSION (1011)** | | | |
| 522050 | Postage | 100 | |
| 522150 | Photocopying | 100 | |
| 533050 | Other Supplies | 1,000 | |
| | SUB-TOTAL | 1,200 | $0 |
| **11. SENIOR CITIZEN COMMISSION (1013)** | | | |
| 522010 | Advertising | 500 | |
| 522030 | Training | 500 | |
| 522050 | Postage | 200 | |
| 522150 | Photocopying | 200 | |
| 530050 | Office Supplies & Equip | 200 | |
| 533050 | Other Supplies | 300 | |
| | SUB-TOTAL | $1,900 | $0 |
| **12. YOUTH COMMISSION (1014)** | | | |
| 533050 | Other Supplies | 400 | |
| | SUB-TOTAL | $400 | $0 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 13. DESIGN COMMISSION (1015) | | | |
| 522150 | Photocopying | 100 | |
| 530050 | Office Supplies and Equipment | 400 | |
| | SUB-TOTAL | 500 | $0 |
| 14. COMMISSION FOR CITIZENS WITH DISABILITIES (1017) | | | |
| 533050 | Other Supplies | 800 | |
| 540550 | Special Events | 2,500 | |
| 540580 | Disabled Citizen Donation | 1,000 | |
| | SUB-TOTAL | $4,300 | $0 |
| 15. SPECIAL EVENTS COMMISSION (1018) | | | |
| 521650 | Other Services | 1,000 | |
| 522050 | Postage | 200 | |
| 540550 | Special Events | 20,000 | |
| | SUB-TOTAL | $21,200 | $0 |
| 16. BICYCLE & PEDESTRIAN ADVISORY COMMISSION (1019) | | | |
| 522020 | Dues | 500 | |
| 522030 | Training | 400 | |
| 522100 | Printing | 700 | |
| 522150 | Photocopying | 100 | |
| 540550 | Special Events | 200 | |
| | SUB-TOTAL | $1,900 | $0 |
| 17. ARLINGTON ECONOMIC ALLIANCE (1021) | | | |
| 540400 | Promote Economic Bus Dev | 16,700 | |
| | SUB-TOTAL | $16,700 | $0 |
| 18. ARTS COMMISSION (1022) | | | |
| 522050 | Postage | 500 | |
| 522150 | Photocopying | 500 | |
| 533050 | Other Supplies | 1,000 | |
| | SUB-TOTAL | $2,000 | $0 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 19. POLICE (3001) | | | |
| 510010 | Salaries | 2,386,300 | |
| 511610 | Police Administration | 1,576,600 | |
| 511640 | Police Supervision | 2,409,600 | |
| 511700 | Police Officer | 10,369,400 | 6,061,400 |
| 518010 | Temporary Help | 3,700 | |
| 518030 | Seasonal Help | 194,800 | |
| 518050 | Overtime Civilian | 76,800 | |
| 518070 | Overtime Sworn | 746,800 | |
| 518080 | Overtime Sworn Court | 146,300 | |
| 518090 | Holiday Sworn | 161,100 | |
| 518800 | Special Detail | 279,400 | |
| 518810 | Special Detail - Grants | 105,300 | |
| 519010 | Workers Compensation | 812,500 | |
| 519050 | Medical Insurance | 4,148,500 | |
| 519090 | Public Safety Pension | 4,747,000 | 4,747,000 |
| 519100 | IMRF | 197,300 | 197,300 |
| 519110 | Social Security | 165,000 | 165,000 |
| 519120 | Medicare | 261,500 | 261,500 |
| 520150 | Village Prosecutor Services | 50,100 | |
| 520250 | Counseling Services | 22,500 | |
| 520370 | Central Dispatch | 588,400 | |
| 520400 | General Insurance | 167,600 | |
| 521020 | Equipment Maintenance | 17,600 | |
| 521650 | Other Services | 63,500 | |
| 521651 | Grants | 234,600 | |
| 521652 | Administrative Hearing Program | 75,600 | |
| 521655 | Software Licenses | 73,600 | |
| 522020 | Dues | 137,900 | |
| 522030 | Training | 140,200 | |
| 522050 | Postage | 13,600 | |
| 522100 | Printing | 11,700 | |
| 522150 | Photocopying | 12,400 | |
| 522250 | IT/GIS Service Charge | 722,700 | |
| 522370 | Vehicle/Equip Lease Charge | 819,500 | |
| 522700 | Phone & Data | 49,800 | |
| 530010 | Publications Periodicals | 3,300 | |
| 530050 | Office Supplies & Equip | 34,800 | |
| 530350 | Clothing | 213,000 | |
| 530500 | Petroleum Products | 175,700 | |
| 533050 | Other Supplies | 13,500 | |
| 533250 | Operational Supplies | 124,100 | |
| 533300 | Community Service Supply | 17,600 | |
| | SUB-TOTAL | $32,571,200 | $11,432,200 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 20. FIRE (3501) | | | |
| 510010 | Salaries | 210,200 | |
| 512010 | Fire Administration | 1,349,300 | |
| 512160 | Fire Supervision | 2,284,700 | |
| 512210 | Firefighter | 10,385,200 | 6,061,400 |
| 518050 | Overtime Civilian | 500 | |
| 518070 | Overtime Sworn | 878,900 | |
| 518090 | Holiday Sworn | 219,000 | |
| 518800 | Special Detail | 67,000 | |
| 519010 | Workers Compensation | 812,500 | |
| 519050 | Medical Insurance | 3,337,200 | |
| 519090 | Public Safety Pension | 6,706,000 | 6,706,000 |
| 519100 | IMRF | 16,900 | 16,900 |
| 519110 | Social Security | 13,100 | 13,100 |
| 519120 | Medicare | 219,200 | 219,200 |
| 520370 | Central Dispatch | 228,200 | |
| 520400 | General Insurance | 139,700 | |
| 521020 | Equipment Maintenance | 32,500 | |
| 521070 | Vehicle Equipment Maint | 4,900 | |
| 521110 | Building Maintenance | 19,000 | |
| 521160 | EMS Maintenance | 92,000 | |
| 521655 | Software Licenses | 60,100 | |
| 522020 | Dues | 11,200 | |
| 522030 | Training | 86,000 | |
| 522050 | Postage | 1,800 | |
| 522100 | Printing | 2,600 | |
| 522150 | Photocopying | 2,800 | |
| 522250 | IT/GIS Service Charge | 343,700 | |
| 522370 | Vehicle/Equip Lease Charge | 1,084,000 | |
| 522700 | Phone & Data | 13,000 | |
| 530010 | Publications Periodicals | 800 | |
| 530050 | Office Supplies & Equip | 9,700 | |
| 530350 | Clothing | 103,700 | |
| 530500 | Petroleum Products | 113,600 | |
| 531600 | Chemicals | 5,100 | |
| 531650 | Other Equip & Supplies | 17,600 | |
| 531850 | Small Tools and Equipment | 63,000 | |
| 532800 | Books | 7,500 | |
| 533050 | Other Supplies | 3,500 | |
| 533450 | Community Risk Reduction | 15,000 | |
| 533500 | Medical Supplies | 55,000 | |
| | SUB-TOTAL | $29,015,700 | $13,016,600 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

21. PLANNING & COMMUNITY DEVELOPMENT (4001)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 510010 | Salaries | 1,302,900 | |
| 518010 | Temporary Help | 9,700 | |
| 519010 | Workers Compensation | 3,600 | |
| 519050 | Medical Insurance | 355,000 | |
| 519100 | IMRF | 110,800 | 110,800 |
| 519110 | Social Security | 84,300 | 84,300 |
| 519120 | Medicare | 20,200 | 20,200 |
| 519230 | Automobile Allowance | 7,200 | |
| 520050 | Professional Services | 45,000 | |
| 520400 | General Insurance | 4,400 | |
| 521020 | Equipment Maintenance | 500 | |
| 521650 | Other Services | 7,500 | |
| 521655 | Software Licenses | 3,000 | |
| 522010 | Advertising | 7,200 | |
| 522020 | Dues | 2,900 | |
| 522030 | Training | 7,500 | |
| 522050 | Postage | 800 | |
| 522100 | Printing | 1,400 | |
| 522150 | Photocopying | 1,000 | |
| 522250 | IT/GIS Service Charge | 74,900 | |
| 522370 | Vehicle/Equip Lease Charge | 3,800 | |
| 522700 | Phone & Data | 1,300 | |
| 530010 | Publications Periodicals | 1,200 | |
| 530050 | Office Supplies & Equip | 6,600 | |
| 530350 | Clothing | 1,100 | |
| 530500 | Petroleum Products | 100 | |
| 533050 | Other Supplies | 1,000 | |
| 540400 | Promote Economic Bus Dev | 128,200 | |
| 540410 | Marketing | 98,300 | |
| | SUB-TOTAL | 2,291,400 | $215,300 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 22. BUILDING & LIFE SAFETY (4501) | | | |
| 510010 | Salaries | 2,249,100 | |
| 518050 | Overtime Civilian | 4,700 | |
| 519010 | Workers Compensation | 58,300 | |
| 519050 | Medical Insurance | 463,600 | |
| 519100 | IMRF | 170,800 | 170,800 |
| 519110 | Social Security | 135,100 | 135,100 |
| 519120 | Medicare | 32,700 | 32,700 |
| 520050 | Professional Services | 75,200 | |
| 520350 | Plan Reviews | 36,700 | |
| 520400 | General Insurance | 7,700 | |
| 521020 | Equipment Maintenance | 600 | |
| 521650 | Other Services | 2,000 | |
| 522020 | Dues | 2,700 | |
| 522030 | Training | 12,600 | |
| 522050 | Postage | 2,900 | |
| 522100 | Printing | 7,800 | |
| 522150 | Photocopying | 3,400 | |
| 522250 | IT/GIS Service Charge | 158,600 | |
| 522370 | Vehicle/Equip Lease Charge | 71,400 | |
| 522700 | Phone & Data | 9,200 | |
| 530010 | Publications Periodicals | 3,100 | |
| 530050 | Office Supplies & Equip | 13,600 | |
| 530350 | Clothing | 3,100 | |
| 530500 | Petroleum Products | 9,200 | |
| 533050 | Other Supplies | 200 | |
| | SUB-TOTAL | $3,534,300 | $338,600 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|
| 23. HEALTH SERVICES (7001) | | |
| 510010 Salaries | 1,124,900 | |
| 518010 Temporary Help | 16,200 | |
| 518050 Overtime Civilian | 300 | |
| 519010 Workers Compensation | 24,200 | |
| 519050 Medical Insurance | 191,900 | |
| 519100 IMRF | 90,100 | 90,100 |
| 519110 Social Security | 64,400 | 64,400 |
| 519120 Medicare | 16,600 | 16,600 |
| 520250 Counseling Services | 37,200 | |
| 520400 General Insurance | 12,200 | |
| 521020 Equipment Maintenance | 2,100 | |
| 521100 Property Maintenance | 17,800 | |
| 521650 Other Services | 2,800 | |
| 521655 Software Licenses | 18,500 | |
| 522020 Dues | 2,500 | |
| 522030 Training | 7,400 | |
| 522050 Postage | 2,500 | |
| 522100 Printing | 1,000 | |
| 522150 Photocopying | 2,700 | |
| 522250 IT/GIS Service Charge | 88,100 | |
| 522370 Vehicle/Equip Lease Charge | 46,400 | |
| 522700 Phone & Data | 4,700 | |
| 530010 Publications Periodicals | 1,000 | |
| 530050 Office Supplies & Equip | 8,000 | |
| 530350 Clothing | 1,000 | |
| 530500 Petroleum Products | 1,800 | |
| 533100 Wellness Program Supplies | 23,700 | |
| 540530 A H Emergency Assistance | 55,500 | |
| 540570 A H Emerg Asst Donations | 20,100 | |
| 540610 MRC Capacity Bldg Award | 1,000 | |
| 541160 CAP Program | 40,000 | |
| SUB-TOTAL | $1,926,600 | $171,100 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|
| 24. SENIOR SERVICES (7007) | | |
| 510010 Salaries | 385,600 | |
| 518010 Temporary Help | 20,300 | |
| 518050 Overtime Civilian | 200 | |
| 519010 Workers Compensation | 600 | |
| 519050 Medical Insurance | 75,300 | |
| 519100 IMRF | 29,300 | 29,300 |
| 519110 Social Security | 25,200 | 25,200 |
| 519120 Medicare | 5,900 | 5,900 |
| 520400 General Insurance | 7,100 | |
| 521020 Equipment Maintenance | 4,700 | |
| 521650 Other Services | 800 | |
| 522020 Dues | 1,000 | |
| 522030 Training | 2,300 | |
| 522050 Postage | 1,300 | |
| 522100 Printing | 200 | |
| 522150 Photocopying | 1,300 | |
| 522250 IT/GIS Service Charge | 96,900 | |
| 522400 Taxi Service Subsidy | 2,600 | |
| 530050 Office Supplies & Equip | 4,600 | |
| 531650 Other Equip & Supplies | 7,800 | |
| 540160 Grants | 31,900 | |
| SUB-TOTAL | $704,900 | $60,400 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 25. PUBLIC WORKS (7101) | | | |
| 510010 | Salaries | 5,955,800 | |
| 518010 | Temporary Help | 129,500 | |
| 518050 | Overtime Civilian | 746,200 | |
| 518800 | Special Detail | 9,200 | |
| 519010 | Workers Compensation | 590,500 | |
| 519050 | Medical Insurance | 1,342,000 | |
| 519100 | IMRF | 551,300 | 551,300 |
| 519110 | Social Security | 431,200 | 431,200 |
| 519120 | Medicare | 101,700 | 101,700 |
| 520050 | Professional Services | 219,800 | |
| 520400 | General Insurance | 89,500 | |
| 521010 | Traffic Signal Maintenance | 16,000 | |
| 521020 | Equipment Maintenance | 466,800 | |
| 521110 | Building Maintenance | 412,000 | |
| 521150 | Street and Sidewalk Maint | 775,900 | |
| 521360 | Equipment Rental | 175,000 | |
| 521500 | Utility Services | 428,000 | |
| 521550 | Tree Services | 970,300 | |
| 521620 | Disposal Services | 24,000 | |
| 521650 | Other Services | 39,200 | |
| 521655 | Software Licenses | 69,300 | |
| 522020 | Dues | 11,400 | |
| 522030 | Training | 53,800 | |
| 522050 | Postage | 3,200 | |
| 522100 | Printing | 2,400 | |
| 522150 | Photocopying | 7,800 | |
| 522250 | IT/GIS Service Charge | 383,300 | |
| 522370 | Vehicle/Equip Lease Charge | 1,667,200 | |
| 522700 | Telephone Services | 222,200 | |
| 530010 | Publications Periodicals | 1,400 | |
| 530050 | Office Supplies & Equip | 13,800 | |
| 530350 | Clothing | 41,400 | |
| 530500 | Petroleum Products | 158,100 | |
| 531400 | Agricultural Supplies | 31,900 | |
| 531450 | Janitorial Supplies | 63,000 | |
| 531550 | Building Supplies | 100,500 | |
| 531650 | Other Equip & Supplies | 113,700 | |
| 531700 | Traffic Signal Supplies | 25,900 | |
| 531750 | Street Light Supplies | 78,500 | |
| 531800 | Street Sign Supplies | 31,900 | |
| 531850 | Small Tools and Equipment | 23,200 | |
| 531900 | Street and Sidewalk Sup | 1,028,800 | |
| | SUB-TOTAL | 17,606,600 | $1,084,200 |

## A. APPROPRIATION FOR VILLAGE CORPORATE & SPECIAL PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 26. NON-OPERATING (9901) | | | |
| 540890 | Sales Tax Abatements | - | |
| 540931 | PPRT to Library | 216,000 | |
| 540960 | Operating Contingency | 200,000 | |
| | SUB-TOTAL | $416,000 | $0 |
| | **TOTAL FOR VILLAGE CORPORATE & SPECIAL PURPOSES** | **$92,901,300** | **$26,680,500** |

| | |
|---|---|
| Levy includes: | |
| Police Protection | $6,061,400 |
| Fire Protection | 6,061,400 |
| IMRF | 1,357,500 |
| FICA | 1,747,200 |
| Police Pension | 4,747,000 |
| Fire Pension | 6,706,000 |
| Total | **$26,680,500** |

## B. APPROPRIATION FOR CAPITAL IMPROVEMENT PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| **1.** | **INTEGRATED SERVICES (0201)** | | |
| 520050 | Professional Services | 120,000 | |
| 550100 | Office Equipment | 15,000 | |
| | SUB-TOTAL | $135,000 | $0 |
| **2.** | **FINANCE (0501)** | | |
| 550100 | Office Equipment | 20,000 | |
| | SUB-TOTAL | $20,000 | $0 |
| **3.** | **IT (0601)** | | |
| 550150 | Other Equipment | 150,000 | |
| | SUB-TOTAL | $150,000 | $0 |
| **4.** | **POLICE (3001)** | | |
| 550100 | Office Equipment | 15,000 | |
| 550150 | Other Equipment | 520,000 | |
| | SUB-TOTAL | $535,000 | $0 |
| **5.** | **FIRE (3501)** | | |
| 550100 | Office Equipment | 50,000 | |
| 550150 | Other Equipment | 725,500 | |
| | SUB-TOTAL | 775,500 | $0 |
| **6.** | **PLANNING (4001)** | | |
| 550300 | Road Projects | 832,000 | 478,000 |
| | SUB-TOTAL | 832,000 | $478,000 |
| **7.** | **PUBLIC WORKS (7101)** | | |
| 550150 | Other Equipment | 127,000 | 0 |
| 550200 | Building Improvements | 770,000 | 442,300 |
| 550300 | Road Projects | 7,694,200 | 4,420,100 |
| 550400 | Pavement Crack Seal Project | 200,000 | 114,900 |
| 550450 | Sidewalk Program | 600,000 | 344,700 |
| 550600 | Sustainability Projects | 40,000 | 0 |
| | SUB-TOTAL | $9,431,200 | $5,322,000 |

## B. APPROPRIATION FOR CAPITAL IMPROVEMENT PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 8. | MUNICIPAL FLEET SERVICES (7501) | | |
| 550150 | Other Equipment | 91,000 | |
| | SUB-TOTAL | $91,000 | $0 |
| 9. | NON-OPERATING (9901) | | |
| 540960 | Operating Contingency | 200,000 | |
| 590050 | Operating Transfer Out | 5,448,000 | |
| | SUB-TOTAL | $5,648,000 | $0 |
| | **TOTAL FOR CAPITAL IMPROVEMENT PURPOSES** | **$17,617,700** | **$5,800,000** |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

1. ADMIN SUPPORT SERVICES ADMINISTRATION (6001)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 611685 | Salaries | 425,643 | 425,643 |
| 611692 | Achievement Awards | 3,000 | 3,000 |
| 611805 | Overtime Civilian | 1,000 | 1,000 |
| 611905 | Medical Insurance | 72,876 | 72,876 |
| 611910 | IMRF | 34,094 | 34,094 |
| 611911 | Social Security | 26,390 | 26,390 |
| 611912 | Medicare | 6,172 | 6,172 |
| 611953 | Flexible Spending | 10,000 | 10,000 |
| 612005 | Professional Services | 12,560 | 12,560 |
| 612008 | Consulting Services | 18,000 | 18,000 |
| 612020 | Legal Services | 19,000 | 19,000 |
| 612040 | General Insurance | 218,500 | 218,500 |
| 612136 | Equipment Rental | 1,026 | 1,026 |
| 612165 | Other Services | 3,000 | 3,000 |
| 612201 | Advertising | 500 | 500 |
| 612202 | Dues | 5,702 | 5,702 |
| 612203 | Training | 109,180 | 109,180 |
| 612205 | Postage | 50,030 | 50,030 |
| 613005 | Office Supplies & Equip | 6,840 | 13,795 |
| 613185 | Small Tools and Equipment | 1,250 | 2,500 |
| 613272 | Special Events | 1,300 | 850 |
| 613299 | Items Reimbursed by Employees | 300 | |
| 614096 | Operating Contingency | 2,000 | 2,000 |
| 615015 | Other Equipment | 38,000 | 25,000 |
| | SUB-TOTAL | 1,066,363 | $1,060,818 |

2. ADMIN SUPPORT SERVICES COMMUNICATIONS & MARKETING (6002)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 611685 | Salaries | 497,532 | 497,532 |
| 611805 | Overtime Civilian | 1,200 | 1,200 |
| 611905 | Medical Insurance | 202,108 | 202,108 |
| 611910 | IMRF | 39,852 | 39,800 |
| 611911 | Social Security | 30,847 | 30,847 |
| 611912 | Medicare | 7,214 | 7,214 |
| 612008 | Consulting Services Library | 2,800 | 2,800 |
| 612102 | Equipment Maintenance | 2,354 | 2,354 |
| 612165 | Other Services | 27,109 | 27,109 |
| 612202 | Dues | 350 | 350 |
| 612203 | Training | 1,051 | 1,051 |
| 612210 | Printing | 211,446 | 211,446 |
| 613005 | Office Supplies & Equip | 19,735 | 19,735 |
| 613185 | Small Tools and Equipment | 6,181 | 6,181 |
| 613272 | Special Events | 21,596 | 21,596 |
| | SUB-TOTAL | $1,071,375 | $1,071,323 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

3. ADMIN SUPPORT SERVICES HUMAN RESOURCES (6003)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 611685 | Salaries | 213,878 | 213,878 |
| 611805 | Overtime Civilian | 300 | 300 |
| 611905 | Medical Insurance | 38,489 | 38,489 |
| 611910 | IMRF | 16,971 | 16,900 |
| 611911 | Social Security | 13,136 | 13,136 |
| 611912 | Medicare | 3,072 | 3,072 |
| 611950 | Employee Asst. Program | 6,000 | 6,000 |
| 612165 | Other Services | 11,200 | 11,200 |
| 612201 | Advertising | 1,300 | 1,300 |
| 612202 | Dues | 4,120 | 4,120 |
| 612203 | Training | 1,313 | 1,313 |
| 612255 | In Service Training | 27,000 | 27,000 |
| 613201 | Program Supplies | 400 | 400 |
| 614062 | Tuition Reimbursement | 25,000 | 25,000 |
| 614070 | Employee Recognition Prog | 24,551 | 21,350 |
| | SUB-TOTAL | $386,730 | $383,458 |

4. ADMIN SUPPORT SERVICES PAID BY GIFTS AND GRANTS (6004)

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 612165 | Other Services | 6,000 | |
| 612210 | Printing | 3,850 | |
| 612218 | Contracted Programs & Exhibits | 30,000 | |
| 613185 | Small Tools and Equipment | 1,500 | |
| 613201 | Program Supplies | 7,000 | |
| 613202 | Program Events | 10,500 | |
| 613272 | Special Events | 22,000 | |
| 613275 | Audio Visual | 500 | |
| 613280 | Books | 1,500 | |
| 614070 | Employee Recognition Program | 2,000 | |
| 615015 | Other Equipment | 6,400 | |
| 615055 | Other Capital Outlay | 2,000 | |
| | SUB-TOTAL | $93,250 | $0 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 5. ADMIN SUPPORT SERVICES FINANCE (6008) | | | |
| 611685 | Salaries | 272,982 | 272,982 |
| 611805 | Overtime Civilian | 1,000 | 1,000 |
| 611905 | Medical Insurance | 117,131 | 117,131 |
| 611910 | IMRF | 21,866 | 21,800 |
| 611911 | Social Security | 16,925 | 16,925 |
| 611912 | Medicare | 3,958 | 3,958 |
| 612005 | Professional Services | 10,000 | 10,000 |
| 612165 | Other Services | 4,405 | 4,405 |
| 612202 | Dues | 500 | 500 |
| 612203 | Training | 1,200 | 1,200 |
| 612225 | IT/GIS Service Charge | 138,000 | 138,000 |
| 613005 | Office Supplies & Equip | 750 | 750 |
| | SUB-TOTAL | $588,717 | $588,651 |
| 6. ADMIN SUPPORT SERVICES INFORMATION TECHNOLOGY (6010) | | | |
| 611685 | Salaries | 682,196 | 682,196 |
| 611805 | Overtime Civilian | 250 | 250 |
| 611905 | Medical Insurance | 194,592 | 194,592 |
| 611910 | IMRF | 53,200 | 53,200 |
| 611911 | Social Security | 42,296 | 42,296 |
| 611912 | Medicare | 9,892 | 9,892 |
| 612005 | Professional Services | 35,284 | 35,284 |
| 612008 | Consulting Services | 3,500 | 3,500 |
| 612102 | Equipment Maintenance | 187,214 | 187,214 |
| 612136 | Equipment Rental | 32,160 | 32,160 |
| 612165 | Other Services | 2,230 | 2,230 |
| 612203 | Training | 1,450 | 1,450 |
| 612242 | Internet Access | 59,667 | 59,667 |
| 613005 | Office Supplies & Equip | 683 | 683 |
| 613030 | Data System Supplies | 19,370 | 25,204 |
| 613032 | Software Library | 156,052 | 156,052 |
| 613033 | Documentation Library | 100 | 100 |
| 613185 | Small Tools and Equipment | 13,226 | 13,226 |
| 613205 | Processing Supplies | 300 | 300 |
| 613232 | Software | 79,679 | 79,679 |
| 615012 | Computer Equipment | 57,201 | |
| | SUB-TOTAL | $1,630,542 | $1,579,175 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 7. | ADMIN SUPPORT SERVICES SECURITY (6015) | | |
| 611685 | Salaries | 308,453 | 308,453 |
| 611805 | Overtime Civilian | 2,000 | 2,000 |
| 611905 | Medical Insurance | 67,958 | 67,958 |
| 611910 | IMRF | 23,411 | 23,400 |
| 611911 | Social Security | 19,124 | 19,124 |
| 611912 | Medicare | 4,473 | 4,473 |
| 612203 | Training | 1,000 | 1,000 |
| 613005 | Office Supplies & Equip | 435 | 435 |
| | SUB-TOTAL | $426,854 | $426,843 |
| 8. | ADMIN SUPPORT SERVICES FACILITIES (6020) | | |
| 611685 | Salaries | 471,543 | 471,543 |
| 611805 | Overtime | 4,500 | 4,500 |
| 611905 | Medical Insurance | 108,846 | 108,846 |
| 611910 | IMRF | 36,648 | 36,600 |
| 611911 | Social Security | 29,236 | 29,236 |
| 611912 | Medicare | 6,837 | 6,837 |
| 612102 | Equipment Maintenance | 58,279 | 40,976 |
| 612107 | Vehicle Equipment Maint | 9,121 | 9,121 |
| 612111 | Building Maintenance | 226,814 | 207,066 |
| 612136 | Equipment Rental | 1,000 | 1,000 |
| 612160 | Water and Sewer Service | 21,472 | 21,472 |
| 612203 | Training | 432 | 432 |
| 613050 | Petroleum Products | 4,000 | 4,000 |
| 613051 | Heating Fuel | 62,537 | 62,537 |
| 613145 | Janitorial Supplies | 24,637 | 24,637 |
| 615015 | Other Equipment | 28,000 | 20,000 |
| | SUB-TOTAL | $1,094,002 | $1,048,803 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 9. | USER SERVICES YOUTH SERVICES (6401) | | |
| 611685 | Salaries | 1,039,902 | 1,039,902 |
| 611805 | Overtime Civilian | 750 | 750 |
| 611905 | Medical Insurance | 209,485 | 209,485 |
| 611910 | IMRF | 78,545 | 78,500 |
| 611911 | Social Security | 64,474 | 64,474 |
| 611912 | Medicare | 15,079 | 15,079 |
| 612202 | Dues | 4,548 | 4,548 |
| 612203 | Training | 3,979 | 3,979 |
| 612218 | Contracted Programs & Exhibits | 17,655 | 17,655 |
| 613005 | Office Supplies & Equipment | 2,462 | 2,462 |
| 613201 | Program Supplies | 10,948 | 10,948 |
| 613202 | Program Events | 25,930 | 25,930 |
| 613290 | Circulation Supplies | 6,026 | 6,026 |
| | SUB-TOTAL | $1,479,783 | $1,479,738 |
| 10. | USER SERVICES INFO SERVICES (6410) | | |
| 611685 | Salaries | 1,153,697 | 1,153,697 |
| 611805 | Overtime Civilian | 1,000 | 1,000 |
| 611905 | Medical Insurance | 137,735 | 137,735 |
| 611910 | IMRF | 82,269 | 82,200 |
| 611911 | Social Security | 71,529 | 71,529 |
| 611912 | Medicare | 16,729 | 16,729 |
| 612202 | Dues | 2,819 | 2,819 |
| 612203 | Training | 2,700 | 2,700 |
| 612218 | Contracted Programs & Exhibits | 13,900 | 13,900 |
| 613005 | Office Supplies & Equipment | 1,888 | 1,888 |
| 613201 | Program Supplies | 2,490 | 2,490 |
| 613290 | Circulation Supplies | 1,795 | 1,795 |
| | SUB-TOTAL | $1,488,551 | $1,488,482 |
| 11. | USER SERVICES CIRCULATION (6420) | | |
| 611685 | Salaries | 1,284,836 | 1,284,836 |
| 611805 | Overtime Civilian | 1,100 | 1,100 |
| 611905 | Medical Insurance | 94,644 | 94,644 |
| 611910 | IMRF | 88,114 | 88,100 |
| 611911 | Social Security | 79,660 | 79,660 |
| 611912 | Medicare | 18,630 | 18,630 |
| 612165 | Other Services | 1,228 | 1,228 |
| 612202 | Dues | 1,405 | 1,405 |
| 612203 | Training | 2,357 | 2,357 |
| 613005 | Office Supplies & Equip | 1,764 | 1,764 |
| 613201 | Program Supplies | 4,020 | 4,020 |
| 613290 | Circulation Supplies | 8,317 | 8,317 |
| | SUB-TOTAL | $1,586,075 | $1,586,061 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 12 BOOKMOBILE (6425) | | | |
| 611685 | Salaries | 161,877 | 161,877 |
| 611805 | Overtime Civilian | 450 | 450 |
| 611905 | Medical Insurance | 47,872 | 47,872 |
| 611910 | IMRF | 12,966 | 12,900 |
| 611911 | Social Security | 10,036 | 10,036 |
| 611912 | Medicare | 2,347 | 2,347 |
| 612202 | Dues | 135 | 135 |
| 612203 | Training | 120 | 120 |
| 613005 | Office Supplies & Equip | 100 | 100 |
| 613290 | Circulation Supplies | 300 | 300 |
| | SUB-TOTAL | $236,203 | $236,137 |
| 13. USER SERVICES SENIOR & ACCESSIBILITY SERVICES (6430) | | | |
| 611685 | Salaries | 259,662 | 259,662 |
| 611905 | Medical Insurance | 39,694 | 39,694 |
| 611910 | IMRF | 20,799 | 20,700 |
| 611911 | Social Security | 16,099 | 16,099 |
| 611912 | Medicare | 3,765 | 3,765 |
| 612202 | Dues | 495 | 495 |
| 612203 | Training | 795 | 795 |
| 612218 | Contracted Program & Events | 11,285 | 11,285 |
| 613005 | Office Supplies & Equip | 705 | 705 |
| 613201 | Program Supplies | 1,856 | 1,856 |
| 613202 | Program Events | 600 | 600 |
| 613290 | Circulation Supplies | 850 | 850 |
| | SUB-TOTAL | $356,605 | $356,506 |
| 14. USER SERVICES PROGRAMS AND EXHIBITS (6440) | | | |
| 611685 | Salaries | 280,421 | 280,421 |
| 611805 | Overtime Civilian | 500 | 500 |
| 611905 | Medical Insurance | 84,130 | 84,130 |
| 611910 | IMRF | 22,462 | 22,400 |
| 611911 | Social Security | 17,386 | 17,380 |
| 611912 | Medicare | 4,066 | 4,000 |
| 612202 | Dues | 1,167 | 1,167 |
| 612203 | Training | 1,442 | 1,442 |
| 612218 | Contracted Programs & Exhibits | 76,027 | 76,027 |
| 613202 | Program Events | 9,879 | 9,879 |
| | SUB-TOTAL | $497,480 | $497,346 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 15. USER SERVICES DIGITAL SERVICES (6450) | | | |
| 611685 | Salaries | 589,612 | 589,612 |
| 611805 | Overtime Civilian | 500 | 500 |
| 611905 | Medical Insurance | 104,017 | 104,017 |
| 611910 | IMRF | 42,412 | 42,400 |
| 611911 | Social Security | 36,556 | 36,500 |
| 611912 | Medicare | 8,549 | 8,500 |
| 612202 | Dues | 1,295 | 1,295 |
| 612203 | Training | 700 | 700 |
| 612242 | Internet Access | 3,758 | 3,758 |
| 612266 | Outside Reference Service | 5,434 | 5,434 |
| 613005 | Office Supplies & Equip | 1,082 | 707 |
| 613007 | Supplies Reimb by Patrons | 981 | 981 |
| 613185 | Small Tools and Equipment | 6,262 | 6,200 |
| 613201 | Program Supplies | 700 | 700 |
| 613278 | Electronic Resources | 408,284 | 408,284 |
| 613290 | Circulation Supplies | 725 | 725 |
| | SUB-TOTAL | $1,210,867 | $1,210,313 |
| 16. USER SERVICES COLLECTION SERVICES (6470) | | | |
| 611685 | Salaries | 956,960 | 956,960 |
| 611805 | Overtime Civilian | 150 | 150 |
| 611905 | Medical Insurance | 219,487 | 219,487 |
| 611910 | IMRF | 76,652 | 76,600 |
| 611911 | Social Security | 59,332 | 59,300 |
| 611912 | Medicare | 13,876 | 13,800 |
| 612081 | OCLC Services | 66,347 | |
| 612164 | Access Services | 4,000 | |
| 612202 | Dues | 2,478 | |
| 612203 | Training | 1,000 | |
| 612285 | Processing Services | 51,481 | |
| 613005 | Office Supplies & Equip | 1,500 | |
| 613033 | Documentation Library | 911 | |
| 613203 | Binding | 200 | |
| 613205 | Processing Supplies | 17,000 | |
| 613275 | Audio Visual | 537,000 | 14,419 |
| 613280 | Books | 727,920 | 381,021 |
| 613290 | Circulation Supplies | 6,450 | |
| 613295 | Periodicals | 106,440 | |
| | SUB-TOTAL | $2,849,184 | $1,721,737 |

## C. APPROPRIATION FOR MEMORIAL LIBRARY FUND PURPOSES

| | | APPROPRIATED FOR 2025 | 2024 TAX LEVY |
|---|---|---|---|
| 17. USER SERVICES BELMONT MAKERSPACE (6480) | | | |
| 611685 | Salaries | 336,499 | 336,499 |
| 611805 | Overtime Civilian | 250 | |
| 611905 | Medical Insurance | 39,835 | 1,104 |
| 611910 | IMRF | 25,420 | 25,406 |
| 611911 | Social Security | 20,863 | 20,800 |
| 611912 | Medicare | 4,879 | 4,800 |
| 612040 | General Insurance | 216 | |
| 612102 | Equipment Maintenance | 13,015 | |
| 612111 | Building Maintenance | 54,246 | |
| 612136 | Equipment Rental | 1,000 | |
| 612160 | Water and Sewer Service | 500 | |
| 612165 | Bank Fees | 300 | |
| 612202 | Dues | 348 | |
| 612203 | Travel & Training | 1,378 | |
| 612218 | Contracted Programs & Exhibits | 37,151 | |
| 612242 | Internet Access | 6,075 | |
| 613005 | Office Supplies & Equipment | 1,240 | |
| 613007 | Supplies Reimbursed by Patrons | 8,768 | |
| 613032 | Software Library | 6,837 | |
| 613051 | Heating Fuel & Electric | 10,000 | |
| 613145 | Janitorial Supplies | 1,600 | |
| 613185 | Small Tools & Equipment | 6,304 | |
| 613201 | Program Supplies | 1,000 | |
| 613202 | Program Events | 28,860 | |
| 613232 | Software | 1,000 | |
| 613290 | Circulation Supplies | 800 | |
| 615012 | Computer Equipment | 5,000 | |
| 615015 | Other Equipment | 40,000 | |
| | SUB-TOTAL | $653,384 | $388,609 |
| | TOTAL MEMORIAL LIBRARY FUND | $16,715,965 | $15,124,000 |
| | **TOTAL FOR MEMORIAL LIBRARY FUND PURPOSES** | | **$15,124,000** |

| | |
|---|---|
| Levy includes: | |
| Library | $13,766,000 |
| IMRF | 675,000 |
| FICA | 683,000 |
| Total | **$15,124,000** |

# APPROPRIATIONS FOR DEBT SERVICE TO BE DERIVED FROM SPECIAL TAXES IN ADDITION TO THE TAX FOR GENERAL CORPORATE PURPOSES

(Tax levies for debt service and tax abatements for debt service are incorporated in separate ordinances. The following section sumarizes the tax levies for debt service after any anticipated abatements and personal property tax replacement revenues are applied.)

| | Total Appropriation | Estimated Receipts from Sources Other than Property Taxes | To be Raised by Property Taxes |
|---|---|---|---|
| **Series 2016** (issued 02/10/16) | | | |
| **Police Station** | | | |
| $32,900,000, Ordinance 16-002 (adopted 1/19/16) | | | |
| Fund 301-9555 | | | |
| Principal | 1,580,000.00 | 0.00 | 1,580,000.00 |
| Interest | 798,500.00 | 0.00 | 798,500.00 |
| Total | 2,378,500.00 | 0.00 | 2,378,500.00 |
| **Series 2018** (issued 09/11/18) | | | |
| **Storm Sewer Improvements** | | | |
| $9,530,000, Ordinance 18-029 (adopted 8/20/18) | | | |
| Fund 301-9556 | | | |
| Principal | 410,000.00 | 410,000.00 | 0.00 |
| Interest | 279,650.00 | 279,650.00 | 0.00 |
| Total | 689,650.00 | 689,650.00 | 0.00 |
| **Series 2019** (issued 09/18/19) | | | |
| **Partial Refunding of 2011** | | | |
| $7,985,000, Ordinance 19-031 (adopted 9/3/19) | | | |
| Fund 301-9557 | | | |
| Principal | 1,650,000.00 | 0.00 | 1,650,000.00 |
| Interest | 145,000.00 | 0.00 | 145,000.00 |
| Total | 1,795,000.00 | 0.00 | 1,795,000.00 |
| **Series 2020** (issued 09/2/20) | | | |
| **Water Mains, Streets, & Parking** | | | |
| $13,700,000, Ordinance 20-026 (adopted 8/17/20) | | | |
| Fund 301-9558 | | | |
| Principal | 695,000.00 | 0.00 | 695,000.00 |
| Interest | 301,200.00 | 0.00 | 301,200.00 |
| Total | 996,200.00 | 0.00 | 996,200.00 |
| **Series 2024** (issued 10/2/24) | | | |
| **2024 Lead Service & Capital** | | | |
| $18,755,000, Ordinance 24-59 (adopted 8/17/20) | | | |
| Fund 301-9561 | | | |
| Principal | 310,000.00 | 0.00 | 310,000.00 |
| Interest | 1,017,300.00 | 0.00 | 1,017,300.00 |
| Total | 1,327,300.00 | 0.00 | 1,327,300.00 |
| **Grand Totals - All Debt Service - All Issues** | | | |
| Principal | 4,645,000.00 | 410,000.00 | 4,235,000.00 |
| Interest | 2,541,650.00 | 279,650.00 | 2,262,000.00 |
| Total | 7,186,650.00 | 689,650.00 | 6,497,000.00 |

SECTION TWO: That the total amount of $54,101,500 ascertained as aforesaid, be and the same is hereby levied and assessed on all property subject to taxation within the Village of Arlington Heights according to the value of said property as the same is assessed and equalized for State and County purposes for the current year.

SECTION THREE: The Village Manager of the Village of Arlington Heights is hereby authorized and directed to file a copy of the Ordinance, duly certified by the Village Clerk of the Village of Arlington Heights, with the County Clerk of Cook County, Illinois.

SECTION FOUR: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION FIVE: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner provided by law.

AYES:

NAYS:

PASSED AND APPROVED THIS 2nd DAY OF DECEMBER, 2024.

____________________________
Village President

ATTEST:

____________________________
Village Clerk

## TRUTH IN TAXATION LAW

## CERTIFICATE OF COMPLIANCE

I, _________________________________________, hereby certify that I am the presiding officer of
(Full Name of Presiding Officer)

____________________________________________, and as such presiding officer I certify that the
(Legal Name of Taxing District)

levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85(2002).

This certificate applies to the 2024 Tax Levy.

______________________________ ____________________
Signature of Presiding Officer Date

STATE OF ILLINOIS )
) SS
COUNTY OF COOK )

CERTIFICATE OF PUBLICATION IN PAMPHLET FORM

I, the undersigned, do hereby certify that I am the duly qualified Village Clerk of the Village of Arlington Heights, Cook County, Illinois (the "Village"), and as such official, I am the keeper of the official journal of proceedings, books, records, minutes, and files of the Village and of the President and Board of Trustees (the "Corporate Authorities") thereof.

I do further certify that at ____ A.M. on the _____ day of ______________, 2024, there was published in pamphlet form, by authority of the Corporate Authorities, a true, correct and complete copy of Ordinance Number 24-___ of the Village providing for the 2024 Tax Levy (2025 Budget Year) of the Village, and that said ordinance as so published was on said date readily available for public inspection and distribution, in sufficient number to meet the needs of the general public, at my office as Village Clerk located in the Village.

IN WITNESS WHEREOF, I have affixed hereto my official signature and the seal of the Village this _____ day of _______________, 2024.

________________________________
Village Clerk

(SEAL)

## VILLAGE OF ARLINGTON HEIGHTS
## TOTAL PROPOSED VILLAGE AND LIBRARY CALCULATIONS
**2024 Tax Levy for the 2025 Budget**

| | | |
|---|---|---|
| 2024 EAV | 3,846,327,521 | (EST.) |
| 2023 EAV | 3,846,327,521 | |

| | | 2023 LEVY FOR 2024 BUDGET YEAR | **PROPOSED 2024 LEVY FOR 2025 BUDGET YEAR** | DOLLAR CHANGE | % CHANGE | EST. 2023 LEVY RATES |
|---|---|---|---|---|---|---|
| VILLAGE | | | | | | |
| | POLICE PROTECTION | 6,151,100 | **6,061,400** | (89,700) | -1.46% | 0.1576 |
| | FIRE PROTECTION | 6,151,100 | **6,061,400** | (89,700) | -1.46% | 0.1576 |
| | IMRF | 1,827,200 | **1,357,500** | (469,700) | -25.71% | 0.0353 |
| | SOCIAL SECURITY | 1,644,600 | **1,747,200** | 102,600 | 6.24% | 0.0454 |
| | POLICE PENSION FUND | 4,190,000 | **4,747,000** | 557,000 | 13.29% | 0.1234 |
| | FIRE PENSION FUND | 5,881,000 | **6,706,000** | 825,000 | 14.03% | 0.1743 |
| | CAPITAL IMPROVEMENT | 5,700,000 | **5,800,000** | 100,000 | 1.75% | 0.1508 |
| | DEBT SERVICE | 6,498,000 | **6,497,000** | (1,000) | -0.02% | 0.1689 |
| **TOTAL VILLAGE TAX LEVY** | | **38,043,000** | **38,977,500** | **934,500** | **2.46%** | 1.0134 |
| LIBRARY | | | | | | |
| | LIBRARY | 13,193,000 | **13,766,000** | 573,000 | 4.34% | 0.3579 |
| | IMRF | 953,000 | **675,000** | (278,000) | -29.17% | 0.0175 |
| | SOCIAL SECURITY | 682,000 | **683,000** | 1,000 | 0.15% | 0.0178 |
| **TOTAL LIBRARY TAX LEVY** | | **14,828,000** | **15,124,000** | **296,000** | **2.00%** | 0.3932 |
| **GRAND TOTAL TAX LEVY** | | **52,871,000** | **54,101,500** | **1,230,500** | **2.33%** | 1.4066 |

### TRUTH-IN-TAXATION CALCULATION

| | | **EXTENDED** 2023 LEVY FOR 2024 BUDGET YEAR | PROPOSED 2024 LEVY FOR 2025 BUDGET YEAR | | | |
|---|---|---|---|---|---|---|
| VILLAGE TAX LEVY W/O DEBT SERVICE | | 31,545,000 | | | | |
| Plus: 2% County Loss & Cost | | 630,900 | | | | |
| | Sub-Total | 32,175,900 | **32,480,500** | 304,600 | 0.97% | 0.8445 |
| TOTAL LIBRARY TAX LEVY | | 14,828,000 | | | | |
| Plus: 2% County Loss & Cost | | 296,560 | | | | |
| | Sub-Total | 15,124,560 | **15,124,000** | (560) | 0.00% | 0.3932 |
| | **TOTAL TAX LEVY-TRUTH IN-TAXATION PURPOSE** | **47,300,460** | **47,604,500** | **304,040** | **0.64%** | **1.2377** |
| | DEBT SERVICE | 6,497,600 | | | | |
| Plus: 2% County Loss & Cost | | 129,952 | | | | |
| | Sub-Total | 6,627,552 | **6,497,000** | (130,552) | -2.01% | 0.1689 |
| **GRAND TOTAL TAX LEVY** | | **53,928,012** | **54,101,500** | **173,488** | **0.32%** | **1.4066** |