



AGENDA  
President and Board of Trustees  
Village of Arlington Heights  
Board Room

Arlington Heights Village Hall  
33 S. Arlington Heights Road  
Arlington Heights, IL 60005  
July 7, 2025  
7:30 PM

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL OF MEMBERS
- IV. APPROVAL OF MINUTES
  - A. 06/16/2025 Meeting Minutes
- V. APPROVAL OF ACCOUNTS PAYABLE
  - A. 06/30/2025 Warrant Agenda
- VI. RECOGNITIONS AND COMMUNICATIONS
  - A. Police Sergeant Promotion
- 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.

- A. Resolution Appointing a Director and Alternate Directors to the Solid Waste Agency of Northern Cook County
- B. Resolution Approving the Purchase of a Backhoe Loader for the Public Works and Engineering Department
- C. Resolution Approving an Intergovernmental Agreement for Cost Participation Related to Improvements on Dundee Road
- D. Resolution Approving Gas Detection System Modernization for Public Works Facility
- E. Bond Waiver-Hersey Instrumental Organization
- F. Resolution Waiving Formal Bidding Requirements and Approving a Contract for Criminal Intelligence Software
- G. Ordinance Approving a Planned Unit Development and Variations for 1727 E. Davis St. - Arlington Steel
- H. Bond Waiver - Arlington Heights Memorial Library Foundation
- I. Resolution Approving a Loan Agreement and Promissory Note for Invescomex V, LLC
- J. Adoption of an ordinance amending Chapter 13 of the Village Code to increase the number of Class A liquor licenses to 39; increase the number of Class B liquor licenses to 35; and increase the number of Class T liquor licenses 27, and recommendation that the Liquor Commissioner issue one Class A license to Skyview Arlington LLC dba Jokbal Night Market; issue one Class A license to AA88 INC dba YEN YEN RESTAURANT; and issue one Class B and one Class T license to Shirdi Saibaba dba Liquor Island upon receipt of the executed lease and certificate of dram shop insurance.
- K. Resolution Authorizing the Execution of a Joint Emergency Management Intergovernmental Agreement
- X. NEW BUSINESS
  - A. Appointment of Michael Petermann to the Plan Commission, term ending April 30, 2028
  - B. Review of the 12-month Period Ending 12/31/24 Annual Financial Report - Lindsey Fish, Principal, Sikich, LLP

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 the Health &

Human Services Department, at 33 S. Arlington Heights Road, Arlington Heights, IL 60005, healthmail@vah.com or 847/368-5760.



MINUTES  
President and Board of Trustees  
Village of Arlington Heights  
Board Room

Arlington Heights Village Hall  
33 S. Arlington Heights Road  
Arlington Heights, IL 60005  
June 16, 2025  
7:30 PM

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL OF MEMBERS

President Tinaglia and the following Trustees responded to roll: James Bertucci, Wendy Dunnington, Robin LaBedz, Bill Manganaro, Carina Santa Maria, Tom Schwingbeck, Jim Tinaglia, Greg Zyck. Trustee Scott Shirley was absent.  
Also present were: Randy Recklaus, Diana Mikula, Hart Passman, Emily Rodman, Cris Papierniak and Becky Hume.

IV. APPROVAL OF MINUTES

A. 06/02/2025 Village Board Meeting Minutes

Trustee LaBedz moved to Approve. Trustee Dunnington Seconded the Motion.  
The Motion: Passed

Ayes: Trustee Bertucci, Trustee Dunnington, Trustee LaBedz, Trustee Manganaro, Trustee Santa Maria, President Tinaglia, Trustee Zyck

Nays: None

Abstain: Trustee Tom Schwingbeck

Absent: Trustee Shirley

V. APPROVAL OF ACCOUNTS PAYABLE

A. 06/15/2025 Warrant Register

Trustee Bertucci moved to Approve in the amount of \$5,306,921.60. Trustee Schwingbeck Seconded the Motion.

The Motion: Passed

Ayes: Trustee Bertucci, Trustee Dunnington, Trustee LaBedz, Trustee Manganaro, Trustee Santa Maria, Trustee Schwingbeck, President Tinaglia, Trustee Zyck



Nays: None  
Absent: Trustee Shirley

## VI. RECOGNITIONS AND COMMUNICATIONS

- President Tinaglia thanked the safety efforts of the Village's staff in response to the protest march which occurred on June 14th. Over 3,000 people were in attendance. He said the event was respectful. Trustees LaBedz and Manganaro said they were in attendance and the event was very safe. The public rights of way were respected with regard to vehicle access, emergency and otherwise. They thanked the attendees and the public safety personnel.
- Trustee Santa Maria expressed her outrage that a neighboring community's Flock (license plate reader technology) traffic data was misused illegally by an out-of-state police force in its attempt to track down a person seeking reproductive care. She said the same data was used in immigration searches. She asked the Village to review and audit our information to ensure it is not being used inappropriately. She called on the Board and our administration to confirm whether the Village's data were accessed or exposed in any way, review and, if necessary, strengthen our policies and ordinances to safeguard against any unauthorized use, and clearly communicate our stance to the public that Arlington Heights will not participate in the misuse of this technology especially for abortion related investigations or for immigration enforcement. Mr. Recklaus said that the Village has turned off its data-sharing function pending the resolution by Flock. We can still use our own data, but we're not allowing other entities to access our data at this time until we are comfortable with the actions that Flock is taking to protect everyone's information. He said that after this incident came to light, we learned there were instances where, as part of an overall State of Illinois search, our data was included and that our data may have been reviewed as part of an inappropriate search. We're not aware of any indication that its data led to any arrests or any further inquiries. We continue to believe that Flock is an excellent law enforcement tool. The actions taken by those other agencies were in violation of Illinois State law and were in violation of the stated policies of Flock. We're going to continue to work with Flock to see that the data is used in a manner that's consistent with both best practices and law enforcement and law. Trustees LaBedz, Dunnington and Manganaro concurred with Trustee Santa Maria.
- Trustee LaBedz said the Garden Club walk is June 22, and tickets are on sale now.
- Trustee Manganaro said volunteers are needed for Frontier Days and called on the Board and residents to sign up for a shift. He also noted it was Pride month, and said he hopes the Village flies the Pride Flag in the future.

## 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.

Mary Battin of Euclid Ave asked the Board to assist her in moving her home claim forward with Groot. Her home was negatively impacted by the garbage truck explosion in December and has yet to be repaired. She described the difficulty she has had in getting Groot to respond and insurance has been rejecting the estimates for repair. She asked for help. Mr. Recklaus said he would be happy to call Groot and intervene on her behalf.

Trustee Bertucci asked when the contract expired with Groot. He said this response was disappointing. Mr. Recklaus said the contract expires in 2027. Mr. Recklaus offered to contact a person at the parent company to assist Ms. Battin.

David Weiner said his condo building has a homeless woman who is residing in the public space outside 201 N. Vail. Others are congregating at the front entrance with her, and there is consistent drinking, trash and arguing. The residents are concerned for many reasons, and this has been going on for many months. He asked for relief. Mr. Recklaus said this situation is known to the Village and there is an active social work case open for this unhoused women. Trustee Bertucci said he would like to review what can be done legally to find a solution for these residents. Trustee Zyck agreed, saying he would also like to pursue solutions. President Tinaglia said the issue would be a good topic for a future Committee of the Whole meeting. In the meantime, Mr. Recklaus said staff would continue to work on this case.

A gentleman named Yousif spoke about the Muslim faith and its commonalities with Christianity.

## IX. CONSENT AGENDA

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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.

Trustee Bertucci moved to Approve. Trustee LaBedz Seconded the Motion.

The Motion: Passed

Ayes: Trustee Bertucci, Trustee Dunnington, Trustee LaBedz, Trustee Manganaro, Trustee Santa Maria, Trustee Schwingbeck, President Tinaglia, Trustee Zyck

Nays: None

Absent: Trustee Shirley

- A. Resolution Awarding a Contract for the Backyard Drainage Improvement Program 2025 - Construction Contract

R2025-088

- B. Resolution Approving an Agreement for Professional Engineering and Management Services

R2025-089

- C. Resolution – Agreement for Use of Bathrooms at 6 S. Vail During Sounds of Summer Concerts

R2025-090

## X. NEW BUSINESS

### A. 1727 E. Davis St. - Arlington Steel - PC24-026 Planned Unit Development, Variation from Traffic Study, Landscape Islands and Parking Lot Curbing

Bill Downey, of Arlington Steel, appeared before the Board to explain his request to add a building to his business' site and reconfigure the parking lot. The steel business has been in operation since 1967 and is looking to expand. There are 10 employees now, and he hopes to ultimately add 10 more.

Ms. Rodman explained they are seeking approval for a Planned Unit Development as well as three variations. The property in question is currently 3.2 acres. There is an existing 12,000-square-foot building on the property. There is no visibility into the interior of the property from the public right of way. The zoning of the property is M-2, which is consistent with the Comprehensive Plan's designation. In addition to constructing the new building, they will be constructing some additional access drives and parking lots. There are existing gravel parking lots which will remain. They will be adding driveways and parking spaces to serve this new building. They will also be removing some of the existing storage containers and a trailer to make space for the new building, which will provide a permanent home for what's currently occurring in those temporary structures. They are required to have 24 parking stalls per the proposed use and have 31 stalls, but nine of them are on an adjacent property in Mount Prospect that serves the Melas Park. They have a long-term lease with the Park District for 39 years. There are no concerns from the staff's perspective about their ability to park.

The Plan Commission was supportive of waiving the traffic study as the addition of the 10 employees isn't anticipated to have a significant impact on traffic. They also agreed to waive the requirement to install landscape islands because of the configuration of the site, the lack of visibility into the site from the right of way, and the nature of the way traffic works within the site in terms of moving heavy steel products. Village staff are supportive of eliminating the landscape island requirement. Arlington Steel is also requesting to eliminate the requirement for parking lot curbing and staff are supportive of this as well. The Plan Commission asked that they properly stripe their parking lot, and the spaces they use in Mount Prospect.

President Tinaglia asked if Mr. Downey agreed to the conditions. The answer was yes.

Trustee Schwingbeck asked about the truck volume. Mr. Downey said they purchase direct from the mills in Alabama, Indiana, and Michigan. They average 5 trucks a week. A one-month supply is 10 trucks.

Trustee Bertucci moved to direct staff and the Village Attorney to prepare final documents granting the Planned Unit Development approval and rezoning relief requested, and subject to the recommended conditions, all as set forth in the agenda materials for this meeting. Trustee Schwingbeck Seconded the Motion.

Trustee Dunnington asked how the proposed tariffs might affect his business. Mr. Downey said he will switch from Canadian suppliers for tubing to US suppliers, but will still be able to meet his needs.

Trustee Zyck asked how soon they might move forward. Mr. Downey said he wanted to be prepared to grow, but the actual timing depended on the market. He is already bringing

the steel staircase construction in-house.

President Tinaglia recommended that Mr. Downey continue through the Village's process through the permitting stage, so that when he was ready to go, he could begin construction. Otherwise, the approvals might expire.

The question was called.

The Motion: Passed

Ayes: Trustee Bertucci, Trustee Dunnington, Trustee LaBedz, Trustee Manganaro, Trustee Santa Maria, Trustee Schwingbeck, President Tinaglia, Trustee Zyck

Nays: None

Absent: Trustee Shirley

#### XI. ADJOURNMENT

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Trustee LaBedz moved to Adjourn at 8:28 p.m. Trustee Santa Maria Seconded the Motion.

The Motion: Passed

Ayes: Trustee Bertucci, Trustee Dunnington, Trustee LaBedz, Trustee Manganaro, Trustee Santa Maria, Trustee Schwingbeck, President Tinaglia, Trustee Zyck

Nays: None

Absent: Trustee Shirley



**VILLAGE OF ARLINGTON  
HEIGHTS  
WARRANT REGISTER FOR  
CHECK DATE: 6/30/2025**

| Fund | Fund Description            | Total Transaction Amount |
|------|-----------------------------|--------------------------|
| 101  | GENERAL FUND                | \$900,003.15             |
| 211  | MOTOR FUEL TAX FUND         | \$232,605.36             |
| 215  | CDBG FUND                   | \$935.00                 |
| 227  | FOREIGN FIRE INS TAX FUND   | \$9,716.36               |
| 231  | CRIMINAL INVESTIGATION FD   | \$19,062.97              |
| 235  | MUNICIPAL PARKG OPR FUND    | \$62,588.22              |
| 263  | TIF IV                      | \$1,773.69               |
| 264  | TIF V                       | \$2,284.50               |
| 267  | SOUTH ARL HTS RD TIF        | \$1,100.66               |
| 401  | CAPITAL PROJECTS FUND       | \$849,630.00             |
| 426  | STORM WATER CONTROL FUND    | \$44,441.95              |
| 505  | WATER AND SEWER FUND        | \$1,231,160.24           |
| 506  | LEAD SERVICE LINE REPL FUND | \$10,023.90              |
| 511  | SOLID WASTE FUND SWANCC     | \$147,788.00             |
| 515  | ARTS ENTERT & EVENTS FUND   | \$23,893.59              |
| 605  | HEALTH INSURANCE FUND       | \$1,439,595.42           |
| 611  | GENERAL LIABILITY INS FND   | \$232.75                 |
| 615  | WORKERS COMPENSATION INS    | \$4,000.00               |
| 621  | FLEET OPERATIONS FUND       | \$29,906.91              |
| 625  | TECHNOLOGY FUND             | \$182,630.55             |
| 705  | POLICE PENSION FUND         | \$1,530.00               |
| 715  | GUARANTY DEPOSITS FUND      | \$6,500.00               |
| 721  | ESCROW DEPOSITS FUND        | \$142,692.39             |

**TOTAL ALL FUNDS** **\$5,344,095.61**

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #          | ACCOUNT #        | VENDOR NAME/#                  | DESCRIPTION                 | AMOUNT      | TOTAL AMOUNT |
|------------------|------------------|--------------------------------|-----------------------------|-------------|--------------|
| NON DEPARTMENTAL |                  |                                |                             |             |              |
| 312549           | 721-0000-231011- | ARLINGTON HTS PARK DISTRICT    | CASH IN LIEU OF LAND        | \$16,176.12 | \$16,176.12  |
| 312552           | 721-0000-231011- | ARLINGTON HTS SCHOOL DIST 25   | CASH IN LIEU OF LAND        | \$7,142.52  | \$7,142.52   |
| 312639           | 101-0000-140450- | GROOT INC                      | ANNUAL FEE                  | \$8,370.00  | \$8,370.00   |
| 312646           | 721-0000-231003- | HUNDEN PARTNERS                | PROFESSIONAL SERVICES       | \$12,500.00 | \$92,500.00  |
| 312646           | 721-0000-231003- | HUNDEN PARTNERS                | PROFESSIONAL SERVICES       | \$80,000.00 |              |
| 312712           | 715-0000-220930- | Angel Fernandez                | BOND REFUND-REC-011983-2025 | \$200.00    | \$200.00     |
| 312713           | 715-0000-220930- | Anne Martin                    | BOND REFUND-REC-011973-2025 | \$200.00    | \$200.00     |
| 312714           | 715-0000-220930- | Blue Construction Corp         | BOND REFUND-REC-011977-2025 | \$200.00    | \$600.00     |
| 312714           | 715-0000-220930- | Blue Construction Corp         | BOND REFUND-REC-011977-2025 | \$200.00    |              |
| 312714           | 715-0000-220930- | Blue Construction Corp         | BOND REFUND-REC-011977-2025 | \$200.00    |              |
| 312715           | 715-0000-220930- | Blue Construction Corp         | BOND REFUND-REC-011979-2025 | \$200.00    | \$200.00     |
| 312716           | 715-0000-220930- | Charles Schrum                 | BOND REFUND-REC-011999-2025 | \$200.00    | \$200.00     |
| 312717           | 715-0000-220930- | Delgado's landscaping Delgados | BOND REFUND-REC-011976-2025 | \$200.00    | \$200.00     |
| 312718           | 715-0000-220930- | FORTIS                         | BOND REFUND-REC-011981-2025 | \$200.00    | \$200.00     |

Department 0000

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#              | DESCRIPTION                 | AMOUNT   | TOTAL AMOUNT |
|---------|------------------|----------------------------|-----------------------------|----------|--------------|
| 312719  | 715-0000-220930- | FORTIS                     | BOND REFUND-REC-011982-2025 | \$200.00 | \$200.00     |
| 312720  | 715-0000-220930- | J & S PAVING               | BOND REFUND-REC-011971-2025 | \$200.00 | \$200.00     |
| 312721  | 715-0000-220930- | Jet-Black                  | BOND REFUND-REC-011990-2025 | \$200.00 | \$200.00     |
| 312722  | 715-0000-220930- | JL Contractor Services Ltd | BOND REFUND-REC-011975-2025 | \$200.00 | \$200.00     |
| 312723  | 715-0000-220930- | John Garson                | BOND REFUND-REC-011991-2025 | \$200.00 | \$200.00     |
| 312724  | 715-0000-220930- | JRC Design Build           | BOND REFUND-REC-011987-2025 | \$200.00 | \$200.00     |
| 312725  | 715-0000-220930- | JRC Design Build           | BOND REFUND-BLDR2024-00675  | \$200.00 | \$200.00     |
| 312726  | 715-0000-220930- | Kaplan Paving              | BOND REFUND-REC-011984-2025 | \$200.00 | \$200.00     |
| 312727  | 715-0000-220930- | Kaplan Paving              | BOND REFUND-REC-011985-2025 | \$200.00 | \$200.00     |
| 312728  | 715-0000-220930- | Kaplan Paving              | BOND REFUND-REC-011994-2025 | \$200.00 | \$200.00     |
| 312729  | 715-0000-220930- | KAPLAN PAVING              | BOND REFUND-REC-011978-2025 | \$200.00 | \$200.00     |
| 312730  | 715-0000-220930- | KAPLAN PAVING              | BOND REFUND-REC-011986-2025 | \$200.00 | \$200.00     |
| 312731  | 715-0000-220930- | KAPLAN PAVING              | BOND REFUND-REC-011989-2025 | \$200.00 | \$200.00     |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                           | DESCRIPTION                  | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|-----------------------------------------|------------------------------|-------------|--------------|
| 312732  | 715-0000-220930- | OHI, LLC                                | BOND REFUND-REC-012000-2025  | \$200.00    | \$200.00     |
| 312733  | 715-0000-220930- | paul sugar                              | BOND REFUND-REC-011974-2025  | \$200.00    | \$400.00     |
| 312733  | 715-0000-220930- | paul sugar                              | BOND REFUND-REC-011974-2025  | \$200.00    |              |
| 312734  | 715-0000-220930- | Pozzi Construction Inc                  | BOND REFUND-REC-011972-2025  | \$200.00    | \$400.00     |
| 312734  | 715-0000-220930- | Pozzi Construction Inc                  | BOND REFUND-REC-011972-2025  | \$200.00    |              |
| 312735  | 715-0000-220930- | Rea Paving Inc.                         | BOND REFUND-REC-011992-2025  | \$200.00    | \$200.00     |
| 312736  | 715-0000-220930- | RK Quality Remodeling                   | BOND REFUND-REC-011998-2025  | \$200.00    | \$700.00     |
| 312736  | 715-0000-220930- | RK Quality Remodeling                   | BOND REFUND-REC-011998-2025  | \$500.00    |              |
| 312737  | 715-0000-220930- | Scaravalle Company Inc.                 | BOND REFUND-REC-011993-2025  | \$200.00    | \$200.00     |
| 312744  | 101-0000-421200- | SCOTT YOO                               | LIQUOR LICENSE REFUND        | \$603.78    | \$603.78     |
| 312745  | 505-0000-452420- | COVEY, FREDELL                          | WATER REFUND                 | \$17.70     | \$17.70      |
| 312788  | 721-0000-231003- | T.Y. LIN INTERNATIONAL GREAT LAKES INC. | PROFESSIONAL SERVICES        | \$26,873.75 | \$26,873.75  |
| 802502  | 101-0000-210950- | RTA/CTA BENEFIT PROGRAM                 | EMPLOYEE RTA BENEFIT PROGRAM | \$531.50    | \$531.50     |
| 902608  | 101-0000-210910- | EMPLOYEE BENEFITS CORP                  | HEALTH/DEPENDENT CARE FSA    | \$6,656.48  | \$7,812.53   |



# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                      | DESCRIPTION                        | AMOUNT        | TOTAL AMOUNT         |
|---------|------------------|------------------------------------|------------------------------------|---------------|----------------------|
| 902608  | 101-0000-210930- | EMPLOYEE BENEFITS CORP             | HEALTH/DEPENDENT CARE FSA          | \$1,156.05    |                      |
|         |                  |                                    |                                    |               | <b>\$11,836.79</b>   |
| 902612  | 101-0000-210910- | EMPLOYEE BENEFITS CORP             | DEPENDENT/HEALTH CARE FSA          | \$9,756.79    |                      |
| 902612  | 101-0000-210930- | EMPLOYEE BENEFITS CORP             | DEPENDENT/HEALTH CARE FSA          | \$2,080.00    |                      |
|         |                  |                                    |                                    |               | <b>\$574.95</b>      |
| 902613  | 101-0000-210820- | SONTIQ                             | ID PROTECTION                      | \$574.95      |                      |
|         |                  |                                    |                                    |               | <b>\$9,291.27</b>    |
| 902614  | 101-0000-210810- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE               | \$261.42      |                      |
| 902614  | 101-0000-210810- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE               | \$9,029.85    |                      |
|         |                  |                                    |                                    |               | <b>\$9,302.77</b>    |
| 902616  | 101-0000-210910- | EMPLOYEE BENEFITS CORP             | HEALTH/DEPENDENT CARE FSA          | \$6,207.72    |                      |
| 902616  | 101-0000-210930- | EMPLOYEE BENEFITS CORP             | HEALTH/DEPENDENT CARE FSA          | \$3,095.05    |                      |
|         |                  |                                    |                                    |               | <b>\$2,749.50</b>    |
| 902618  | 101-0000-211070- | METLIFE LEGAL PLANS, INC           | METLIFE LEGAL PLANS JUNE/JULY 2025 | \$175.50      |                      |
| 902618  | 101-0000-211070- | METLIFE LEGAL PLANS, INC           | METLIFE LEGAL PLANS JUNE/JULY 2025 | \$195.00      |                      |
| 902618  | 101-0000-211070- | METLIFE LEGAL PLANS, INC           | METLIFE LEGAL PLANS JUNE/JULY 2025 | \$1,189.50    |                      |
| 902618  | 101-0000-211070- | METLIFE LEGAL PLANS, INC           | METLIFE LEGAL PLANS JUNE/JULY 2025 | \$1,189.50    |                      |
|         |                  |                                    |                                    |               | <b>(\$65,365.22)</b> |
| 902619  | 605-0000-471230- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 5/15-5/31           | (\$65,365.22) |                      |
|         |                  |                                    |                                    |               | <b>(\$27,819.92)</b> |
| 902621  | 605-0000-471230- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 6/1-6/15            | (\$27,819.92) |                      |
|         |                  |                                    |                                    |               | <b>\$6,806.11</b>    |
| 902623  | 101-0000-211060- | VISION SERVICE PLAN                | VISION INSURANCE                   | \$1,729.35    |                      |
| 902623  | 101-0000-211060- | VISION SERVICE PLAN                | VISION INSURANCE                   | \$5,076.76    |                      |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

| CHECK #                | ACCOUNT #        | VENDOR NAME/#          | DESCRIPTION               | AMOUNT       | TOTAL AMOUNT |
|------------------------|------------------|------------------------|---------------------------|--------------|--------------|
|                        |                  |                        |                           |              | \$6,609.07   |
| 902629                 | 101-0000-210910- | EMPLOYEE BENEFITS CORP | HEALTH/DEPENDENT CARE FSA | \$5,811.07   |              |
| 902629                 | 101-0000-210930- | EMPLOYEE BENEFITS CORP | HEALTH/DEPENDENT CARE FSA | \$798.00     |              |
| DEPARTMENT 0000 TOTAL: |                  |                        |                           | \$120,513.22 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

Department 0101

| CHECK #                 | ACCOUNT #        | VENDOR NAME/#                     | DESCRIPTION           | AMOUNT      | TOTAL AMOUNT |
|-------------------------|------------------|-----------------------------------|-----------------------|-------------|--------------|
| BOARD OF TRUSTEES ADMIN |                  |                                   |                       |             |              |
|                         | 101-0101-522030- | ARLINGTON HTS CHAMBER OF COM      | EVENT SUPPLIES        | \$1,000.00  | \$1,000.00   |
| 312582                  | 101-0101-521650- | CAPTION FIRST INC                 | CAPTIONING SERVICES   | \$318.00    | \$318.00     |
| 312588                  | 101-0101-530010- | CHICAGO TRIBUNE                   | SUBSCRIPTION          | \$591.99    | \$591.99     |
| 312627                  | 101-0101-530050- | FASTSIGNS                         | PRINTING SERVICES     | \$400.00    | \$400.00     |
| 312674                  | 101-0101-521650- | LORELLE COMMUNICATIONS INC        | PROFESSIONAL SERVICES | \$9,000.00  | \$9,000.00   |
| 312707                  | 101-0101-522030- | NORTHWEST MUNICIPAL<br>CONFERENCE | TRAVEL & TRAINING     | \$110.00    | \$110.00     |
| DEPARTMENT 0101 TOTAL:  |                  |                                   |                       | \$11,419.99 |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #                   | ACCOUNT #        | VENDOR NAME/#                      | DESCRIPTION              | AMOUNT      | TOTAL AMOUNT |
|---------------------------|------------------|------------------------------------|--------------------------|-------------|--------------|
| INTEGRATED SERVICES ADMIN |                  |                                    |                          |             |              |
|                           | 101-0201-522020- | IL CITY/COUNTY MGMT ASSOC          | DUES                     | \$185.50    | \$1,314.78   |
|                           | 101-0201-522030- | NORTHERN IL UNIVERSITY             | TRAVEL & TRAINING        | \$250.00    |              |
|                           | 101-0201-522030- | NORTHERN IL UNIVERSITY             | TRAVEL & TRAINING        | \$250.00    |              |
|                           | 101-0201-522030- | NORTHERN IL UNIVERSITY             | TRAVEL & TRAINING        | \$120.00    |              |
|                           | 101-0201-522030- | FAUSTOS ITALIAN KITCHEN & CATERING | MEETING SUPPLIES         | \$79.49     |              |
|                           | 101-0201-522030- | PEGGY KINNANE'S LLC                | MEETING SUPPLIES         | \$99.27     |              |
|                           | 101-0201-522030- | TOSCANA                            | MEETING SUPPLIES         | \$54.61     |              |
|                           | 101-0201-522030- | PEGGY KINNANE'S LLC                | EVENT SUPPLIES           | \$274.92    |              |
|                           | 101-0201-522700- | APPLE STORE                        | ICLOUD STORAGE           | \$0.99      |              |
|                           |                  |                                    |                          |             | \$100.00     |
| 312564                    | 101-0201-522700- | AT & T MOBILITY                    | ACCT 232106787838        | \$100.00    |              |
|                           |                  |                                    |                          |             | \$12.08      |
| 312581                    | 101-0201-522150- | CANON U.S.A. INC                   | OFFICE MACHINES & ACCESS | \$12.08     |              |
|                           |                  |                                    |                          |             | \$690.04     |
| 312627                    | 101-0201-530050- | FASTSIGNS                          | PRINTING SERVICES        | \$340.04    |              |
| 312627                    | 515-0201-540550- | FASTSIGNS                          | PRINTING SERVICES        | \$350.00    |              |
|                           |                  |                                    |                          |             | \$200.00     |
| 312647                    | 101-0201-522020- | ICMA MEMBERSHIP RENEWALS           | DUES                     | \$200.00    |              |
|                           |                  |                                    |                          |             | \$824.71     |
| 312654                    | 101-0201-522030- | JACK CASCONI                       | TRAVEL & TRAINING        | \$824.71    |              |
|                           |                  |                                    |                          |             | \$10,000.00  |
| 312677                    | 401-0201-520050- | MAC STRATEGIES GROUP INC           | PROFESSIONAL SERVICES    | \$10,000.00 |              |
|                           |                  |                                    |                          |             | \$70.72      |

Department 0201

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#      | DESCRIPTION                   | AMOUNT             | TOTAL AMOUNT       |
|---------|------------------|--------------------|-------------------------------|--------------------|--------------------|
| 312692  | 101-0201-522030- | MIKULA, DIANA      | TRAVEL & TRAINING             | \$70.72            |                    |
|         |                  |                    |                               |                    | <b>\$38.00</b>     |
| 312759  | 101-0201-522030- | RANDY RECKLAUS     | TRAVEL & TRAINING             | \$38.00            |                    |
|         |                  |                    |                               |                    | <b>\$64,774.29</b> |
| 902625  | 101-0201-520100- | ELROD FRIEDMAN LLP | LEGAL SERVICES                | \$64,774.29        |                    |
|         |                  |                    | <b>DEPARTMENT 0201 TOTAL:</b> | <b>\$78,024.62</b> |                    |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #               | ACCOUNT #        | VENDOR NAME/#                          | DESCRIPTION              | AMOUNT     | TOTAL AMOUNT |
|-----------------------|------------------|----------------------------------------|--------------------------|------------|--------------|
| HUMAN RESOURCES ADMIN |                  |                                        |                          |            |              |
|                       |                  |                                        |                          |            | \$1,175.10   |
|                       | 101-0301-520050- | GRAMMARLY PRO                          | OFFICE EQUIPMENT         | \$72.00    |              |
|                       | 101-0301-520050- | CONSENSUS CLOUD SOLUTIONS              | OFFICE EQUIPMENT         | \$49.99    |              |
|                       | 101-0301-522010- | INTERNATIONAL COUNCIL OF SHOPPING CTRS | ADVERTISING              | \$75.00    |              |
|                       | 101-0301-522010- | IL GFOA                                | ADVERTISING              | \$250.00   |              |
|                       | 101-0301-522010- | LINKEDIN CORPORATION                   | ADVERTISING              | \$169.99   |              |
|                       | 101-0301-522010- | IL MUNICIPAL LEAGUE                    | ADVERTISING              | \$35.00    |              |
|                       | 101-0301-522020- | SOCIETY FOR HUMAN RESOURCE MANAGEMENT  | DUES                     | \$299.00   |              |
|                       | 101-0301-530050- | AMAZON COM CAPITAL SERVICES            | OFFICE SUPPLIES          | \$50.34    |              |
|                       | 101-0301-530050- | AMAZON COM CAPITAL SERVICES            | OFFICE SUPPLIES          | \$29.78    |              |
|                       | 605-0301-533050- | GRAMMARLY PRO                          | OFFICE EQUIPMENT         | \$144.00   |              |
|                       |                  |                                        |                          |            | \$40.97      |
| 312543                | 101-0301-530050- | AMAZON COM CAPITAL SERVICES            | OFFICE SUPPLIES          | \$40.97    |              |
|                       |                  |                                        |                          |            | \$40.68      |
| 312581                | 101-0301-522150- | CANON U.S.A. INC                       | OFFICE MACHINES & ACCESS | \$40.68    |              |
|                       |                  |                                        |                          |            | \$2,357.50   |
| 312593                | 101-0301-520200- | CLARK BAIRD SMITH LLP                  | PROFESSIONAL SERVICES    | \$2,357.50 |              |
|                       |                  |                                        |                          |            | \$120.00     |
| 312627                | 101-0301-530050- | FASTSIGNS                              | PRINTING SERVICES        | \$120.00   |              |
|                       |                  |                                        |                          |            | \$50.00      |
| 312651                | 101-0301-522010- | ILCMA                                  | ADVERTISING              | \$50.00    |              |
|                       |                  |                                        |                          |            | \$10,242.00  |
| 312704                | 605-0301-520500- | NORTHWEST COMMUNITY HOSPITAL           | BIENNIAL PHYSICALS       | \$400.00   |              |
| 312704                | 605-0301-520500- | NORTHWEST COMMUNITY HOSPITAL           | BIENNIAL PHYSICALS       | \$1,364.00 |              |

Department 0301

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                      | DESCRIPTION              | AMOUNT       | TOTAL AMOUNT        |
|---------|------------------|------------------------------------|--------------------------|--------------|---------------------|
| 312704  | 605-0301-520500- | NORTHWEST COMMUNITY HOSPITAL       | BIENNIAL PHYSICALS       | \$4,180.00   |                     |
| 312704  | 605-0301-520500- | NORTHWEST COMMUNITY HOSPITAL       | BIENNIAL PHYSICALS       | \$4,298.00   |                     |
|         |                  |                                    |                          |              | <b>\$80.00</b>      |
| 312750  | 605-0301-520500- | PETTY CASH                         | PROFESSIONAL SERVICES    | \$80.00      |                     |
|         |                  |                                    |                          |              | <b>\$4,000.00</b>   |
| 312778  | 615-0301-520500- | SRSD CONSULTING LLC                | PROFESSIONAL SERVICES    | \$4,000.00   |                     |
|         |                  |                                    |                          |              | <b>\$8,132.90</b>   |
| 902614  | 605-0301-520650- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE     | \$268.49     |                     |
| 902614  | 605-0301-520650- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE     | \$389.20     |                     |
| 902614  | 605-0301-520650- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE     | \$667.25     |                     |
| 902614  | 605-0301-520650- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE     | \$3,063.51   |                     |
| 902614  | 605-0301-520650- | DEARBORN LIFE INS CO               | LIFE / STD INSURANCE     | \$3,744.45   |                     |
|         |                  |                                    |                          |              | <b>\$714.39</b>     |
| 902617  | 605-0301-520440- | EMPLOYEE BENEFITS CORP             | FSA ADMIN FEES           | \$16.48      |                     |
| 902617  | 605-0301-520440- | EMPLOYEE BENEFITS CORP             | FSA ADMIN FEES           | \$46.35      |                     |
| 902617  | 605-0301-520440- | EMPLOYEE BENEFITS CORP             | FSA ADMIN FEES           | \$651.56     |                     |
|         |                  |                                    |                          |              | <b>\$526,353.76</b> |
| 902619  | 605-0301-542750- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 5/15-5/31 | \$500,681.47 |                     |
| 902619  | 605-0301-542770- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 5/15-5/31 | \$25,672.29  |                     |
|         |                  |                                    |                          |              | <b>\$197,838.55</b> |
| 902620  | 605-0301-520550- | BLUE CROSS BLUE SHIELD OF ILLINOIS | ADMIN FEES               | \$197,838.55 |                     |
|         |                  |                                    |                          |              | <b>\$456,203.83</b> |
| 902621  | 605-0301-542750- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 6/1-6/15  | \$428,218.29 |                     |
| 902621  | 605-0301-542770- | BLUE CROSS BLUE SHIELD OF ILLINOIS | MEDICAL/DENTAL 6/1-6/15  | \$27,985.54  |                     |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
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| CHECK # | ACCOUNT #        | VENDOR NAME/#                      | DESCRIPTION                   | AMOUNT                | TOTAL AMOUNT        |
|---------|------------------|------------------------------------|-------------------------------|-----------------------|---------------------|
|         |                  |                                    |                               |                       | <b>\$9,817.56</b>   |
| 902622  | 605-0301-520450- | BENISTAR/HARTFORD - 6795           | RETIREE INSURANCE             | \$258.40              |                     |
| 902622  | 605-0301-542750- | BENISTAR/HARTFORD - 6795           | RETIREE INSURANCE             | \$9,559.16            |                     |
|         |                  |                                    |                               |                       | <b>\$1,388.00</b>   |
| 902624  | 605-0301-520650- | PRUDENTIAL INSURANCE CO OF AMERICA | PAID UP LIFE INSURANCE        | \$1,388.00            |                     |
|         |                  |                                    |                               |                       | <b>\$321,865.57</b> |
| 902628  | 605-0301-520600- | HMO ILLINOIS                       | JULY 2025 PREMIUM             | \$321,865.57          |                     |
|         |                  |                                    | <b>DEPARTMENT 0301 TOTAL:</b> | <b>\$1,540,420.81</b> |                     |



# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #              | ACCOUNT #        | VENDOR NAME/#          | DESCRIPTION              | AMOUNT     | TOTAL AMOUNT      |
|----------------------|------------------|------------------------|--------------------------|------------|-------------------|
| <b>FINANCE ADMIN</b> |                  |                        |                          |            |                   |
|                      |                  |                        |                          |            | <b>\$450.00</b>   |
|                      | 101-0501-522030- | IL GFOA                | TRAVEL & TRAINING        | \$200.00   |                   |
|                      | 101-0501-522030- | IL GFOA                | TRAVEL & TRAINING        | \$250.00   |                   |
|                      |                  |                        |                          |            | <b>\$34.36</b>    |
| 312581               | 101-0501-522150- | CANON U.S.A. INC       | OFFICE MACHINES & ACCESS | \$34.36    |                   |
|                      |                  |                        |                          |            | <b>\$199.80</b>   |
| 312611               | 101-0501-522010- | DAILY HERALD           | ADVERTISING              | \$199.80   |                   |
|                      |                  |                        |                          |            | <b>\$160.00</b>   |
| 312627               | 101-0501-530050- | FASTSIGNS              | OFFICE SUPPLIES          | \$160.00   |                   |
|                      |                  |                        |                          |            | <b>\$342.54</b>   |
| 312711               | 101-0501-530050- | ODP BUSINESS SOLUTIONS | OFFICE SUPPLIES          | \$60.19    |                   |
| 312711               | 101-0501-530050- | ODP BUSINESS SOLUTIONS | OFFICE SUPPLIES          | \$282.35   |                   |
|                      |                  |                        |                          |            | <b>\$232.75</b>   |
| 312742               | 611-0501-542600- | DAVID LESTER           | RESIDENT REIMBURSEMENT   | \$232.75   |                   |
|                      |                  |                        |                          |            | <b>\$42.36</b>    |
| 312750               | 101-0501-522030- | PETTY CASH             | TRAVEL & TRAINING        | \$42.36    |                   |
|                      |                  |                        |                          |            | <b>\$2,254.62</b> |
| 312757               | 101-0501-521020- | QUADIENT INC           | EQUIPMENT MAINTENANCE    | \$2,254.62 |                   |
|                      |                  |                        |                          |            | <b>\$1,278.27</b> |
| 312772               | 505-0501-522100- | SEBIS DIRECT INC       | PRINTING SERVICES        | \$1,278.27 |                   |
|                      |                  |                        |                          |            | <b>\$30.00</b>    |
| 312798               | 101-0501-520230- | TYLER TECHNOLOGIES INC | SERVICE FEES             | \$5.00     |                   |
| 312798               | 101-0501-520230- | TYLER TECHNOLOGIES INC | SERVICE FEES             | \$25.00    |                   |
|                      |                  |                        |                          |            | <b>\$4,925.83</b> |
| 902609               | 101-0501-522050- | CITIBANK               | POSTAGE                  | \$4,925.83 |                   |

Department 0501

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #                | ACCOUNT #        | VENDOR NAME/#    | DESCRIPTION | AMOUNT      | TOTAL AMOUNT |
|------------------------|------------------|------------------|-------------|-------------|--------------|
| 902615                 | 505-0501-522050- | SEBIS DIRECT INC | POSTAGE     | \$4,394.39  | \$4,394.39   |
| DEPARTMENT 0501 TOTAL: |                  |                  |             | \$14,344.92 |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #                      | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION       | AMOUNT     | TOTAL AMOUNT |
|------------------------------|------------------|-----------------------------|-------------------|------------|--------------|
| INFORMATION TECHNOLOGY ADMIN |                  |                             |                   |            |              |
|                              |                  |                             |                   |            | \$3,103.37   |
|                              | 625-0601-521655- | CLOUDFLARE                  | OFFICE EQUIPMENT  | \$25.00    |              |
|                              | 625-0601-521655- | WASABI TECHNOLOGIES, LLC    | OFFICE EQUIPMENT  | \$54.48    |              |
|                              | 625-0601-521655- | CLOUDFLARE                  | OFFICE EQUIPMENT  | \$25.00    |              |
|                              | 625-0601-521655- | WASABI TECHNOLOGIES, LLC    | OFFICE EQUIPMENT  | \$93.36    |              |
|                              | 625-0601-521655- | JOTFORM, INC                | OFFICE EQUIPMENT  | \$64.50    |              |
|                              | 625-0601-521655- | SIMPLEMDM                   | OFFICE EQUIPMENT  | \$147.00   |              |
|                              | 625-0601-522020- | GMIS INTERNATIONAL          | DUES              | \$550.00   |              |
|                              | 625-0601-522030- | CBT NUGGETS LLC             | TRAVEL & TRAINING | \$59.00    |              |
|                              | 625-0601-522700- | VERIZON WIRELESS            | OFFICE EQUIPMENT  | \$252.01   |              |
|                              | 625-0601-522700- | RCN                         | MONTHLY INTERNET  | \$65.99    |              |
|                              | 625-0601-530050- | HOME DEPOT CREDIT SERVICES  | OFFICE SUPPLIES   | (\$4.36)   |              |
|                              | 625-0601-530050- | TWISTED STEM                | SYMPATHY FLOWERS  | \$93.38    |              |
|                              | 625-0601-530050- | HOME DEPOT CREDIT SERVICES  | OFFICE EQUIPMENT  | \$6.23     |              |
|                              | 625-0601-530050- | HOME DEPOT CREDIT SERVICES  | TOOLS             | \$4.36     |              |
|                              | 625-0601-550100- | UBIQUITI INC                | OFFICE EQUIPMENT  | \$372.70   |              |
|                              | 625-0601-550100- | UBIQUITI INC                | OFFICE EQUIPMENT  | \$1,078.80 |              |
|                              | 625-0601-550100- | UBIQUITI INC                | OFFICE EQUIPMENT  | \$211.70   |              |
|                              | 625-0601-550100- | EBAY                        | OFFICE EQUIPMENT  | \$9.97     |              |
|                              | 625-0601-550100- | EBAY                        | OFFICE EQUIPMENT  | \$352.04   |              |
|                              | 625-0601-550100- | EBAY                        | OFFICE EQUIPMENT  | (\$352.04) |              |
|                              | 625-0601-550100- | NEWEGG BUSINESS INC         | OFFICE EQUIPMENT  | (\$5.75)   |              |
|                              |                  |                             |                   |            | \$225.22     |
| 312543                       | 625-0601-530050- | AMAZON COM CAPITAL SERVICES | OFFICE EQUIPMENT  | \$7.48     |              |
| 312543                       | 625-0601-530050- | AMAZON COM CAPITAL SERVICES | OFFICE EQUIPMENT  | \$18.88    |              |

Department 0601

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                  | DESCRIPTION             | AMOUNT       | TOTAL AMOUNT        |
|---------|------------------|--------------------------------|-------------------------|--------------|---------------------|
| 312543  | 625-0601-530050- | AMAZON COM CAPITAL SERVICES    | OFFICE SUPPLIES         | \$7.71       |                     |
| 312543  | 625-0601-550100- | AMAZON COM CAPITAL SERVICES    | OFFICE EQUIPMENT        | \$22.59      |                     |
| 312543  | 625-0601-550100- | AMAZON COM CAPITAL SERVICES    | OFFICE EQUIPMENT        | \$168.56     |                     |
|         |                  |                                |                         |              | <b>\$4,437.00</b>   |
| 312584  | 625-0601-522050- | CDS OFFICE TECHNOLOGIES        | OFFICE EQUIPMENT        | \$15.00      |                     |
| 312584  | 625-0601-550100- | CDS OFFICE TECHNOLOGIES        | OFFICE EQUIPMENT        | \$2,164.00   |                     |
| 312584  | 625-0601-550100- | CDS OFFICE TECHNOLOGIES        | OFFICE EQUIPMENT        | \$2,258.00   |                     |
|         |                  |                                |                         |              | <b>\$3,798.07</b>   |
| 312585  | 625-0601-521655- | CDW GOVERNMENT INC             | OFFICE EQUIPMENT        | \$517.50     |                     |
| 312585  | 625-0601-550100- | CDW GOVERNMENT INC             | OFFICE EQUIPMENT        | \$3,280.57   |                     |
|         |                  |                                |                         |              | <b>\$18,045.06</b>  |
| 312592  | 625-0601-521655- | CIVICPLUS LLC                  | OFFICE EQUIPMENT        | \$18,045.06  |                     |
|         |                  |                                |                         |              | <b>\$4,869.86</b>   |
| 312599  | 625-0601-521650- | COMCAST PROCESSING CENTER      | ACCT 907065060          | \$4,869.86   |                     |
|         |                  |                                |                         |              | <b>\$171.24</b>     |
| 312612  | 625-0601-550100- | DELL SERVICE SALES             | OFFICE EQUIPMENT        | \$171.24     |                     |
|         |                  |                                |                         |              | <b>\$11,495.00</b>  |
| 312626  | 625-0601-521655- | ENVIRONMENTAL SYSTEMS RESEARCH | OFFICE EQUIPMENT        | \$11,495.00  |                     |
|         |                  |                                |                         |              | <b>\$40.00</b>      |
| 312627  | 625-0601-530050- | FASTSIGNS                      | PRINTING SERVICES       | \$40.00      |                     |
|         |                  |                                |                         |              | <b>\$8,762.00</b>   |
| 312758  | 625-0601-550100- | QUALITY POWER SOLUTIONS, LLC   | OFFICE EQUIPMENT        | \$8,762.00   |                     |
|         |                  |                                |                         |              | <b>\$107,650.70</b> |
| 312798  | 625-0601-550100- | TYLER TECHNOLOGIES INC         | COMPUTERSDP & WORD PROC | \$107,650.70 |                     |
|         |                  |                                |                         |              | <b>\$20,033.03</b>  |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#              | DESCRIPTION            | AMOUNT       | TOTAL AMOUNT |
|---------|------------------|----------------------------|------------------------|--------------|--------------|
| 902607  | 625-0601-520050- | MUNICIPAL GIS PARTNERS INC | GIS SERVICES           | \$20,033.03  |              |
|         |                  |                            | DEPARTMENT 0601 TOTAL: | \$182,630.55 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

Department 1008

| CHECK #                       | ACCOUNT #        | VENDOR NAME/#            | DESCRIPTION | AMOUNT   | TOTAL AMOUNT |
|-------------------------------|------------------|--------------------------|-------------|----------|--------------|
| BOARDS & COMM FIRE & POL COMM |                  |                          |             |          |              |
|                               | 101-1008-522010- | NATIONAL MINORITY UPDATE | ADVERTISING | \$295.00 | \$295.00     |
| DEPARTMENT 1008 TOTAL:        |                  |                          |             | \$295.00 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
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Department 1013

| CHECK #                       | ACCOUNT #        | VENDOR NAME/# | DESCRIPTION            | AMOUNT   | TOTAL AMOUNT |
|-------------------------------|------------------|---------------|------------------------|----------|--------------|
| BOARDS & COMM SENIOR CITIZENS |                  |               |                        |          |              |
|                               | 101-1013-533050- | CROWN AWARDS  | MISCELLANEOUS SUPPLIES | \$112.26 | \$112.26     |
| DEPARTMENT 1013 TOTAL:        |                  |               |                        | \$112.26 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
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Department 1018

| CHECK #                      | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION      | AMOUNT     | TOTAL AMOUNT |
|------------------------------|------------------|------------------------------|------------------|------------|--------------|
| BOARDS & COMM SPECIAL EVENTS |                  |                              |                  |            |              |
|                              | 515-1018-540550- | GARIBALDIS ARLINGTON HEIGHTS | MEETING SUPPLIES | \$200.92   | \$200.92     |
| 312533                       | 515-1018-540550- | A ZOO TO YOU                 | EVENT SERVICES   | \$2,070.00 | \$2,070.00   |
| DEPARTMENT 1018 TOTAL:       |                  |                              |                  | \$2,270.92 |              |



VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

Department 2005

| CHECK #                        | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION            | AMOUNT     | TOTAL AMOUNT |
|--------------------------------|------------------|-----------------------------|------------------------|------------|--------------|
| SPECIAL EVENTS METROPOLIS THTR |                  |                             |                        |            |              |
|                                |                  |                             |                        |            | \$7,536.24   |
|                                | 515-2005-550550- | APPLE STORE                 | METROPOLIS EQUIPMENT   | \$135.00   |              |
|                                | 515-2005-550550- | DELL MARKETING LP           | METROPOLIS EQUIPMENT   | \$139.00   |              |
|                                | 515-2005-550550- | DELL MARKETING LP           | METROPOLIS EQUIPMENT   | \$145.24   |              |
|                                | 515-2005-550550- | SWEETWATER                  | METROPOLIS EQUIPMENT   | \$858.00   |              |
|                                | 515-2005-550550- | DELL MARKETING LP           | METROPOLIS EQUIPMENT   | \$1,870.00 |              |
|                                | 515-2005-550550- | APPLE STORE                 | METROPOLIS EQUIPMENT   | \$2,059.00 |              |
|                                | 515-2005-550550- | DELL MARKETING LP           | METROPOLIS EQUIPMENT   | \$2,330.00 |              |
|                                |                  |                             |                        |            | \$1,476.20   |
| 312543                         | 515-2005-550550- | AMAZON COM CAPITAL SERVICES | METROPOLIS EQUIPMENT   | \$1,476.20 |              |
|                                |                  |                             | DEPARTMENT 2005 TOTAL: | \$9,012.44 |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #           | ACCOUNT #        | VENDOR NAME/#                        | DESCRIPTION       | AMOUNT     | TOTAL AMOUNT |
|-------------------|------------------|--------------------------------------|-------------------|------------|--------------|
| POLICE DEPT ADMIN |                  |                                      |                   |            |              |
|                   |                  |                                      |                   |            | \$14,589.74  |
|                   | 101-3001-521655- | ADOBE                                | OFFICE EQUIPMENT  | \$280.37   |              |
|                   | 101-3001-522020- | MIDWEST CENTER FOR TRAFFIC SAFETY    | DUES              | \$25.00    |              |
|                   | 101-3001-522030- | INTL POLICE MOUNTAIN BIKE ASSOC      | TRAVEL & TRAINING | (\$675.00) |              |
|                   | 101-3001-522030- | DRURY PLAZA HOTEL NASHVILLE FRANKLIN | TRAVEL & TRAINING | \$166.02   |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$18.17    |              |
|                   | 101-3001-522030- | EVENTBRITE-EB                        | TRAVEL & TRAINING | \$33.85    |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$36.35    |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$39.30    |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$86.49    |              |
|                   | 101-3001-522030- | INSTITUTE FOR BRAIN POTENTIAL        | TRAVEL & TRAINING | \$99.00    |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$210.97   |              |
|                   | 101-3001-522030- | AMERICAN AIRLINES                    | TRAVEL & TRAINING | \$210.97   |              |
|                   | 101-3001-522030- | DRURY PLAZA HOTEL NASHVILLE FRANKLIN | TRAVEL & TRAINING | \$216.00   |              |
|                   | 101-3001-522030- | UNITED AIRLINES                      | TRAVEL & TRAINING | \$295.36   |              |
|                   | 101-3001-522030- | ACTAR                                | TRAVEL & TRAINING | \$300.00   |              |
|                   | 101-3001-522030- | HILTON HOTEL                         | TRAVEL & TRAINING | \$300.16   |              |
|                   | 101-3001-522030- | HILTON HOTEL                         | TRAVEL & TRAINING | \$300.16   |              |
|                   | 101-3001-522030- | PESI HEALTHCARE, LLC                 | TRAVEL & TRAINING | \$449.99   |              |
|                   | 101-3001-522030- | IL DIVISION IAI                      | TRAVEL & TRAINING | \$1,050.00 |              |
|                   | 101-3001-522030- | CLEAR                                | TRAVEL & TRAINING | \$897.00   |              |
|                   | 101-3001-522030- | DOUBLETREE HOTEL/BIRCH RIVER GRILL   | TRAVEL & TRAINING | \$1,399.55 |              |
|                   | 101-3001-522030- | DOUBLETREE HOTEL/BIRCH RIVER GRILL   | TRAVEL & TRAINING | \$1,399.55 |              |

Department 3001

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                        | DESCRIPTION               | AMOUNT     | TOTAL AMOUNT |
|---------|------------------|--------------------------------------|---------------------------|------------|--------------|
|         | 101-3001-530010- | CHICAGO TRIBUNE-SUB BILLING          | SUBSCRIPTION              | \$14.00    |              |
|         | 101-3001-530010- | CHICAGO TRIBUNE-SUB BILLING          | SUBSCRIPTION              | \$14.00    |              |
|         | 101-3001-533050- | COOPERS HAWK RESTAURANT              | EVENT SUPPLIES            | \$3,663.40 |              |
|         | 101-3001-533050- | SAMS CLUB                            | POLICE EQUIPMENT & SUPPLY | \$143.18   |              |
|         | 101-3001-533050- | JEWEL OSCO 3422                      | POLICE EQUIPMENT & SUPPLY | \$147.77   |              |
|         | 101-3001-533050- | VALLI PRODUCE                        | POLICE EQUIPMENT & SUPPLY | \$221.40   |              |
|         | 101-3001-533050- | SAMS CLUB                            | POLICE EQUIPMENT & SUPPLY | \$326.53   |              |
|         | 101-3001-533250- | THORTONS                             | FUEL                      | \$24.78    |              |
|         | 101-3001-533250- | THORTONS                             | FUEL                      | \$30.00    |              |
|         | 101-3001-533250- | THORTONS                             | FUEL                      | \$31.01    |              |
|         | 101-3001-533250- | THORTONS                             | FUEL                      | \$48.15    |              |
|         | 101-3001-533250- | THORTONS                             | FUEL                      | \$51.38    |              |
|         | 101-3001-533250- | TORTORICE'S PIZZERIA                 | POLICE EQUIPMENT & SUPPLY | \$28.10    |              |
|         | 101-3001-533250- | BASS PRO SHOPS                       | POLICE EQUIPMENT & SUPPLY | \$73.69    |              |
|         | 101-3001-533250- | NINOS PIZZERIA & CATERING            | POLICE EQUIPMENT & SUPPLY | \$108.15   |              |
|         | 101-3001-533250- | ANIMAL CARE EQUIPMENT & SERVICES LLC | POLICE EQUIPMENT & SUPPLY | \$513.22   |              |
|         | 101-3001-533250- | TORTORICE'S PIZZERIA                 | POLICE EQUIPMENT & SUPPLY | \$67.50    |              |
|         | 101-3001-533250- | TORTORICE'S PIZZERIA                 | POLICE EQUIPMENT & SUPPLY | \$95.60    |              |
|         | 101-3001-533300- | JEWEL OSCO 3422                      | POLICE EQUIPMENT & SUPPLY | \$27.94    |              |
|         | 101-3001-533300- | JEWEL OSCO 3422                      | POLICE EQUIPMENT & SUPPLY | \$45.99    |              |
|         | 101-3001-533300- | SAMS CLUB                            | POLICE EQUIPMENT & SUPPLY | \$60.06    |              |
|         | 101-3001-533300- | TARGET                               | POLICE EQUIPMENT & SUPPLY | \$102.61   |              |
|         | 101-3001-533300- | SAMS CLUB                            | POLICE EQUIPMENT & SUPPLY | \$356.01   |              |
|         | 101-3001-533300- | MELON INK SCREEN PRINT               | POLICE EQUIPMENT & SUPPLY | \$394.00   |              |
|         | 101-3001-533300- | MELON INK SCREEN PRINT               | POLICE EQUIPMENT & SUPPLY | \$394.00   |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                       | DESCRIPTION               | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|-------------------------------------|---------------------------|------------|-------------------|
|         | 101-3001-533300- | GARIBALDIS ARLINGTON HEIGHTS        | POLICE EQUIPMENT & SUPPLY | \$468.01   |                   |
|         |                  |                                     |                           |            | <b>\$324.19</b>   |
| 312535  | 101-3001-521650- | ACCURATE DOCUMENT DESTRUCTION       | PROFESSIONAL SERVICES     | \$324.19   |                   |
|         |                  |                                     |                           |            | <b>\$65.92</b>    |
| 312539  | 101-3001-533250- | AIRGAS USA LLC                      | POLICE EQUIPMENT & SUPPLY | \$65.92    |                   |
|         |                  |                                     |                           |            | <b>\$813.35</b>   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE EQUIPMENT          | (\$38.99)  |                   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE EQUIPMENT          | (\$18.00)  |                   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE EQUIPMENT          | (\$12.98)  |                   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | POLICE EQUIPMENT & SUPPLY | \$34.58    |                   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | POLICE EQUIPMENT & SUPPLY | \$107.70   |                   |
| 312543  | 101-3001-530050- | AMAZON COM CAPITAL SERVICES         | POLICE EQUIPMENT & SUPPLY | \$458.79   |                   |
| 312543  | 101-3001-533250- | AMAZON COM CAPITAL SERVICES         | POLICE EQUIPMENT & SUPPLY | \$267.37   |                   |
| 312543  | 101-3001-533300- | AMAZON COM CAPITAL SERVICES         | POLICE EQUIPMENT & SUPPLY | \$14.88    |                   |
|         |                  |                                     |                           |            | <b>\$2,439.24</b> |
| 312565  | 101-3001-522700- | AT&T MOBILITY NATIONAL ACCOUNTS LLC | ACCT 9608222550           | \$2,439.24 |                   |
|         |                  |                                     |                           |            | <b>\$225.00</b>   |
| 312594  | 101-3001-522030- | COLLEGE OF DUPAGE                   | TRAVEL & TRAINING         | \$225.00   |                   |
|         |                  |                                     |                           |            | <b>\$652.06</b>   |
| 312602  | 101-3001-521650- | COMPASSION FUNERAL SERVICES INC     | PROFESSIONAL SERVICES     | \$320.00   |                   |
| 312602  | 101-3001-521650- | COMPASSION FUNERAL SERVICES INC     | PROFESSIONAL SERVICES     | \$332.06   |                   |
|         |                  |                                     |                           |            | <b>\$40.00</b>    |
| 312627  | 101-3001-522100- | FASTSIGNS                           | PRINTING SERVICES         | \$40.00    |                   |
|         |                  |                                     |                           |            | <b>\$615.20</b>   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION               | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|------------------------------|---------------------------|------------|-------------------|
| 312636  | 101-3001-521650- | GOLF ROSE PET LODGE          | VETERINARY SERVICES       | \$25.25    |                   |
| 312636  | 101-3001-521650- | GOLF ROSE PET LODGE          | VETERINARY SERVICES       | \$31.25    |                   |
| 312636  | 101-3001-521650- | GOLF ROSE PET LODGE          | VETERINARY SERVICES       | \$113.50   |                   |
| 312636  | 101-3001-521650- | GOLF ROSE PET LODGE          | VETERINARY SERVICES       | \$445.20   |                   |
|         |                  |                              |                           |            | <b>\$535.00</b>   |
| 312648  | 101-3001-521655- | IDI                          | OFFICE EQUIPMENT          | \$125.00   |                   |
| 312648  | 101-3001-521655- | IDI                          | OFFICE EQUIPMENT          | \$410.00   |                   |
|         |                  |                              |                           |            | <b>\$210.00</b>   |
| 312649  | 101-3001-522020- | IL ASSOC OF CHIEFS OF POLICE | DUES                      | \$210.00   | <b>\$2,760.00</b> |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$111.00   |                   |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$213.40   |                   |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$253.00   |                   |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$333.05   |                   |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$377.10   |                   |
| 312657  | 101-3001-530350- | JG UNIFORMS                  | CLOTHING & APPAREL        | \$1,472.45 |                   |
|         |                  |                              |                           |            | <b>\$17.78</b>    |
| 312665  | 101-3001-522150- | KONICA MINOLTA BUSINESS USA  | OFFICE MACHINES & ACCESS  | \$17.78    | <b>\$658.00</b>   |
| 312666  | 101-3001-522030- | DAVID LAVIN                  | TRAVEL AND TRAINING       | \$658.00   |                   |
|         |                  |                              |                           |            | <b>\$1,538.91</b> |
| 312679  | 101-3001-522030- | MANDEL, RUSSELL              | TRAVEL AND TRAINING       | \$1,538.91 | <b>\$70.32</b>    |
| 312684  | 101-3001-521650- | MCDONALD'S CORPORATION       | PROFESSIONAL SERVICES     | \$70.32    |                   |
|         |                  |                              |                           |            | <b>\$3,899.96</b> |
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY    | POLICE EQUIPMENT & SUPPLY | \$260.18   |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                              | DESCRIPTION               | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|--------------------------------------------|---------------------------|-------------|--------------|
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY                  | POLICE EQUIPMENT & SUPPLY | \$375.45    |              |
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY                  | POLICE EQUIPMENT & SUPPLY | \$510.31    |              |
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY                  | POLICE EQUIPMENT & SUPPLY | \$615.08    |              |
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY                  | POLICE EQUIPMENT & SUPPLY | \$914.32    |              |
| 312696  | 101-3001-533300- | MORTON SUGGESTION COMPANY                  | POLICE EQUIPMENT & SUPPLY | \$1,224.62  |              |
|         |                  |                                            |                           |             | \$225.00     |
| 312699  | 101-3001-522030- | NATIONAL PELRA                             | TRAVEL & TRAINING         | \$225.00    | \$280.00     |
| 312701  | 101-3001-522020- | NORTHERN IL POLICE ALARM<br>SYSTEM (NIPAS) | DUES                      | \$280.00    |              |
|         |                  |                                            |                           |             | \$49,030.65  |
| 312703  | 101-3001-520370- | NORTHWEST CENTRAL DISPATCH<br>SYS          | MEMBER ASSESSMENT         | \$49,030.65 | \$334.85     |
| 312709  | 101-3001-522030- | O'LEARY, JOHN                              | TRAVEL AND TRAINING       | \$334.85    |              |
|         |                  |                                            |                           |             | \$840.16     |
| 312711  | 101-3001-522150- | ODP BUSINESS SOLUTIONS                     | OFFICE SUPPLIES           | \$840.16    | \$1,792.00   |
| 312751  | 101-3001-522030- | PETTY CASH/POLICE                          | EMERGENCY SERVICES        | \$20.00     |              |
| 312751  | 101-3001-522030- | PETTY CASH/POLICE                          | RENTAL VEHICLE            | \$1,772.00  |              |
|         |                  |                                            |                           |             | \$312.88     |
| 312761  | 101-3001-530350- | RAY O'HERRON                               | CLOTHING & APPAREL        | \$312.88    | \$85.50      |
| 312766  | 101-3001-530350- | ROLANDO MONTENEGRO                         | CLOTHING & APPAREL        | \$85.50     |              |
|         |                  |                                            |                           |             | \$161.20     |
| 312782  | 101-3001-530350- | STEVE KLOPACK                              | CLOTHING & APPAREL        | \$161.20    | \$3,900.00   |
|         |                  |                                            |                           |             |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                 | DESCRIPTION                   | AMOUNT              | TOTAL AMOUNT        |
|---------|------------------|-------------------------------|-------------------------------|---------------------|---------------------|
| 312783  | 101-3001-533250- | SUBURBAN ACCENTS INC          | POLICE EQUIPMENT & SUPPLY     | \$3,900.00          |                     |
|         |                  |                               |                               |                     | <b>\$200.00</b>     |
| 312787  | 101-3001-522700- | T MOBILE USA INC              | MISCELLANEOUS SERVICES        | \$200.00            |                     |
|         |                  |                               |                               |                     | <b>\$1,000.00</b>   |
| 312790  | 101-3001-522030- | TARGET SOLUTIONS LEARNING LLC | TRAVEL & TRAINING             | \$1,000.00          |                     |
|         |                  |                               |                               |                     | <b>\$280.96</b>     |
| 312791  | 101-3001-522030- | TATMAN, CHRISTOPHER           | TRAVEL AND TRAINING           | \$280.96            |                     |
|         |                  |                               |                               |                     | <b>\$202.44</b>     |
| 312799  | 101-3001-530050- | ULINE INC                     | POLICE EQUIPMENT & SUPPLY     | \$202.44            |                     |
|         |                  |                               |                               |                     | <b>\$320.00</b>     |
| 312811  | 101-3001-522030- | WESTERN ILLINOIS UNIVERSITY   | TRAVEL & TRAINING             | \$320.00            |                     |
|         |                  |                               |                               |                     | <b>\$150,000.00</b> |
| 902630  | 101-3001-521651- | AXON ENTERPRISE INC           | ANNUAL RENEWAL                | \$150,000.00        |                     |
|         |                  |                               | <b>DEPARTMENT 3001 TOTAL:</b> | <b>\$238,420.31</b> |                     |

VILLAGE OF ARLINGTON HEIGHTS  
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Department 3003

| CHECK #                     | ACCOUNT #        | VENDOR NAME/#                       | DESCRIPTION            | AMOUNT      | TOTAL AMOUNT |
|-----------------------------|------------------|-------------------------------------|------------------------|-------------|--------------|
| POLICE DEPT CRIMINAL INVEST |                  |                                     |                        |             |              |
|                             |                  |                                     |                        |             | \$48.99      |
|                             | 231-3003-540010- | CHEWY'S                             | K9 SUPPLIES            | \$48.99     |              |
|                             |                  |                                     |                        |             | \$16,500.00  |
| 312662                      | 231-3003-540010- | KANE COUNTY SHERIFFS OFFICE         | TRAVEL & TRAINING      | \$16,500.00 |              |
|                             |                  |                                     |                        |             | \$2,011.81   |
| 312746                      | 231-3003-540010- | PARTNERS & PAWS VETERINARY SERVICES | K9 SERVICES            | \$114.03    |              |
| 312746                      | 231-3003-540010- | PARTNERS & PAWS VETERINARY SERVICES | K9 SERVICES            | \$1,897.78  |              |
|                             |                  |                                     |                        |             | \$14.38      |
| 312749                      | 231-3003-540010- | PET PROS                            | K9 SUPPLIES            | \$14.38     |              |
|                             |                  |                                     |                        |             | \$263.80     |
| 312756                      | 231-3003-540010- | PSP STORES LLC                      | K9 SUPPLIES            | \$74.98     |              |
| 312756                      | 231-3003-540010- | PSP STORES LLC                      | K9 SUPPLIES            | \$77.88     |              |
| 312756                      | 231-3003-540010- | PSP STORES LLC                      | K9 SUPPLIES            | \$110.94    |              |
|                             |                  |                                     |                        |             | \$174.99     |
| 312760                      | 231-3003-540010- | RAY ALLEN MANUFACTURING, LLC        | K9 SUPPLIES            | \$174.99    |              |
|                             |                  |                                     |                        |             | \$49.00      |
| 312806                      | 231-3003-540010- | VETERINARY SPECIALTY CENTER         | K9 SERVICES            | \$49.00     |              |
|                             |                  |                                     | DEPARTMENT 3003 TOTAL: | \$19,062.97 |              |



# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #    | ACCOUNT #        | VENDOR NAME/#                       | DESCRIPTION                   | AMOUNT     | TOTAL AMOUNT      |
|------------|------------------|-------------------------------------|-------------------------------|------------|-------------------|
| FIRE ADMIN |                  |                                     |                               |            |                   |
|            |                  |                                     |                               |            | <b>\$1,733.86</b> |
|            | 101-3501-521110- | HOME DEPOT CREDIT SERVICES          | BUILDING MAINTENANCE SUPPLIES | \$121.70   |                   |
|            | 101-3501-521110- | ALLIANCE MOVING & STORAGE           | MISCELLANEOUS SERVICES        | \$750.00   |                   |
|            | 101-3501-522020- | IL DEPT OF PUBLIC HEALTH            | EMT LICENSE RENEWAL           | \$21.00    |                   |
|            | 101-3501-522020- | IL DEPT OF PUBLIC HEALTH            | PARAMEDIC LICENSE RENEWAL     | \$41.00    |                   |
|            | 101-3501-522030- | LEGAL&LIABILITY RISK MGMT INSTITUTE | TRAVEL & TRAINING             | \$150.00   |                   |
|            | 101-3501-522030- | KWIK TRIP                           | TRAVEL & TRAINING             | \$46.00    |                   |
|            | 101-3501-522030- | HELLER LUMBER CO                    | TRAVEL & TRAINING             | \$544.16   |                   |
|            | 101-3501-522030- | IMPARK                              | TRAVEL & TRAINING             | \$15.00    |                   |
|            | 101-3501-522030- | IMPARK                              | TRAVEL & TRAINING             | \$15.00    |                   |
|            | 101-3501-522030- | IMPARK                              | TRAVEL & TRAINING             | \$15.00    |                   |
|            | 101-3501-522030- | IMPARK                              | TRAVEL & TRAINING             | \$15.00    |                   |
|            |                  |                                     |                               |            | <b>\$1,026.00</b> |
| 312536     | 101-3501-522030- | ADAM HOEFELICH                      | TUITION REIMBURSEMENT         | \$1,026.00 |                   |
|            |                  |                                     |                               |            | <b>\$536.90</b>   |
| 312543     | 101-3501-521110- | AMAZON COM CAPITAL SERVICES         | BUILDING MAINTENANCE SUPPLY   | \$13.43    |                   |
| 312543     | 101-3501-521110- | AMAZON COM CAPITAL SERVICES         | BUILDING MAINTENANCE SUPPLY   | \$26.70    |                   |
| 312543     | 101-3501-521110- | AMAZON COM CAPITAL SERVICES         | BUILDING MAINTENANCE SUPPLY   | \$78.50    |                   |
| 312543     | 101-3501-522030- | AMAZON COM CAPITAL SERVICES         | EVENT SUPPLIES                | \$34.58    |                   |
| 312543     | 101-3501-522030- | AMAZON COM CAPITAL SERVICES         | TRAVEL & TRAINING             | \$29.99    |                   |
| 312543     | 101-3501-522030- | AMAZON COM CAPITAL SERVICES         | TRAVEL & TRAINING             | \$29.99    |                   |
| 312543     | 101-3501-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES               | (\$13.43)  |                   |
| 312543     | 101-3501-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES               | \$6.99     |                   |
| 312543     | 101-3501-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES               | \$23.74    |                   |

Department 3501

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                   | DESCRIPTION                   | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|---------------------------------|-------------------------------|------------|-------------------|
| 312543  | 101-3501-530050- | AMAZON COM CAPITAL SERVICES     | OFFICE SUPPLIES               | \$71.97    |                   |
| 312543  | 101-3501-531650- | AMAZON COM CAPITAL SERVICES     | FIRE EQUIPMENT & SUPPLY       | \$14.50    |                   |
| 312543  | 101-3501-531650- | AMAZON COM CAPITAL SERVICES     | FIRE EQUIPMENT & SUPPLY       | \$121.95   |                   |
| 312543  | 401-3501-550150- | AMAZON COM CAPITAL SERVICES     | FIRE EQUIPMENT & SUPPLY       | \$97.99    |                   |
|         |                  |                                 |                               |            | <b>\$1,218.00</b> |
| 312614  | 101-3501-521020- | DIGICOM, INC                    | EQUIPMENT MAINTENANCE         | \$1,218.00 |                   |
|         |                  |                                 |                               |            | <b>\$833.40</b>   |
| 312618  | 101-3501-531850- | DIVE RIGHT IN SCUBA             | FIRE EQUIPMENT & SUPPLY       | \$833.40   |                   |
|         |                  |                                 |                               |            | <b>\$1,205.25</b> |
| 312624  | 101-3501-522030- | ELLISON, COLIN                  | TUITION REIMBURSEMENT         | \$1,205.25 |                   |
|         |                  |                                 |                               |            | <b>\$40.00</b>    |
| 312627  | 101-3501-530050- | FASTSIGNS                       | OFFICE SUPPLIES               | \$40.00    |                   |
|         |                  |                                 |                               |            | <b>\$956.50</b>   |
| 312637  | 101-3501-521110- | GRAINGER W W INC                | BUILDING MAINTENANCE SUPPLIES | \$8.45     |                   |
| 312637  | 101-3501-521110- | GRAINGER W W INC                | EQUIPMENT MAINTENANCE         | \$948.05   |                   |
|         |                  |                                 |                               |            | <b>\$623.61</b>   |
| 312642  | 101-3501-522030- | HARRIS, LANCE                   | REIMBURSEMENT                 | \$623.61   |                   |
|         |                  |                                 |                               |            | <b>\$173.92</b>   |
| 312659  | 101-3501-522030- | JONES AND BARTLETT LEARNING LLC | TRAVEL AND TRAINING           | \$77.96    |                   |
| 312659  | 101-3501-522030- | JONES AND BARTLETT LEARNING LLC | TRAVEL AND TRAINING           | \$95.96    |                   |
|         |                  |                                 |                               |            | <b>\$897.71</b>   |
| 312664  | 101-3501-522030- | KLEIN, JAMES                    | TRAVEL AND TRAINING           | \$897.71   |                   |
|         |                  |                                 |                               |            | <b>\$6,224.00</b> |
| 312676  | 101-3501-522020- | MABAS DIVISION #1               | DUES                          | \$6,224.00 |                   |
|         |                  |                                 |                               |            | <b>\$3,941.70</b> |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                     | DESCRIPTION             | AMOUNT      | TOTAL AMOUNT       |
|---------|------------------|-----------------------------------|-------------------------|-------------|--------------------|
| 312687  | 101-3501-531850- | MES SERVICE COMPANY, LLC          | FIRE EQUIPMENT & SUPPLY | \$3,941.70  |                    |
|         |                  |                                   |                         |             | <b>\$3,570.00</b>  |
| 312700  | 101-3501-522030- | NORTHEASTERN IL PUBLIC SAFETY     | TRAVEL AND TRAINING     | \$1,595.00  |                    |
| 312700  | 101-3501-522030- | NORTHEASTERN IL PUBLIC SAFETY     | TRAVEL AND TRAINING     | \$1,975.00  |                    |
|         |                  |                                   |                         |             | <b>\$16,831.05</b> |
| 312703  | 101-3501-520370- | NORTHWEST CENTRAL DISPATCH<br>SYS | MEMBER ASSESSMENT       | \$16,343.55 |                    |
| 312703  | 401-3501-550150- | NORTHWEST CENTRAL DISPATCH<br>SYS | NEW AMBULANCE EQUIPMENT | \$487.50    |                    |
|         |                  |                                   |                         |             | <b>\$289.69</b>    |
| 312711  | 101-3501-530050- | ODP BUSINESS SOLUTIONS            | OFFICE SUPPLIES         | \$289.69    |                    |
|         |                  |                                   |                         |             | <b>\$455.00</b>    |
| 312754  | 401-3501-550150- | PRO FIRE SALES & SERVICE INC      | CLOTHING AND APPAREL    | \$455.00    |                    |
|         |                  |                                   |                         |             | <b>\$500.00</b>    |
| 312767  | 101-3501-522030- | ROMEOVILLE FIRE DEPARTMENT        | TRAVEL AND TRAINING     | \$500.00    |                    |
|         |                  |                                   |                         |             | <b>\$517.00</b>    |
| 312784  | 101-3501-522100- | SUMMIT PRINT SOLUTIONS            | PRINTING SERVICES       | \$517.00    |                    |
|         |                  |                                   |                         |             | <b>\$1,135.85</b>  |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$31.90     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$31.90     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$74.95     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$78.95     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$88.85     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$99.90     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$99.90     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$99.90     |                    |
| 312796  | 101-3501-530350- | TODAY'S UNIFORMS                  | CLOTHING & APPAREL      | \$105.90    |                    |

# VILLAGE OF ARLINGTON HEIGHTS

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|-------------------------------|------------------|----------------------|-------------------------|--------------------|-------------------|
| 312796                        | 101-3501-530350- | TODAY'S UNIFORMS     | CLOTHING & APPAREL      | \$119.90           |                   |
| 312796                        | 101-3501-530350- | TODAY'S UNIFORMS     | CLOTHING & APPAREL      | \$149.90           |                   |
| 312796                        | 101-3501-530350- | TODAY'S UNIFORMS     | CLOTHING & APPAREL      | \$153.90           |                   |
|                               |                  |                      |                         |                    | <b>\$61.58</b>    |
| 312799                        | 101-3501-531650- | ULINE INC            | FIRE EQUIPMENT & SUPPLY | \$61.58            | <b>\$93.40</b>    |
| 312804                        | 101-3501-522030- | VASICEK, SCOTT       | REIMBURSEMENT           | \$93.40            |                   |
|                               |                  |                      |                         |                    | <b>\$318.20</b>   |
| 312807                        | 101-3501-531650- | VISION MARKETING     | FIRE EQUIPMENT & SUPPLY | \$142.70           |                   |
| 312807                        | 101-3501-531650- | VISION MARKETING     | FIRE EQUIPMENT & SUPPLY | \$175.50           |                   |
|                               |                  |                      |                         |                    | <b>\$692.07</b>   |
| 312814                        | 101-3501-531850- | WS DARLEY & CO       | FIRE EQUIPMENT & SUPPLY | \$278.07           |                   |
| 312814                        | 401-3501-550150- | WS DARLEY & CO       | FIRE EQUIPMENT & SUPPLY | (\$1,110.00)       |                   |
| 312814                        | 401-3501-550150- | WS DARLEY & CO       | NEW SQUAD EQUIPMENT     | \$1,524.00         |                   |
|                               |                  |                      |                         |                    | <b>\$1,318.60</b> |
| 312817                        | 101-3501-521110- | ZEP MANUFACTURING CO | JANITORIAL SUPPLIES     | \$575.32           |                   |
| 312817                        | 101-3501-521110- | ZEP MANUFACTURING CO | JANITORIAL SUPPLIES     | \$743.28           |                   |
| <b>DEPARTMENT 3501 TOTAL:</b> |                  |                      |                         | <b>\$45,193.29</b> |                   |

**VILLAGE OF ARLINGTON HEIGHTS**  
**WARRANT REGISTER**  
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Department 3701

| CHECK #                             | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION             | AMOUNT            | TOTAL AMOUNT      |
|-------------------------------------|------------------|-----------------------------|-------------------------|-------------------|-------------------|
| <b>FOREIGN FIRE INSURANCE ADMIN</b> |                  |                             |                         |                   |                   |
|                                     |                  |                             |                         |                   | <b>\$779.97</b>   |
|                                     | 227-3701-550150- | HOME DEPOT CREDIT SERVICES  | TOOLS                   | \$27.93           |                   |
|                                     | 227-3701-550150- | HOME DEPOT CREDIT SERVICES  | TOOLS                   | \$61.19           |                   |
|                                     | 227-3701-550150- | QUICKFIST CLAMPS            | TOOLS                   | \$690.85          |                   |
|                                     |                  |                             |                         |                   | <b>\$1,121.98</b> |
| 312543                              | 227-3701-550150- | AMAZON COM CAPITAL SERVICES | FIRE EQUIPMENT & SUPPLY | \$146.08          |                   |
| 312543                              | 227-3701-550150- | AMAZON COM CAPITAL SERVICES | FIRE EQUIPMENT & SUPPLY | \$942.92          |                   |
| 312543                              | 227-3701-550150- | AMAZON COM CAPITAL SERVICES | OFFICE SUPPLIES         | \$32.98           |                   |
|                                     |                  |                             |                         |                   | <b>\$2,918.52</b> |
| 312604                              | 227-3701-550150- | CONWAY SHIELD, INC.         | FIRE EQUIPMENT & SUPPLY | \$828.41          |                   |
| 312604                              | 227-3701-550150- | CONWAY SHIELD, INC.         | FIRE EQUIPMENT & SUPPLY | \$2,090.11        |                   |
|                                     |                  |                             |                         |                   | <b>\$21.99</b>    |
| 312633                              | 227-3701-550150- | GALLS LLC                   | FIRE EQUIPMENT & SUPPLY | \$21.99           |                   |
|                                     |                  |                             |                         |                   | <b>\$61.95</b>    |
| 312671                              | 227-3701-522030- | LIMBERS, SCOTT              | TUITION REIMBURSEMENT   | \$61.95           |                   |
|                                     |                  |                             |                         |                   | <b>\$252.63</b>   |
| 312693                              | 227-3701-522030- | MILLER, SCOTT M             | TUITION REIMBURSEMENT   | \$252.63          |                   |
|                                     |                  |                             |                         |                   | <b>\$379.86</b>   |
| 312697                              | 227-3701-522030- | MORTON, DARREN              | TUITION REIMBURSEMENT   | \$379.86          |                   |
|                                     |                  |                             |                         |                   | <b>\$777.40</b>   |
| 312804                              | 227-3701-522030- | VASICEK, SCOTT              | TUITION REIMBURSEMENT   | \$777.40          |                   |
|                                     |                  |                             |                         |                   | <b>\$3,402.06</b> |
| 312814                              | 227-3701-550150- | WS DARLEY & CO              | FIRE EQUIPMENT & SUPPLY | \$3,402.06        |                   |
| <b>DEPARTMENT 3701 TOTAL:</b>       |                  |                             |                         | <b>\$9,716.36</b> |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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|--------------------------|------------------|------------------------------------|--------------------------|------------|-------------------|
| <b>PLANNING PLANNING</b> |                  |                                    |                          |            |                   |
|                          | 101-4001-522020- | ILLINOIS SECRETARY OF STATE        | DUES                     | \$16.00    | <b>\$16.00</b>    |
| 312571                   | 101-4001-540400- | BISNOW LLC                         | ADVERTISING              | \$2,250.00 | <b>\$2,250.00</b> |
| 312581                   | 101-4001-522150- | CANON U.S.A. INC                   | OFFICE MACHINES & ACCESS | \$18.21    | <b>\$18.21</b>    |
| 312589                   | 264-4001-550300- | CHRISTOPHER B BURKE LTD            | PROFESSIONAL SERVICES    | \$2,284.50 | <b>\$4,569.00</b> |
| 312589                   | 401-4001-550300- | CHRISTOPHER B BURKE LTD            | PROFESSIONAL SERVICES    | \$2,284.50 |                   |
| 312627                   | 101-4001-530050- | FASTSIGNS                          | PRINTING SERVICES        | \$120.00   | <b>\$1,161.00</b> |
| 312627                   | 515-4001-533050- | FASTSIGNS                          | PRINTING SERVICES        | \$125.00   |                   |
| 312627                   | 515-4001-533050- | FASTSIGNS                          | PRINTING SERVICES        | \$916.00   |                   |
| 312669                   | 101-4001-521650- | LEGRAND REPORTING & VIDEO SERVICES | TRANSCRIBING SERVICES    | \$306.00   | <b>\$634.00</b>   |
| 312669                   | 101-4001-521650- | LEGRAND REPORTING & VIDEO SERVICES | TRANSCRIBING SERVICES    | \$328.00   |                   |
| 312689                   | 101-4001-520050- | MICROSYSTEMS                       | MISCELLANEOUS SERVICES   | \$1,420.49 | <b>\$1,420.49</b> |
| 312695                   | 101-4001-522030- | MORRISON ASSOCIATES LTD            | TRAVEL & TRAINING        | \$1,500.00 | <b>\$1,500.00</b> |
| 312750                   | 101-4001-522030- | PETTY CASH                         | MEETING SUPPLIES         | \$74.82    | <b>\$74.82</b>    |
| 312764                   | 263-4001-520050- | RJN GROUP INC                      | PROFESSIONAL SERVICES    | \$1,773.69 | <b>\$2,874.35</b> |

Department 4001

VILLAGE OF ARLINGTON HEIGHTS  
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| CHECK # | ACCOUNT #        | VENDOR NAME/#     | DESCRIPTION            | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|-------------------|------------------------|-------------|--------------|
| 312764  | 267-4001-550250- | RJN GROUP INC     | PROFESSIONAL SERVICES  | \$1,100.66  | \$43,929.20  |
| 312803  | 401-4001-550300- | V3 COMPANIES, LTD | PROFESSIONAL SERVICES  | \$18,335.45 |              |
| 312803  | 401-4001-550300- | V3 COMPANIES, LTD | PROFESSIONAL SERVICES  | \$25,593.75 |              |
|         |                  |                   | DEPARTMENT 4001 TOTAL: | \$58,447.07 |              |

VILLAGE OF ARLINGTON HEIGHTS  
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Department 4101

| CHECK #                      | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION           | AMOUNT   | TOTAL AMOUNT |
|------------------------------|------------------|-----------------------------|-----------------------|----------|--------------|
| COMMUNITY DEVL BLK GRNTADMIN |                  |                             |                       |          |              |
| 312587                       | 215-4101-541010- | CHICAGO TITLE COMPANY LLC   | PROFESSIONAL SERVICES | \$85.00  | \$85.00      |
| 312802                       | 215-4101-541010- | USA LEAD INSPECTOR USA, INC | CDBG GRANT            | \$850.00 | \$850.00     |
| DEPARTMENT 4101 TOTAL:       |                  |                             |                       | \$935.00 |              |



# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK #               | ACCOUNT #        | VENDOR NAME/#                              | DESCRIPTION              | AMOUNT   | TOTAL AMOUNT      |
|-----------------------|------------------|--------------------------------------------|--------------------------|----------|-------------------|
| <b>BUILDING ADMIN</b> |                  |                                            |                          |          |                   |
|                       |                  |                                            |                          |          | <b>\$154.14</b>   |
|                       | 101-4501-522030- | NORTHWEST BOCA                             | TRAVEL & TRAINING        | \$120.00 |                   |
|                       | 101-4501-522030- | ILLINOIS TOLLWAY                           | TRAVEL & TRAINING        | \$3.00   |                   |
|                       | 101-4501-530050- | AMAZON COM CAPITAL SERVICES                | OFFICE SUPPLIES          | \$31.14  |                   |
|                       |                  |                                            |                          |          | <b>\$13.98</b>    |
| 312543                | 101-4501-530050- | AMAZON COM CAPITAL SERVICES                | OFFICE SUPPLIES          | \$13.98  |                   |
|                       |                  |                                            |                          |          | <b>\$56.70</b>    |
| 312574                | 101-4501-530350- | BRANDING TOUCHPOINT /<br>IPROMOTE U        | CLOTHING & APPAREL       | \$56.70  |                   |
|                       |                  |                                            |                          |          | <b>\$24.03</b>    |
| 312581                | 101-4501-522150- | CANON U.S.A. INC                           | OFFICE MACHINES & ACCESS | \$24.03  |                   |
|                       |                  |                                            |                          |          | <b>\$90.00</b>    |
| 312623                | 101-4501-520050- | ELEVATOR INSPECTION SERVICE<br>COMPANY LLC | PROFESSIONAL SERVICES    | \$40.00  |                   |
| 312623                | 101-4501-520050- | ELEVATOR INSPECTION SERVICE<br>COMPANY LLC | PROFESSIONAL SERVICES    | \$50.00  |                   |
|                       |                  |                                            |                          |          | <b>\$40.00</b>    |
| 312627                | 101-4501-522100- | FASTSIGNS                                  | PRINTING SERVICES        | \$40.00  |                   |
|                       |                  |                                            |                          |          | <b>\$1,020.00</b> |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |
| 312794                | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION               | PROFESSIONAL SERVICES    | \$35.00  |                   |

Department 4501

VILLAGE OF ARLINGTON HEIGHTS  
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| CHECK #                | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION           | AMOUNT     | TOTAL AMOUNT |
|------------------------|------------------|------------------------------|-----------------------|------------|--------------|
| 312794                 | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION | PROFESSIONAL SERVICES | \$70.00    |              |
| 312794                 | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION | PROFESSIONAL SERVICES | \$70.00    |              |
| 312794                 | 101-4501-520050- | THOMPSON ELEVATOR INSPECTION | PROFESSIONAL SERVICES | \$600.00   |              |
| DEPARTMENT 4501 TOTAL: |                  |                              |                       | \$1,398.85 |              |

# VILLAGE OF ARLINGTON HEIGHTS

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|--------------|------------------|-------------------------------------|--------------------|----------|--------------|
| HEALTH ADMIN |                  |                                     |                    |          |              |
|              |                  |                                     |                    |          | \$1,904.07   |
|              | 101-7001-521650- | INTERFAX                            | OFFICE EQUIPMENT   | \$9.95   |              |
|              | 101-7001-522020- | STARBUCKS COFFEE CO                 | EVENT SUPPLIES     | \$40.00  |              |
|              | 101-7001-530010- | PREVENTION MAGAZINE                 | SUBSCRIPTION       | \$39.97  |              |
|              | 101-7001-530050- | CANVA PRO                           | OFFICE SUPPLIES    | \$55.00  |              |
|              | 101-7001-530050- | FEDEX                               | SHIPPING           | \$19.30  |              |
|              | 101-7001-530050- | BARNABY'S                           | MEETING SUPPLIES   | \$89.43  |              |
|              | 101-7001-540530- | COMMONWEALTH EDISON                 | EMERGENCY SERVICES | \$309.00 |              |
|              | 101-7001-540530- | EXTENDED STAY                       | EMERGENCY SERVICES | \$170.18 |              |
|              | 101-7001-540530- | COMFORT INN & SUITES                | EMERGENCY SERVICES | \$95.20  |              |
|              | 101-7001-540530- | EXTENDED STAY                       | EMERGENCY SERVICES | \$325.53 |              |
|              | 101-7001-540530- | EXTENDED STAY                       | EMERGENCY SERVICES | \$478.03 |              |
|              | 101-7001-540530- | EXTENDED STAY                       | EMERGENCY SERVICES | \$164.48 |              |
|              | 101-7001-540530- | NOFFS SELF STORAGE                  | EMERGENCY SERVICES | \$88.00  |              |
|              | 101-7001-540530- | JEWEL OSCO 3422                     | EMERGENCY SERVICES | \$20.00  |              |
|              |                  |                                     |                    |          | \$258.65     |
| 312543       | 101-7001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES    | \$28.59  |              |
| 312543       | 101-7001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES    | \$50.64  |              |
| 312543       | 101-7001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES    | \$77.97  |              |
| 312543       | 101-7001-530050- | AMAZON COM CAPITAL SERVICES         | OFFICE SUPPLIES    | \$101.45 |              |
|              |                  |                                     |                    |          | \$984.00     |
| 312551       | 101-7001-520250- | ARLINGTON HTS PARK DISTRICT         | DUES               | \$984.00 |              |
|              |                  |                                     |                    |          | \$240.90     |
| 312574       | 101-7001-530350- | BRANDING TOUCHPOINT /<br>IPROMOTE U | CLOTHING & APPAREL | \$63.60  |              |

Department 7001

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                    | DESCRIPTION          | AMOUNT   | TOTAL AMOUNT      |
|---------|------------------|----------------------------------|----------------------|----------|-------------------|
| 312574  | 101-7001-530350- | BRANDING TOUCHPOINT / IPROMOTE U | CLOTHING & APPAREL   | \$80.65  |                   |
| 312574  | 101-7001-530350- | BRANDING TOUCHPOINT / IPROMOTE U | CLOTHING & APPAREL   | \$96.65  |                   |
|         |                  |                                  |                      |          | <b>\$220.00</b>   |
| 312606  | 101-7001-521100- | CORELOGIC SOLUTIONS LLC          | OFFICE EQUIPMENT     | \$220.00 |                   |
|         |                  |                                  |                      |          | <b>\$347.34</b>   |
| 312609  | 101-7001-521655- | CUSTOM DATA PROCESSING           | OFFICE EQUIPMENT     | \$347.34 |                   |
|         |                  |                                  |                      |          | <b>\$350.00</b>   |
| 312627  | 101-7001-530050- | FASTSIGNS                        | PRINTING SERVICES    | \$150.00 |                   |
| 312627  | 101-7001-530050- | FASTSIGNS                        | PRINTING SERVICES    | \$200.00 |                   |
|         |                  |                                  |                      |          | <b>\$3,370.00</b> |
| 312629  | 101-7001-521100- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES | \$240.00 |                   |
| 312629  | 101-7001-521100- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES | \$330.00 |                   |
| 312629  | 101-7001-521100- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES | \$890.00 |                   |
| 312629  | 101-7001-521100- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES | \$935.00 |                   |
| 312629  | 101-7001-521100- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES | \$975.00 |                   |
|         |                  |                                  |                      |          | <b>\$337.50</b>   |
| 312663  | 101-7001-520250- | KATOR LCSW, ANNE                 | COUNSELING SUBSIDY   | \$337.50 |                   |
|         |                  |                                  |                      |          | <b>\$1,133.94</b> |
| 312711  | 101-7001-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES      | \$14.65  |                   |
| 312711  | 101-7001-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES      | \$295.22 |                   |
| 312711  | 101-7001-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES      | \$780.09 |                   |
| 312711  | 101-7001-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIIES     | \$43.98  |                   |
|         |                  |                                  |                      |          | <b>\$37.80</b>    |
| 312750  | 101-7001-522030- | PETTY CASH                       | TRAVEL & TRAINING    | \$37.80  |                   |
|         |                  |                                  |                      |          | <b>\$130.00</b>   |

VILLAGE OF ARLINGTON HEIGHTS  
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| CHECK # | ACCOUNT #        | VENDOR NAME/#          | DESCRIPTION            | AMOUNT     | TOTAL AMOUNT |
|---------|------------------|------------------------|------------------------|------------|--------------|
| 312781  | 101-7001-521650- | STAPLETON, STACY SHEIN | PROFESSIONAL SERVICES  | \$130.00   |              |
|         |                  |                        | DEPARTMENT 7001 TOTAL: | \$9,314.20 |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #                | ACCOUNT #        | VENDOR NAME/#                 | DESCRIPTION      | AMOUNT   | TOTAL AMOUNT |
|------------------------|------------------|-------------------------------|------------------|----------|--------------|
| HEALTH SENIOR SERVICES |                  |                               |                  |          |              |
|                        |                  |                               |                  |          | \$3,243.02   |
|                        | 101-7007-530050- | AMAZON COM CAPITAL SERVICES   | OFFICE SUPPLIES  | \$24.98  |              |
|                        | 101-7007-530050- | AMAZON COM CAPITAL SERVICES   | OFFICE SUPPLIES  | \$44.02  |              |
|                        | 101-7007-530050- | AMAZON COM CAPITAL SERVICES   | OFFICE SUPPLIES  | \$170.86 |              |
|                        | 101-7007-530050- | AMAZON COM CAPITAL SERVICES   | OFFICE SUPPLIES  | \$823.08 |              |
|                        | 101-7007-531650- | AMAZON COM CAPITAL SERVICES   | CAFE SUPPLIES    | \$9.05   |              |
|                        | 101-7007-531650- | AMAZON COM CAPITAL SERVICES   | CAFE SUPPLIES    | \$35.49  |              |
|                        | 101-7007-531650- | AMAZON COM CAPITAL SERVICES   | CAFE SUPPLIES    | \$28.50  |              |
|                        | 101-7007-531650- | AMAZON COM CAPITAL SERVICES   | CAFE SUPPLIES    | \$152.67 |              |
|                        | 101-7007-531650- | AMAZON COM CAPITAL SERVICES   | CAFE SUPPLIES    | \$210.76 |              |
|                        | 101-7007-540160- | ETSY                          | PROGRAM SUPPLIES | \$6.50   |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$12.99  |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$12.99  |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$253.78 |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$32.94  |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$54.98  |              |
|                        | 101-7007-540160- | UNITED STATES FLAG.COM        | PROGRAM SUPPLIES | \$67.50  |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$33.25  |              |
|                        | 101-7007-540160- | KONA ICE OF ARLINGTON HEIGHTS | PROGRAM SUPPLIES | \$295.00 |              |
|                        | 101-7007-540160- | SAMS CLUB                     | PROGRAM SUPPLIES | \$89.28  |              |
|                        | 101-7007-540160- | SAMS CLUB                     | PROGRAM SUPPLIES | \$27.92  |              |
|                        | 101-7007-540160- | SAMS CLUB                     | PROGRAM SUPPLIES | \$77.78  |              |
|                        | 101-7007-540160- | POPSHELF                      | PROGRAM SUPPLIES | \$37.58  |              |
|                        | 101-7007-540160- | AMAZON COM CAPITAL SERVICES   | PROGRAM SUPPLIES | \$34.99  |              |
|                        | 101-7007-540160- | TORTORICE'S PIZZERIA          | PROGRAM SUPPLIES | \$216.12 |              |

Department 7007

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION                          | AMOUNT            | TOTAL AMOUNT    |
|---------|------------------|-----------------------------|--------------------------------------|-------------------|-----------------|
|         | 101-7007-540160- | TORTORICE'S PIZZERIA        | PROGRAM SUPPLIES                     | \$120.87          |                 |
|         | 101-7007-540160- | JEWEL OSCO 3422             | PROGRAM SUPPLIES                     | \$44.95           |                 |
|         | 101-7007-540160- | TORTORICE'S PIZZERIA        | PROGRAM SUPPLIES                     | \$121.53          |                 |
|         | 101-7007-540160- | AMAZON COM CAPITAL SERVICES | PROGRAM SUPPLIES                     | \$11.68           |                 |
|         | 101-7007-540160- | AMAZON COM CAPITAL SERVICES | PROGRAM SUPPLIES                     | (\$32.94)         |                 |
|         | 101-7007-540160- | AMAZON COM CAPITAL SERVICES | VOLUNTEER RECOGNITION EVENT SUPPLIES | \$223.92          |                 |
|         |                  |                             |                                      |                   | <b>\$77.00</b>  |
| 312544  | 101-7007-522400- | AMERICAN TAXI               | TAXI SUBSIDY                         | \$77.00           |                 |
|         |                  |                             |                                      |                   | <b>\$180.00</b> |
| 312550  | 101-7007-540160- | ARLINGTON HTS PARK DISTRICT | PROGRAM FEE                          | \$180.00          |                 |
|         |                  |                             |                                      |                   | <b>\$200.00</b> |
| 312569  | 101-7007-540160- | BARBARA J BARRETT           | PROGRAM INSTRUCTIONAL FEE            | \$200.00          |                 |
|         |                  |                             |                                      |                   | <b>\$240.00</b> |
| 312573  | 101-7007-540160- | BLUE LOTUS BUDDHIST TEMPLE  | PROGRAM INSTRUCTIONAL FEE            | \$240.00          |                 |
|         |                  |                             |                                      |                   | <b>\$200.00</b> |
| 312613  | 101-7007-540160- | DENISE LAURIN VISUAL ART    | PROGRAM INSTRUCTIONAL FEE            | \$200.00          |                 |
|         |                  |                             |                                      |                   | <b>\$200.00</b> |
| 312627  | 101-7007-521650- | FASTSIGNS                   | PRINTING SERVICES                    | \$200.00          |                 |
|         |                  |                             |                                      |                   | <b>\$220.00</b> |
| 312634  | 101-7007-540160- | GARY E MIDKIFF & COMPANY    | PROGRAM INSTRUCTIONAL FEE            | \$220.00          |                 |
|         |                  |                             |                                      |                   | <b>\$450.00</b> |
| 312661  | 101-7007-540160- | KAITLIN GRACE PASCHETTO     | PROGRAM INSTRUCTIONAL FEE            | \$450.00          |                 |
|         |                  |                             |                                      |                   | <b>\$750.00</b> |
| 312708  | 101-7007-540160- | NOTRE DAME COLLEGE PREP     | PROGRAM INSTRUCTIONAL FEE            | \$750.00          |                 |
|         |                  |                             | <b>DEPARTMENT 7007 TOTAL:</b>        | <b>\$5,760.02</b> |                 |

## VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #            | ACCOUNT #        | VENDOR NAME/#                          | DESCRIPTION                  | AMOUNT      | TOTAL AMOUNT |
|--------------------|------------------|----------------------------------------|------------------------------|-------------|--------------|
| PUBLIC WORKS ADMIN |                  |                                        |                              |             |              |
|                    |                  |                                        |                              |             | \$3,691.56   |
|                    | 101-7101-522020- | INTERNATIONAL SOCIETY OF ARBORICULTURE | DUES                         | \$120.00    |              |
|                    | 101-7101-522020- | INTERNATIONAL SOCIETY OF ARBORICULTURE | DUES                         | \$190.00    |              |
|                    | 101-7101-522030- | AMERICAN WATER WORKS ASSOC             | TRAVEL & TRAINING            | \$580.00    |              |
|                    | 101-7101-531550- | MIDWEST LAUNDRIES                      | EQUIPMENT                    | \$392.36    |              |
|                    | 101-7101-531650- | JEWEL OSCO 3422                        | EVENT SUPPLIES               | \$8.69      |              |
|                    | 101-7101-531650- | JEWEL OSCO 3422                        | EVENT SUPPLIES               | \$18.38     |              |
|                    | 101-7101-531650- | EDDIES RESTAURANT AND LOUNGE           | EVENT SUPPLIES               | \$105.00    |              |
|                    | 101-7101-531650- | GORDON FOOD SERVICE                    | EVENT SUPPLIES               | \$105.94    |              |
|                    | 101-7101-531650- | JIMMY JOHNS                            | MEETING SUPPLIES             | \$105.89    |              |
|                    | 101-7101-531650- | APWA ILLINOIS PUBLIC SERVICE           | MISCELLANEOUS SUPPLIES       | \$21.00     |              |
|                    | 515-7101-533050- | WALMART                                | EVENT SUPPLIES               | \$32.98     |              |
|                    | 515-7101-533050- | SAMS CLUB                              | EVENT SUPPLIES               | \$2,011.32  |              |
|                    |                  |                                        |                              |             | \$27,000.00  |
| 312532             | 101-7101-521110- | 3F CORPORATION                         | SERVICE BUILDING MAINTENANCE | \$27,000.00 |              |
|                    |                  |                                        |                              |             | \$898.00     |
| 312534             | 101-7101-531550- | ABT ELECTRONICS                        | BUILDING MAINTENANCE SUPPLY  | \$898.00    |              |
|                    |                  |                                        |                              |             | \$382.50     |
| 312537             | 101-7101-531400- | ADDISON BUILDING MATERIAL CO           | AGRICULTURAL SUPPLIES        | \$164.66    |              |
| 312537             | 101-7101-531550- | ADDISON BUILDING MATERIAL CO           | BUILDING MAINTENANCE SUPPLY  | \$83.97     |              |
| 312537             | 401-7101-550200- | ADDISON BUILDING MATERIAL CO           | STREET SUPPLIES              | \$133.87    |              |
|                    |                  |                                        |                              |             | \$3,268.48   |
| 312538             | 101-7101-521020- | AFFILIATED CUSTOMER SERVICE INC        | EQUIPMENT MAINTENANCE        | \$408.98    |              |
| 312538             | 101-7101-521020- | AFFILIATED CUSTOMER SERVICE            | EQUIPMENT MAINTENANCE        | \$484.00    |              |

Department 7101



# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                             | DESCRIPTION                 | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|-------------------------------------------|-----------------------------|-------------|--------------|
| 312538  | 101-7101-521020- | INC<br>AFFILIATED CUSTOMER SERVICE<br>INC | EQUIPMENT MAINTENANCE       | \$2,375.50  |              |
| 312543  | 515-7101-533050- | AMAZON COM CAPITAL SERVICES               | EVENT SUPPLIES              | \$189.90    | \$189.90     |
| 312545  | 101-7101-531550- | ANDERSON LOCK                             | BUILDING MAINTENANCE SUPPLY | \$27.27     | \$2,146.77   |
| 312545  | 101-7101-531550- | ANDERSON LOCK                             | BUILDING MAINTENANCE SUPPLY | \$73.38     |              |
| 312545  | 101-7101-531550- | ANDERSON LOCK                             | BUILDING MAINTENANCE SUPPLY | \$127.20    |              |
| 312545  | 101-7101-531550- | ANDERSON LOCK                             | BUILDING MAINTENANCE SUPPLY | \$286.00    |              |
| 312545  | 101-7101-531550- | ANDERSON LOCK                             | BUILDING MAINTENANCE SUPPLY | \$1,632.92  |              |
| 312546  | 101-7101-521550- | APEX LANDSCAPING INC                      | LANDSCAPING SERVICES        | \$1,904.87  | \$30,894.53  |
| 312546  | 101-7101-521550- | APEX LANDSCAPING INC                      | LANDSCAPING SERVICES        | \$3,711.91  |              |
| 312546  | 101-7101-521550- | APEX LANDSCAPING INC                      | LANDSCAPING SERVICES        | \$6,399.00  |              |
| 312546  | 101-7101-521550- | APEX LANDSCAPING INC                      | LANDSCAPING SERVICES        | \$18,878.75 |              |
| 312547  | 101-7101-521020- | AQUALAB WATER TREATMENT INC               | EQUIPMENT MAINTENANCE       | \$285.00    | \$285.00     |
| 312553  | 101-7101-521360- | ARLINGTON RENTAL INC                      | EQUIPMENT RENTAL            | \$903.90    | \$903.90     |
| 312555  | 101-7101-522030- | ASHLEY KARR                               | TRAVEL AND TRAINING         | \$310.06    | \$310.06     |
| 312556  | 101-7101-522700- | AT & T                                    | ACCT 84725535058159         | \$673.66    | \$673.66     |
| 312557  | 101-7101-522700- | AT & T                                    | ACCT 84759060006156         | \$1,207.29  | \$1,207.29   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                    | DESCRIPTION           | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|----------------------------------|-----------------------|-------------|--------------|
| 312558  | 101-7101-522700- | AT & T                           | ACCT 8310015322822    | \$2,112.04  | \$2,112.04   |
| 312560  | 101-7101-522700- | AT & T                           | ACCT 8310010134261    | \$1,002.47  | \$1,002.47   |
| 312561  | 101-7101-522700- | AT & T                           | ACCT 8310010146347    | \$773.95    | \$773.95     |
| 312562  | 101-7101-522700- | AT & T                           | ACCT 84725331203952   | \$2,041.47  | \$2,041.47   |
| 312563  | 101-7101-522700- | AT & T LONG DISTANCE             | ACCT 2147713          | \$5.61      | \$5.61       |
| 312566  | 101-7101-521360- | ATLAS COMPANIES                  | EQUIPMENT RENTAL      | \$4,070.00  | \$4,070.00   |
| 312567  | 101-7101-521360- | ATLAS FIRST ACCESS INC           | EQUIPMENT RENTAL      | \$1,192.50  | \$1,192.50   |
| 312570  | 101-7101-521020- | BILLS PLUMBING & SEWER IN        | EQUIPMENT MAINTENANCE | \$1,962.50  | \$1,962.50   |
| 312572  | 401-7101-550300- | BLA, INC                         | PROFESSIONAL SERVICES | \$5,206.89  | \$17,435.00  |
| 312572  | 401-7101-550300- | BLA, INC                         | PROFESSIONAL SERVICES | \$12,228.11 |              |
| 312574  | 101-7101-530350- | BRANDING TOUCHPOINT / IPROMOTE U | CLOTHING & APPAREL    | \$4,488.96  | \$8,985.66   |
| 312574  | 101-7101-530350- | BRANDING TOUCHPOINT / IPROMOTE U | CLOTHING & APPAREL    | \$4,496.70  |              |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC             | STREET SUPPLIES       | \$6,870.72  | \$99,655.36  |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC             | STREET SUPPLIES       | \$12,288.96 |              |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#           | DESCRIPTION              | AMOUNT      | TOTAL AMOUNT       |
|---------|------------------|-------------------------|--------------------------|-------------|--------------------|
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$12,352.20 |                    |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$13,070.28 |                    |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$13,710.16 |                    |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$13,754.36 |                    |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$13,760.48 |                    |
| 312578  | 101-7101-531900- | BUILDERS ASPHALT LLC    | STREET SUPPLIES          | \$13,848.20 |                    |
|         |                  |                         |                          |             | <b>\$43,626.21</b> |
| 312580  | 101-7101-521360- | C C CARTAGE INC         | DISPOSAL SERVICES        | \$1,337.72  |                    |
| 312580  | 101-7101-521360- | C C CARTAGE INC         | DISPOSAL SERVICES        | \$42,288.49 |                    |
|         |                  |                         |                          |             | <b>\$432.26</b>    |
| 312581  | 101-7101-522150- | CANON U.S.A. INC        | OFFICE MACHINES & ACCESS | \$28.28     |                    |
| 312581  | 101-7101-522150- | CANON U.S.A. INC        | OFFICE MACHINES & ACCESS | \$134.66    |                    |
| 312581  | 101-7101-522150- | CANON U.S.A. INC        | OFFICE MACHINES & ACCESS | \$134.66    |                    |
| 312581  | 101-7101-522150- | CANON U.S.A. INC        | OFFICE MACHINES & ACCESS | \$134.66    |                    |
|         |                  |                         |                          |             | <b>\$68,827.04</b> |
| 312589  | 101-7101-520050- | CHRISTOPHER B BURKE LTD | PROFESSIONAL SERVICES    | \$6,037.50  |                    |
| 312589  | 401-7101-550300- | CHRISTOPHER B BURKE LTD | PROFESSIONAL SERVICES    | \$5,963.23  |                    |
| 312589  | 401-7101-550300- | CHRISTOPHER B BURKE LTD | PROFESSIONAL SERVICES    | \$7,523.81  |                    |
| 312589  | 401-7101-550300- | CHRISTOPHER B BURKE LTD | PROFESSIONAL SERVICES    | \$46,630.00 |                    |
| 312589  | 426-7101-550250- | CHRISTOPHER B BURKE LTD | PROFESSIONAL SERVICES    | \$2,672.50  |                    |
|         |                  |                         |                          |             | <b>\$31,829.50</b> |
| 312590  | 426-7101-550250- | CIORBA GROUP, INC       | PROFESSIONAL SERVICES    | \$31,829.50 |                    |
|         |                  |                         |                          |             | <b>\$176.35</b>    |
| 312595  | 101-7101-522700- | COMCAST CABLE           | ACCT 8771100721360921    | \$176.35    |                    |
|         |                  |                         |                          |             | <b>\$42.84</b>     |
| 312598  | 101-7101-522700- | COMCAST CABLE           | ACCT 8771100720049004    | \$42.84     |                    |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                          | DESCRIPTION                               | AMOUNT      | TOTAL AMOUNT       |
|---------|------------------|----------------------------------------|-------------------------------------------|-------------|--------------------|
|         |                  |                                        |                                           |             | <b>\$6,862.98</b>  |
| 312605  | 211-7101-550400- | COOK COUNTY DEPT<br>TRANSPORTATION     | COOK COUNTY TRAFFIC SIGNAL<br>MAINTENANCE | \$6,862.98  |                    |
|         |                  |                                        |                                           |             | <b>\$149.99</b>    |
| 312607  | 101-7101-530350- | CRAWFORD BRIAN                         | CLOTHING & APPAREL                        | \$149.99    |                    |
|         |                  |                                        |                                           |             | <b>\$22,800.00</b> |
| 312608  | 101-7101-521110- | CRYSTAL MAINTENANCE & MGMT<br>SRVS     | CLEANING SERVICES                         | \$18,820.00 |                    |
| 312608  | 101-7101-521110- | CRYSTAL MAINTENANCE & MGMT<br>SRVS     | SERVICE BUILDING MAINTENANCE              | \$3,980.00  |                    |
|         |                  |                                        |                                           |             | <b>\$21,425.00</b> |
| 312619  | 401-7101-550300- | DOLAND ENGINEERING, LLC                | PROFESSIONAL SERVICES                     | \$21,425.00 |                    |
|         |                  |                                        |                                           |             | <b>\$215.00</b>    |
| 312622  | 101-7101-531650- | EDDIES RESTAURANT AND LOUNGE           | EVENT SUPPLIES                            | \$215.00    |                    |
|         |                  |                                        |                                           |             | <b>\$28,460.20</b> |
| 312625  | 101-7101-520050- | ENGINEERING RESOURCE<br>ASSOCIATES     | PROFESSIONAL SERVICES                     | \$18,520.25 |                    |
| 312625  | 426-7101-550250- | ENGINEERING RESOURCE<br>ASSOCIATES     | PROFESSIONAL SERVICES                     | \$9,939.95  |                    |
|         |                  |                                        |                                           |             | <b>\$120.00</b>    |
| 312627  | 101-7101-530050- | FASTSIGNS                              | OFFICE SUPPLIES                           | \$120.00    |                    |
|         |                  |                                        |                                           |             | <b>\$6,540.50</b>  |
| 312628  | 101-7101-531450- | FERGUSON FACILITIES SUPPLY HP#<br>3400 | JANITORIAL SUPPLIES                       | \$697.50    |                    |
| 312628  | 101-7101-531450- | FERGUSON FACILITIES SUPPLY HP#<br>3400 | JANITORIAL SUPPLIES                       | \$1,968.00  |                    |
| 312628  | 101-7101-531450- | FERGUSON FACILITIES SUPPLY HP#<br>3400 | JANITORIAL SUPPLIES                       | \$3,875.00  |                    |
|         |                  |                                        |                                           |             | <b>\$24,294.50</b> |
| 312629  | 101-7101-521550- | FLECK'S LANDSCAPING                    | LANDSCAPING SERVICES                      | \$750.00    |                    |
| 312629  | 101-7101-521550- | FLECK'S LANDSCAPING                    | LANDSCAPING SERVICES                      | \$5,732.00  |                    |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                    | DESCRIPTION                  | AMOUNT      | TOTAL AMOUNT      |
|---------|------------------|----------------------------------|------------------------------|-------------|-------------------|
| 312629  | 101-7101-521550- | FLECK'S LANDSCAPING              | LANDSCAPING SERVICES         | \$17,812.50 |                   |
|         |                  |                                  |                              |             | <b>\$1,263.00</b> |
| 312630  | 101-7101-521020- | FOUNTAIN PROS LLC                | EQUIPMENT MAINTENANCE        | \$1,263.00  |                   |
|         |                  |                                  |                              |             | <b>\$8,370.35</b> |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$100.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$105.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$105.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$105.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$105.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$113.55    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$153.55    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$170.00    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$379.75    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | EQUIPMENT MAINTENANCE        | \$404.40    |                   |
| 312631  | 101-7101-521020- | FOX VALLEY FIRE & SAFETY COMPANY | SERVICE BUILDING MAINTENANCE | \$6,129.10  |                   |
|         |                  |                                  |                              |             | <b>\$493.30</b>   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK # | ACCOUNT #        | VENDOR NAME/#            | DESCRIPTION                  | AMOUNT      | TOTAL AMOUNT       |
|---------|------------------|--------------------------|------------------------------|-------------|--------------------|
| 312632  | 101-7101-521020- | FRAMERS EDGE INC         | EQUIPMENT MAINTENANCE        | \$493.30    |                    |
|         |                  |                          |                              |             | <b>\$103.00</b>    |
| 312635  | 101-7101-522030- | GIAMBELUCA, JOHN         | TRAVEL AND TRAINING          | \$103.00    |                    |
|         |                  |                          |                              |             | <b>\$1,621.91</b>  |
| 312637  | 101-7101-531450- | GRAINGER W W INC         | JANITORIAL SUPPLIES          | \$157.01    |                    |
| 312637  | 101-7101-531450- | GRAINGER W W INC         | JANITORIAL SUPPLIES          | \$372.93    |                    |
| 312637  | 101-7101-531550- | GRAINGER W W INC         | BUILDING MAINTENANCE SUPPLY  | \$5.80      |                    |
| 312637  | 101-7101-531550- | GRAINGER W W INC         | BUILDING MAINTENANCE SUPPLY  | \$63.89     |                    |
| 312637  | 101-7101-531550- | GRAINGER W W INC         | BUILDING MAINTENANCE SUPPLY  | \$100.94    |                    |
| 312637  | 101-7101-531550- | GRAINGER W W INC         | BUILDING MAINTENANCE SUPPLY  | \$113.68    |                    |
| 312637  | 101-7101-531550- | GRAINGER W W INC         | BUILDING MAINTENANCE SUPPLY  | \$415.73    |                    |
| 312637  | 101-7101-531850- | GRAINGER W W INC         | SMALL TOOLS                  | \$391.93    |                    |
|         |                  |                          |                              |             | <b>\$63,250.00</b> |
| 312638  | 401-7101-550300- | GRAYBAR ELECTRIC COMPANY | STREET LIGHT SUPPLIES        | \$63,250.00 |                    |
|         |                  |                          |                              |             | <b>\$34,428.50</b> |
| 312640  | 235-7101-550250- | HAMMER CONSTRUCTION, LLC | CONSTRUCTION SERVICES        | \$34,428.50 |                    |
|         |                  |                          |                              |             | <b>\$14,000.50</b> |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$942.50    |                    |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$1,504.00  |                    |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$1,745.00  |                    |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$2,743.75  |                    |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$2,916.75  |                    |
| 312643  | 101-7101-521020- | HAYES MECHANICAL         | SERVICE BUILDING MAINTENANCE | \$4,148.50  |                    |
|         |                  |                          |                              |             | <b>\$3,167.50</b>  |
| 312644  | 101-7101-531800- | HIGH STAR TRAFFIC        | STREET SIGN SUPPLIES         | \$3,167.50  |                    |
|         |                  |                          |                              |             | <b>\$42,185.00</b> |

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|---------|------------------|-------------------------------------|------------------------------|--------------|---------------------|
| 312645  | 101-7101-521550- | HOMER TREE CARE, INC                | LANDSCAPING SERVICES         | \$42,185.00  |                     |
|         |                  |                                     |                              |              | <b>\$225,742.38</b> |
| 312650  | 211-7101-550400- | IL DEPT OF TRANSPORTATION           | CONSTRUCTION SERVICES        | \$225,742.38 |                     |
|         |                  |                                     |                              |              | <b>\$679.79</b>     |
| 312652  | 101-7101-522150- | IMPACT NETWORKING LLC               | OFFICE MACHINES & ACCESS     | \$679.79     |                     |
|         |                  |                                     |                              |              | <b>\$2,490.00</b>   |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$60.00      |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$60.00      |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$65.00      |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$88.00      |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$88.00      |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$104.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$120.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$195.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$260.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$265.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$265.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$395.00     |                     |
| 312653  | 101-7101-521110- | INTL EXTERMINATORS INC              | SERVICE BUILDING MAINTENANCE | \$525.00     |                     |
|         |                  |                                     |                              |              | <b>\$10,819.91</b>  |
| 312656  | 401-7101-550150- | JENDCO SAFETY SUPPLY                | EQUIPMENT                    | \$10,819.91  |                     |
|         |                  |                                     |                              |              | <b>\$1,137.25</b>   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE        | \$78.00      |                     |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE        | \$78.00      |                     |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE        | \$78.00      |                     |

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| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$78.00    |                   |
| 312658  | 101-7101-521020- | JOHNSON CONTROLS SECURITY SOLUTIONS | EQUIPMENT MAINTENANCE       | \$357.25   |                   |
|         |                  |                                     |                             |            | <b>\$254.82</b>   |
| 312660  | 101-7101-531550- | JUST FAUCETS                        | BUILDING MAINTENANCE SUPPLY | \$254.82   |                   |
|         |                  |                                     |                             |            | <b>\$9,701.44</b> |
| 312670  | 401-7101-550150- | LIFE FITNESS                        | EQUIPMENT                   | \$9,701.44 |                   |
|         |                  |                                     |                             |            | <b>\$783.46</b>   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$29.41    |                   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$30.18    |                   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$45.67    |                   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$48.89    |                   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$69.35    |                   |
| 312675  | 101-7101-531550- | LOWES COMMERCIAL SERVICES           | BUILDING MAINTENANCE SUPPLY | \$119.46   |                   |
| 312675  | 101-7101-531650- | LOWES COMMERCIAL SERVICES           | MISCELLANEOUS SUPPLIES      | \$26.58    |                   |
| 312675  | 101-7101-531650- | LOWES COMMERCIAL SERVICES           | MISCELLANEOUS SUPPLIES      | \$85.44    |                   |
| 312675  | 101-7101-531750- | LOWES COMMERCIAL SERVICES           | STREET LIGHT SUPPLIES       | \$54.12    |                   |
| 312675  | 515-7101-533050- | LOWES COMMERCIAL SERVICES           | ALFRESCO SUPPLIES           | \$33.86    |                   |



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| 312675  | 515-7101-533050- | LOWES COMMERCIAL SERVICES | EVENT SUPPLIES               | \$33.50    |                   |
| 312675  | 515-7101-533050- | LOWES COMMERCIAL SERVICES | MISCELLANEOUS SUPPLIES       | \$93.06    |                   |
| 312675  | 515-7101-533050- | LOWES COMMERCIAL SERVICES | MISCELLANEOUS SUPPLIES       | \$113.94   |                   |
|         |                  |                           |                              |            | <b>\$188.81</b>   |
| 312682  | 101-7101-531400- | MATTS ACE HARDWARE        | AGRICULTURAL SUPPLIES        | \$9.97     |                   |
| 312682  | 101-7101-531400- | MATTS ACE HARDWARE        | AGRICULTURAL SUPPLIES        | \$13.16    |                   |
| 312682  | 101-7101-531400- | MATTS ACE HARDWARE        | AGRICULTURAL SUPPLIES        | \$33.31    |                   |
| 312682  | 101-7101-531550- | MATTS ACE HARDWARE        | BUILDING MAINTENANCE SUPPLY  | \$2.28     |                   |
| 312682  | 101-7101-531550- | MATTS ACE HARDWARE        | BUILDING MAINTENANCE SUPPLY  | \$7.58     |                   |
| 312682  | 101-7101-531550- | MATTS ACE HARDWARE        | BUILDING MAINTENANCE SUPPLY  | \$7.59     |                   |
| 312682  | 101-7101-531550- | MATTS ACE HARDWARE        | BUILDING MAINTENANCE SUPPLY  | \$9.98     |                   |
| 312682  | 101-7101-531650- | MATTS ACE HARDWARE        | MISCELLANEOUS SUPPLIES       | \$19.97    |                   |
| 312682  | 101-7101-531750- | MATTS ACE HARDWARE        | STREET LIGHT SUPPLIES        | \$9.99     |                   |
| 312682  | 515-7101-533050- | MATTS ACE HARDWARE        | EVENT SUPPLIES               | \$74.98    |                   |
|         |                  |                           |                              |            | <b>\$357.43</b>   |
| 312685  | 101-7101-521010- | MEADE INC                 | TRAFFIC SIGNAL MAINTENANCE   | \$357.43   |                   |
|         |                  |                           |                              |            | <b>\$342.47</b>   |
| 312686  | 101-7101-531550- | MENARDS-LONG GROVE        | BUILDING MAINTENANCE SUPPLY  | \$55.13    |                   |
| 312686  | 101-7101-531550- | MENARDS-LONG GROVE        | BUILDING MAINTENANCE SUPPLY  | \$137.40   |                   |
| 312686  | 515-7101-533050- | MENARDS-LONG GROVE        | MISCELLANEOUS SUPPLIES       | \$149.94   |                   |
|         |                  |                           |                              |            | <b>\$8,267.79</b> |
| 312688  | 101-7101-521110- | METRO DOOR AND DOCK       | SERVICE BUILDING MAINTENANCE | \$351.84   |                   |
| 312688  | 101-7101-521110- | METRO DOOR AND DOCK       | SERVICE BUILDING MAINTENANCE | \$948.45   |                   |
| 312688  | 101-7101-521110- | METRO DOOR AND DOCK       | SERVICE BUILDING MAINTENANCE | \$3,087.50 |                   |
| 312688  | 101-7101-521110- | METRO DOOR AND DOCK       | SERVICE BUILDING MAINTENANCE | \$3,880.00 |                   |
|         |                  |                           |                              |            | <b>\$2,999.98</b> |

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| 312691  | 401-7101-550300- | MIDWEST GROUNDCOVERS             | LANDSCAPING SUPPLIES        | \$78.00    |                   |
| 312691  | 401-7101-550300- | MIDWEST GROUNDCOVERS             | LANDSCAPING SUPPLIES        | \$2,921.98 |                   |
|         |                  |                                  |                             |            | <b>\$959.98</b>   |
| 312694  | 101-7101-520050- | MIOVISION TECHNOLOGIES           | PROFESSIONAL SERVICES       | \$959.98   |                   |
|         |                  |                                  |                             |            | <b>\$928.86</b>   |
| 312705  | 101-7101-531550- | NORTHWEST ELECTRICAL SUPPLY CO   | BUILDING MAINTENANCE SUPPLY | \$138.33   |                   |
| 312705  | 101-7101-531550- | NORTHWEST ELECTRICAL SUPPLY CO   | BUILDING MAINTENANCE SUPPLY | \$790.53   |                   |
|         |                  |                                  |                             |            | <b>\$738.79</b>   |
| 312711  | 101-7101-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES             | \$65.64    |                   |
| 312711  | 101-7101-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES             | \$202.28   |                   |
| 312711  | 101-7101-530050- | ODP BUSINESS SOLUTIONS           | OFFICE SUPPLIES             | \$470.87   |                   |
|         |                  |                                  |                             |            | <b>\$335.83</b>   |
| 312748  | 101-7101-531400- | PESCHES FLOWER SHOP              | AGRICULTURAL SUPPLIES       | \$335.83   |                   |
|         |                  |                                  |                             |            | <b>\$60.06</b>    |
| 312750  | 101-7101-531650- | PETTY CASH                       | KITCHEN SUPPLIES            | \$60.06    |                   |
|         |                  |                                  |                             |            | <b>\$1,659.42</b> |
| 312753  | 101-7101-531900- | PRIME, TACK & SEAL CO.           | STREET SUPPLIES             | \$618.99   |                   |
| 312753  | 101-7101-531900- | PRIME, TACK & SEAL CO.           | STREET SUPPLIES             | \$1,040.43 |                   |
|         |                  |                                  |                             |            | <b>\$1,218.95</b> |
| 312762  | 101-7101-530350- | RED WING BUSINESS ADVANTAGE ACCT | CLOTHING & APPAREL          | \$148.74   |                   |
| 312762  | 101-7101-530350- | RED WING BUSINESS ADVANTAGE ACCT | CLOTHING & APPAREL          | \$200.00   |                   |
| 312762  | 101-7101-530350- | RED WING BUSINESS ADVANTAGE ACCT | CLOTHING & APPAREL          | \$328.23   |                   |
| 312762  | 101-7101-530350- | RED WING BUSINESS ADVANTAGE ACCT | CLOTHING & APPAREL          | \$541.98   |                   |
|         |                  |                                  |                             |            | <b>\$2,203.12</b> |

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| 312763  | 101-7101-520050- | RITTER GIS                      | PROFESSIONAL SERVICES   | \$2,203.12  |                    |
|         |                  |                                 |                         |             | <b>\$12,607.00</b> |
| 312765  | 101-7101-521550- | ROBERT W HENDRICKSEN<br>COMPANY | LANDSCAPING SUPPLIES    | \$12,607.00 |                    |
|         |                  |                                 |                         |             | <b>\$109.08</b>    |
| 312768  | 101-7101-531850- | ROUTE 12 RENTAL CO INC          | SMALL TOOLS & EQUIPMENT | \$109.08    |                    |
|         |                  |                                 |                         |             | <b>\$3,730.00</b>  |
| 312773  | 515-7101-533050- | SERVICE SANITATION              | EVENT SUPPLIES          | \$670.00    |                    |
| 312773  | 515-7101-533050- | SERVICE SANITATION              | EVENT SUPPLIES          | \$670.00    |                    |
| 312773  | 515-7101-533050- | SERVICE SANITATION              | EVENT SUPPLIES          | \$670.00    |                    |
| 312773  | 515-7101-533050- | SERVICE SANITATION              | EVENT SUPPLIES          | \$1,720.00  |                    |
|         |                  |                                 |                         |             | <b>\$825.00</b>    |
| 312774  | 515-7101-533050- | SIGNS BY TOMORROW               | EVENT SUPPLIES          | \$825.00    |                    |
|         |                  |                                 |                         |             | <b>\$1,289.20</b>  |
| 312775  | 101-7101-531400- | SITEONE LANDSCAPE SUPPLY LLC    | AGRICULTURAL SUPPLIES   | \$15.70     |                    |
| 312775  | 101-7101-531400- | SITEONE LANDSCAPE SUPPLY LLC    | AGRICULTURAL SUPPLIES   | \$22.67     |                    |
| 312775  | 101-7101-531400- | SITEONE LANDSCAPE SUPPLY LLC    | AGRICULTURAL SUPPLIES   | \$37.20     |                    |
| 312775  | 101-7101-531400- | SITEONE LANDSCAPE SUPPLY LLC    | AGRICULTURAL SUPPLIES   | \$408.40    |                    |
| 312775  | 101-7101-531400- | SITEONE LANDSCAPE SUPPLY LLC    | AGRICULTURAL SUPPLIES   | \$469.94    |                    |
| 312775  | 101-7101-531850- | SITEONE LANDSCAPE SUPPLY LLC    | SMALL TOOLS & EQUIPMENT | \$335.29    |                    |
|         |                  |                                 |                         |             | <b>\$72.73</b>     |
| 312776  | 101-7101-522700- | SOUND INCORPORATED              | PHONE SERVICES          | \$72.73     |                    |
|         |                  |                                 |                         |             | <b>\$2,385.32</b>  |
| 312780  | 401-7101-550300- | STANDARD PIPE & SUPPLY INC      | PLUMBING SUPPLY         | \$381.93    |                    |
| 312780  | 401-7101-550300- | STANDARD PIPE & SUPPLY INC      | PLUMBING SUPPLY         | \$2,003.39  |                    |
|         |                  |                                 |                         |             | <b>\$355.53</b>    |

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| 312786  | 101-7101-522030- | SWANSON, ADAM        | TRAVEL & TRAINING       | \$355.53   |                   |
|         |                  |                      |                         |            | <b>\$3,930.75</b> |
| 312789  | 515-7101-533050- | TAPCO                | MISCELLANEOUS SUPPLIES  | \$3,930.75 |                   |
|         |                  |                      |                         |            | <b>\$6.72</b>     |
| 312792  | 101-7101-531850- | TERRACE SUPPLY CO    | SMALL TOOLS             | \$6.72     |                   |
|         |                  |                      |                         |            | <b>\$1,416.52</b> |
| 312795  | 101-7101-531800- | THREE M              | STREET SIGN SUPPLIES    | \$284.34   |                   |
| 312795  | 101-7101-531800- | THREE M              | STREET SIGN SUPPLIES    | \$1,132.18 |                   |
|         |                  |                      |                         |            | <b>\$1,360.00</b> |
| 312797  | 101-7101-531700- | TRAFFIC CONTROL CORP | TRAFFIC SIGNAL SUPPLIES | \$1,360.00 |                   |
|         |                  |                      |                         |            | <b>\$126.44</b>   |
| 312805  | 101-7101-522700- | VERIZON WIRELESS     | ACCT 64202486400001     | \$126.44   |                   |
|         |                  |                      |                         |            | <b>\$2,441.40</b> |
| 312808  | 235-7101-550250- | WALKER CONSULTANTS   | PROFESSIONAL SERVICES   | \$2,441.40 |                   |
|         |                  |                      |                         |            | <b>\$375.00</b>   |
| 312819  | 101-7101-520050- | ZIMMERMAN, RYAN      | PROFESSIONAL SERVICES   | \$375.00   |                   |
|         |                  |                      |                         |            | <b>\$1,038.27</b> |
| 312820  | 101-7101-530350- | ZORO TOOLS INC       | CLOTHING & APPAREL      | \$49.99    |                   |
| 312820  | 101-7101-530350- | ZORO TOOLS INC       | SMALL TOOLS & EQUIPMENT | \$84.56    |                   |
| 312820  | 101-7101-531650- | ZORO TOOLS INC       | MISCELLANEOUS SUPPLIES  | \$327.87   |                   |
| 312820  | 101-7101-531850- | ZORO TOOLS INC       | SMALL TOOLS & EQUIPMENT | \$127.93   |                   |
| 312820  | 101-7101-531850- | ZORO TOOLS INC       | SMALL TOOLS & EQUIPMENT | \$447.92   |                   |
|         |                  |                      |                         |            | <b>\$1,084.99</b> |
| 802498  | 101-7101-522700- | AT & T               | ACCT 84779713213488     | \$58.86    |                   |
| 802498  | 101-7101-522700- | AT & T               | ACCT 84725961248940     | \$58.86    |                   |
| 802498  | 101-7101-522700- | AT & T               | ACCT 84739271083278     | \$59.49    |                   |

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| 802498  | 101-7101-522700- | AT & T                      | ACCT 84739893361501   | \$60.42      |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84739208661733   | \$61.19      |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84759391411742   | \$63.97      |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84739893901330   | \$64.76      |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84757754536603   | \$88.71      |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84743978686650   | \$117.73     |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84725334382001   | \$120.73     |                     |
| 802498  | 101-7101-522700- | AT & T                      | ACCT 84757757951551   | \$330.27     |                     |
|         |                  |                             |                       |              | <b>\$10,724.60</b>  |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 3895240100       | \$13.88      |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 3895240100       | \$16.24      |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 1483465000       | \$106.01     |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 2318364000       | \$113.41     |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 7397572000       | \$236.81     |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 8017024000       | \$935.72     |                     |
| 802499  | 101-7101-521500- | COMMONWEALTH EDISON COMPANY | ACCT 4410867000       | \$9,302.53   |                     |
|         |                  |                             |                       |              | <b>\$1,148.82</b>   |
| 802501  | 101-7101-521500- | NICOR                       | ACCT 94830700004      | \$450.80     |                     |
| 802501  | 101-7101-521500- | NICOR                       | ACCT 58401600000      | \$698.02     |                     |
|         |                  |                             |                       |              | <b>\$372,585.29</b> |
| 902626  | 401-7101-550300- | R.W. DUNTEMAN COMPANY       | CONSTRUCTION SERVICES | \$372,585.29 | <b>\$231,108.96</b> |
| 902627  | 401-7101-550200- | BUILDERS PAVING LLC         | CONSTRUCTION SERVICES | \$30,000.00  |                     |
| 902627  | 401-7101-550300- | BUILDERS PAVING LLC         | CONSTRUCTION SERVICES | \$201,108.96 |                     |

VILLAGE OF ARLINGTON HEIGHTS  
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|---------|-----------|---------------|------------------------|----------------|--------------|
|         |           |               | DEPARTMENT 7101 TOTAL: | \$1,556,365.80 |              |

# VILLAGE OF ARLINGTON HEIGHTS

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| CHECK #               | ACCOUNT #        | VENDOR NAME/#                       | DESCRIPTION            | AMOUNT      | TOTAL AMOUNT |
|-----------------------|------------------|-------------------------------------|------------------------|-------------|--------------|
| WATER AND SEWER ADMIN |                  |                                     |                        |             |              |
|                       |                  |                                     |                        |             | \$839.99     |
|                       | 505-7201-521650- | APPLE STORE                         | DATA PLAN              | \$0.99      |              |
|                       | 505-7201-522030- | AMERICAN WATER WORKS ASSOC          | TRAVEL & TRAINING      | \$580.00    |              |
|                       | 505-7201-531650- | JEWEL OSCO 3422                     | EVENT SUPPLIES         | \$8.69      |              |
|                       | 505-7201-531650- | JEWEL OSCO 3422                     | EVENT SUPPLIES         | \$18.37     |              |
|                       | 505-7201-531650- | EDDIES RESTAURANT AND LOUNGE        | EVENT SUPPLIES         | \$105.00    |              |
|                       | 505-7201-531650- | GORDON FOOD SERVICE                 | EVENT SUPPLIES         | \$105.94    |              |
|                       | 505-7201-531650- | APWA ILLINOIS PUBLIC SERVICE        | MISCELLANEOUS SUPPLIES | \$21.00     |              |
|                       |                  |                                     |                        |             | \$1,515.39   |
| 312540                | 505-7201-531600- | ALEXANDER CHEMICAL CORP             | CHEMICALS              | \$1,515.39  |              |
|                       |                  |                                     |                        |             | \$4,326.00   |
| 312546                | 505-7201-521300- | APEX LANDSCAPING INC                | LANDSCAPING SERVICES   | \$4,326.00  |              |
|                       |                  |                                     |                        |             | \$4,260.71   |
| 312574                | 505-7201-530350- | BRANDING TOUCHPOINT /<br>IPROMOTE U | CLOTHING & APPAREL     | \$4,260.71  |              |
|                       |                  |                                     |                        |             | \$10,897.19  |
| 312575                | 505-7201-520050- | BRAVO COMPANY ENGINE                | PROFESSIONAL SERVICES  | \$10,897.19 |              |
|                       |                  |                                     |                        |             | \$12,165.42  |
| 312580                | 505-7201-521360- | C C CARTAGE INC                     | DISPOSAL SERVICES      | \$7,451.36  |              |
| 312580                | 505-7201-521620- | C C CARTAGE INC                     | DISPOSAL SERVICES      | \$2,670.64  |              |
| 312580                | 505-7201-531900- | C C CARTAGE INC                     | DISPOSAL SERVICES      | \$2,043.42  |              |
|                       |                  |                                     |                        |             | \$205.80     |
| 312596                | 505-7201-522700- | COMCAST CABLE                       | ACCT 8771100720175502  | \$205.80    |              |
|                       |                  |                                     |                        |             | \$79.35      |
| 312600                | 505-7201-521500- | COMMONWEALTH EDISON<br>COMPANY      | ACCT 3582102111        | \$79.35     |              |

Department 7201

# VILLAGE OF ARLINGTON HEIGHTS

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                        | DESCRIPTION           | AMOUNT      | TOTAL AMOUNT |
|---------|------------------|--------------------------------------|-----------------------|-------------|--------------|
| 312601  | 505-7201-521500- | COMMONWEALTH EDISON COMPANY          | ACCT 4554927000       | \$168.19    | \$168.19     |
| 312603  | 505-7201-521300- | CONSERV FS INC                       | WATER SUPPLIES        | \$787.50    | \$787.50     |
| 312610  | 505-7201-550150- | DAHME MECHANICAL INDUSTRIES          | EQUIPMENT             | \$26,415.90 | \$26,415.90  |
| 312615  | 505-7201-521500- | DIRECT ENERGY BUSINESS MARKETING LLC | ACCT 1806639          | \$5,816.87  | \$5,816.87   |
| 312616  | 505-7201-521500- | DIRECT ENERGY BUSINESS MARKETING LLC | ACCT 1806641          | \$10,857.98 | \$10,857.98  |
| 312617  | 505-7201-521500- | DIRECT ENERGY BUSINESS MARKETING LLC | ACCT 1806640          | \$271.11    | \$271.11     |
| 312622  | 505-7201-531650- | EDDIES RESTAURANT AND LOUNGE         | EVENT SUPPLIES        | \$215.00    | \$215.00     |
| 312641  | 505-7201-550150- | HARBOR FREIGHT TOOLS                 | EQUIPMENT             | (\$96.76)   | \$87.96      |
| 312641  | 505-7201-550150- | HARBOR FREIGHT TOOLS                 | EQUIPMENT             | \$87.96     |              |
| 312641  | 505-7201-550150- | HARBOR FREIGHT TOOLS                 | EQUIPMENT             | \$96.76     |              |
| 312655  | 505-7201-521300- | JCK CONTRACTORS                      | WATER SUPPLIES        | \$880.00    | \$1,760.00   |
| 312655  | 505-7201-531400- | JCK CONTRACTORS                      | AGRICULTURAL SUPPLIES | \$880.00    |              |
| 312668  | 505-7201-550150- | LEE JENSEN SALES CO INC              | EQUIPMENT             | \$465.00    | \$465.00     |
|         |                  |                                      |                       |             | \$45.99      |



# VILLAGE OF ARLINGTON HEIGHTS

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|---------|------------------|--------------------------------------|-------------------------|------------|-------------------|
| 312672  | 505-7201-522030- | LIZ MAK                              | TRAVEL & TRAINING       | \$45.99    |                   |
|         |                  |                                      |                         |            | <b>\$27.49</b>    |
| 312675  | 505-7201-531850- | LOWES COMMERCIAL SERVICES            | SMALL TOOLS & EQUIPMENT | \$27.49    |                   |
|         |                  |                                      |                         |            | <b>\$2,019.75</b> |
| 312680  | 505-7201-520050- | MANHARD CONSULTING                   | PROFESSIONAL SERVICES   | \$574.75   |                   |
| 312680  | 505-7201-520050- | MANHARD CONSULTING                   | PROFESSIONAL SERVICES   | \$1,445.00 |                   |
|         |                  |                                      |                         |            | <b>\$133.94</b>   |
| 312682  | 505-7201-531650- | MATTS ACE HARDWARE                   | MISCELLANEOUS SUPPLIES  | \$33.96    |                   |
| 312682  | 505-7201-531850- | MATTS ACE HARDWARE                   | SMALL TOOLS & EQUIPMENT | \$14.85    |                   |
| 312682  | 505-7201-531850- | MATTS ACE HARDWARE                   | SMALL TOOLS & EQUIPMENT | \$35.15    |                   |
| 312682  | 505-7201-531850- | MATTS ACE HARDWARE                   | SMALL TOOLS & EQUIPMENT | \$49.98    |                   |
|         |                  |                                      |                         |            | <b>\$438.46</b>   |
| 312683  | 505-7201-531850- | MC MASTER CARR SUPPLY CO             | SMALL TOOLS & EQUIPMENT | \$438.46   |                   |
|         |                  |                                      |                         |            | <b>\$5,753.54</b> |
| 312690  | 505-7201-531010- | MID AMERICAN WATER OF WAUCONDA, INC. | WATER SUPPLIES          | \$2,130.73 |                   |
| 312690  | 505-7201-531010- | MID AMERICAN WATER OF WAUCONDA, INC. | WATER SUPPLIES          | \$2,736.81 |                   |
| 312690  | 505-7201-550150- | MID AMERICAN WATER OF WAUCONDA, INC. | EQUIPMENT               | \$352.00   |                   |
| 312690  | 505-7201-550150- | MID AMERICAN WATER OF WAUCONDA, INC. | EQUIPMENT               | \$534.00   |                   |
|         |                  |                                      |                         |            | <b>\$260.12</b>   |
| 312711  | 505-7201-530050- | ODP BUSINESS SOLUTIONS               | OFFICE SUPPLIES         | \$260.12   |                   |
|         |                  |                                      |                         |            | <b>\$1,150.00</b> |
| 312743  | 505-7201-522300- | EDWARD SCHULTZ                       | RESIDENT REIMBURSEMENT  | \$1,150.00 |                   |
|         |                  |                                      |                         |            | <b>\$1,062.50</b> |
| 312752  | 505-7201-521250- | PIZZO & ASSOCIATES, LTD              | PROFESSIONAL SERVICES   | \$1,062.50 |                   |

# VILLAGE OF ARLINGTON HEIGHTS

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| CHECK # | ACCOUNT #        | VENDOR NAME/#                          | DESCRIPTION             | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|----------------------------------------|-------------------------|------------|-------------------|
| 312762  | 505-7201-530350- | RED WING BUSINESS ADVANTAGE ACCT       | CLOTHING & APPAREL      | \$757.24   | <b>\$757.24</b>   |
| 312763  | 505-7201-520050- | RITTER GIS                             | PROFESSIONAL SERVICES   | \$2,203.13 | <b>\$2,203.13</b> |
| 312793  | 505-7201-531020- | TEST GAUGE INC                         | WATER SUPPLIES          | \$2,102.08 | <b>\$2,102.08</b> |
| 312801  | 505-7201-531600- | USA BLUEBOOK                           | CHEMICALS               | \$331.44   | <b>\$331.44</b>   |
| 312809  | 505-7201-550150- | WATER PRODUCTS COMPANY OF AURORA, INC. | EQUIPMENT               | \$2,386.03 | <b>\$2,386.03</b> |
| 312818  | 505-7201-531010- | ZIEBELL WATER SERVICE PRODUCTS         | WATER SUPPLIES          | \$560.00   | <b>\$560.00</b>   |
| 312819  | 505-7201-520050- | ZIMMERMAN, RYAN                        | PROFESSIONAL SERVICES   | \$375.00   | <b>\$375.00</b>   |
| 312820  | 505-7201-531650- | ZORO TOOLS INC                         | MISCELLANEOUS SUPPLIES  | \$327.87   | <b>\$455.79</b>   |
| 312820  | 505-7201-531850- | ZORO TOOLS INC                         | SMALL TOOLS & EQUIPMENT | \$127.92   |                   |
| 802498  | 505-7201-522700- | AT & T                                 | ACCT 84743746858567     | \$58.86    | <b>\$178.01</b>   |
| 802498  | 505-7201-522700- | AT & T                                 | ACCT 84743746842777     | \$58.86    |                   |
| 802498  | 505-7201-522700- | AT & T                                 | ACCT 84725301748135     | \$60.29    |                   |
| 802499  | 505-7201-521500- | COMMONWEALTH EDISON COMPANY            | ACCT 0766943000         | \$40.73    | <b>\$4,061.26</b> |
| 802499  | 505-7201-521500- | COMMONWEALTH EDISON COMPANY            | ACCT 6652766000         | \$80.47    |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

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| CHECK #                | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION      | AMOUNT       | TOTAL AMOUNT       |
|------------------------|------------------|------------------------------|------------------|--------------|--------------------|
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 0085022222  | \$146.40     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 4873432222  | \$147.82     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 2471022222  | \$154.90     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 8275568111  | \$164.62     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 1624693000  | \$338.41     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 7839129000  | \$452.58     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 6000042222  | \$463.16     |                    |
| 802499                 | 505-7201-521500- | COMMONWEALTH EDISON COMPANY  | ACCT 8556642222  | \$2,072.17   |                    |
|                        |                  |                              |                  |              | <b>\$15,873.67</b> |
| 802500                 | 505-7201-521500- | CONSTELLATION NEW ENERGY INC | ACCT 1050214     | \$2,249.36   |                    |
| 802500                 | 505-7201-521500- | CONSTELLATION NEW ENERGY INC | ACCT 1050216     | \$2,859.17   |                    |
| 802500                 | 505-7201-521500- | CONSTELLATION NEW ENERGY INC | ACCT 1050220     | \$10,765.14  |                    |
|                        |                  |                              |                  |              | <b>\$931.03</b>    |
| 802501                 | 505-7201-521500- | NICOR                        | ACCT 05850400002 | \$70.68      |                    |
| 802501                 | 505-7201-521500- | NICOR                        | ACCT 58544400003 | \$94.47      |                    |
| 802501                 | 505-7201-521500- | NICOR                        | ACCT 90920700003 | \$148.16     |                    |
| 802501                 | 505-7201-521500- | NICOR                        | ACCT 16797600000 | \$159.62     |                    |
| 802501                 | 505-7201-521500- | NICOR                        | ACCT 76830700001 | \$458.10     |                    |
| DEPARTMENT 7201 TOTAL: |                  |                              |                  | \$122,241.83 |                    |

VILLAGE OF ARLINGTON HEIGHTS  
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Department 7301

| CHECK #                | ACCOUNT #        | VENDOR NAME/#               | DESCRIPTION                  | AMOUNT   | TOTAL AMOUNT |
|------------------------|------------------|-----------------------------|------------------------------|----------|--------------|
| PARKING ADMIN          |                  |                             |                              |          |              |
| 312559                 | 235-7301-521500- | AT & T                      | ACCT 847R0608437214          | \$244.13 | \$244.13     |
| 312620                 | 235-7301-521110- | ECO CLEAN MAINTENANCE INC   | SERVICE BUILDING MAINTENANCE | \$419.16 | \$419.16     |
| 802499                 | 235-7301-521500- | COMMONWEALTH EDISON COMPANY | ACCT 9730174000              | \$27.22  | \$75.33      |
| 802499                 | 235-7301-521500- | COMMONWEALTH EDISON COMPANY | ACCT 8899825000              | \$48.11  |              |
| DEPARTMENT 7301 TOTAL: |                  |                             |                              | \$738.62 |              |

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Department 7302

| CHECK #                      | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION                  | AMOUNT      | TOTAL AMOUNT |
|------------------------------|------------------|------------------------------|------------------------------|-------------|--------------|
| PARKING VAIL ST. GARAGE OPER |                  |                              |                              |             |              |
| 312597                       | 235-7302-521500- | COMCAST CABLE                | ACCT 8771100721377909        | \$141.35    | \$141.35     |
| 312620                       | 235-7302-521110- | ECO CLEAN MAINTENANCE INC    | SERVICE BUILDING MAINTENANCE | \$1,327.34  | \$1,327.34   |
| 312621                       | 235-7302-521020- | ECO PARKING TECHNOLOGIES     | PARKING GARAGE SYSTEM        | \$16,575.00 | \$16,575.00  |
| 802498                       | 235-7302-521500- | AT & T                       | ACCT 84725309782425          | \$244.59    | \$244.59     |
| 802500                       | 235-7302-521500- | CONSTELLATION NEW ENERGY INC | ACCT 1050215                 | \$2,880.11  | \$2,880.11   |
| DEPARTMENT 7302 TOTAL:       |                  |                              |                              | \$21,168.39 |              |

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Department 7303

| CHECK #                   | ACCOUNT #        | VENDOR NAME/#             | DESCRIPTION                  | AMOUNT     | TOTAL AMOUNT |
|---------------------------|------------------|---------------------------|------------------------------|------------|--------------|
| PARKING NORTH GARAGE OPER |                  |                           |                              |            |              |
| 312620                    | 235-7303-521110- | ECO CLEAN MAINTENANCE INC | SERVICE BUILDING MAINTENANCE | \$1,327.34 | \$1,327.34   |
| 802498                    | 235-7303-521500- | AT & T                    | ACCT 84763200281737          | \$237.22   | \$237.22     |
| DEPARTMENT 7303 TOTAL:    |                  |                           |                              | \$1,564.56 |              |

VILLAGE OF ARLINGTON HEIGHTS  
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Department 7304

| CHECK #                       | ACCOUNT #        | VENDOR NAME/#                | DESCRIPTION                  | AMOUNT     | TOTAL AMOUNT |
|-------------------------------|------------------|------------------------------|------------------------------|------------|--------------|
| PARKING EVERGREEN ST GAR OPER |                  |                              |                              |            |              |
| 312620                        | 235-7304-521110- | ECO CLEAN MAINTENANCE INC    | SERVICE BUILDING MAINTENANCE | \$419.16   | \$419.16     |
| 802500                        | 235-7304-521500- | CONSTELLATION NEW ENERGY INC | ACCT 1050222                 | \$1,827.59 | \$1,827.59   |
| DEPARTMENT 7304 TOTAL:        |                  |                              |                              | \$2,246.75 |              |

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Department 7401

| CHECK #                        | ACCOUNT #        | VENDOR NAME/#      | DESCRIPTION  | AMOUNT       | TOTAL AMOUNT |
|--------------------------------|------------------|--------------------|--------------|--------------|--------------|
| SOLID WASTE DISPSL SWANCCADMIN |                  |                    |              |              |              |
| 902611                         | 511-7401-521540- | SOLID WASTE AGENCY | TIPPING FEES | (\$3,334.00) | \$147,788.00 |
| 902611                         | 511-7401-521540- | SOLID WASTE AGENCY | TIPPING FEES | \$1,667.00   |              |
| 902611                         | 511-7401-521540- | SOLID WASTE AGENCY | TIPPING FEES | \$149,455.00 |              |
| DEPARTMENT 7401 TOTAL:         |                  |                    |              | \$147,788.00 |              |



# VILLAGE OF ARLINGTON HEIGHTS

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|----------------------------|------------------|-----------------------------|------------------------|--------------|--------------|
| MUNICIPAL FLEET SVCS ADMIN |                  |                             |                        |              |              |
|                            |                  |                             |                        |              | \$971.72     |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$1.50       |              |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$11.70      |              |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$23.20      |              |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$40.00      |              |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$66.60      |              |
|                            | 621-7501-521070- | ILLINOIS TOLLWAY            | TOLLS                  | \$80.80      |              |
|                            | 621-7501-531510- | ETRAILER.COM                | VEH MAINTENANCE SUPPLY | \$747.92     |              |
|                            |                  |                             |                        |              | \$176.34     |
| 312531                     | 621-7501-531510- | 1ST AYD CORPORATION         | VEH MAINTENANCE SUPPLY | \$176.34     |              |
|                            |                  |                             |                        |              | \$711.90     |
| 312541                     | 621-7501-531510- | ALEXANDER EQUIPMENT CO INC  | VEH MAINTENANCE SUPPLY | \$711.90     |              |
|                            |                  |                             |                        |              | \$620.43     |
| 312542                     | 621-7501-531510- | ALTORFER INDUSTRIES         | VEH MAINTENANCE SUPPLY | (\$1,643.68) |              |
| 312542                     | 621-7501-531510- | ALTORFER INDUSTRIES         | VEH MAINTENANCE SUPPLY | \$14.08      |              |
| 312542                     | 621-7501-531510- | ALTORFER INDUSTRIES         | VEH MAINTENANCE SUPPLY | \$16.62      |              |
| 312542                     | 621-7501-531510- | ALTORFER INDUSTRIES         | VEH MAINTENANCE SUPPLY | \$49.81      |              |
| 312542                     | 621-7501-531510- | ALTORFER INDUSTRIES         | VEH MAINTENANCE SUPPLY | \$2,183.60   |              |
|                            |                  |                             |                        |              | \$115.63     |
| 312543                     | 621-7501-531500- | AMAZON COM CAPITAL SERVICES | VEH MAINTENANCE SUPPLY | \$16.99      |              |
| 312543                     | 621-7501-531500- | AMAZON COM CAPITAL SERVICES | VEH MAINTENANCE SUPPLY | \$49.32      |              |
| 312543                     | 621-7501-531500- | AMAZON COM CAPITAL SERVICES | VEH MAINTENANCE SUPPLY | \$49.32      |              |
|                            |                  |                             |                        |              | \$704.32     |
| 312548                     | 621-7501-531510- | ARLINGTON HTS FORD          | VEH MAINTENANCE SUPPLY | \$30.62      |              |
| 312548                     | 621-7501-531510- | ARLINGTON HTS FORD          | VEH MAINTENANCE SUPPLY | \$673.70     |              |

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# VILLAGE OF ARLINGTON HEIGHTS

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|---------|------------------|-----------------------------------|------------------------|------------|-------------------|
|         |                  |                                   |                        |            | <b>\$1,060.00</b> |
| 312554  | 621-7501-531510- | ARLINGTON SIGNS & BANNERS         | VEH MAINTENANCE SUPPLY | \$1,060.00 |                   |
|         |                  |                                   |                        |            | <b>\$1,581.12</b> |
| 312568  | 621-7501-531510- | AUTO TECH CENTERS INC             | VEH MAINTENANCE SUPPLY | \$1,581.12 |                   |
|         |                  |                                   |                        |            | <b>\$132.30</b>   |
| 312576  | 621-7501-531510- | BRISTOL HOSE & FITTING INC        | VEH MAINTENANCE SUPPLY | \$132.30   |                   |
|         |                  |                                   |                        |            | <b>\$669.88</b>   |
| 312577  | 621-7501-531510- | BROWN EQUIPMENT COMPANY           | VEH MAINTENANCE SUPPLY | \$669.88   |                   |
|         |                  |                                   |                        |            | <b>\$632.06</b>   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$13.18    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$25.74    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$25.74    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$27.00    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$53.56    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$78.27    |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$199.85   |                   |
| 312579  | 621-7501-531510- | BUMPER TO BUMPER                  | VEH MAINTENANCE SUPPLY | \$208.72   |                   |
|         |                  |                                   |                        |            | <b>\$160.00</b>   |
| 312583  | 621-7501-521070- | CASSIDY TIRE & SERVICE            | EQUIPMENT MAINTENANCE  | \$80.00    |                   |
| 312583  | 621-7501-521070- | CASSIDY TIRE & SERVICE            | EQUIPMENT MAINTENANCE  | \$80.00    |                   |
|         |                  |                                   |                        |            | <b>\$127.86</b>   |
| 312586  | 621-7501-531510- | CHICAGO PARTS & SOUND ENTERPRISES | VEH MAINTENANCE SUPPLY | (\$151.41) |                   |
| 312586  | 621-7501-531510- | CHICAGO PARTS & SOUND ENTERPRISES | VEH MAINTENANCE SUPPLY | (\$11.00)  |                   |
| 312586  | 621-7501-531510- | CHICAGO PARTS & SOUND ENTERPRISES | VEH MAINTENANCE SUPPLY | \$47.37    |                   |
| 312586  | 621-7501-531510- | CHICAGO PARTS & SOUND ENTERPRISES | VEH MAINTENANCE SUPPLY | \$242.90   |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                       | DESCRIPTION             | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|-------------------------------------|-------------------------|------------|-------------------|
|         |                  |                                     |                         |            | <b>\$102.86</b>   |
| 312591  | 621-7501-521360- | CITY WELDING SALES & SERVICE        | EQUIPMENT RENTAL        | \$102.86   |                   |
|         |                  |                                     |                         |            | <b>\$129.90</b>   |
| 312628  | 621-7501-531510- | FERGUSON FACILITIES SUPPLY HP# 3400 | VEH MAINTENANCE SUPPLY  | (\$129.90) |                   |
| 312628  | 621-7501-531510- | FERGUSON FACILITIES SUPPLY HP# 3400 | VEH MAINTENANCE SUPPLY  | \$43.30    |                   |
| 312628  | 621-7501-531510- | FERGUSON FACILITIES SUPPLY HP# 3400 | VEH MAINTENANCE SUPPLY  | \$86.60    |                   |
| 312628  | 621-7501-531510- | FERGUSON FACILITIES SUPPLY HP# 3400 | VEH MAINTENANCE SUPPLY  | \$129.90   |                   |
|         |                  |                                     |                         |            | <b>\$343.60</b>   |
| 312637  | 621-7501-531510- | GRAINGER W W INC                    | VEH MAINTENANCE SUPPLY  | \$2.06     |                   |
| 312637  | 621-7501-531510- | GRAINGER W W INC                    | VEH MAINTENANCE SUPPLY  | \$2.36     |                   |
| 312637  | 621-7501-531510- | GRAINGER W W INC                    | VEH MAINTENANCE SUPPLY  | \$7.08     |                   |
| 312637  | 621-7501-531510- | GRAINGER W W INC                    | VEH MAINTENANCE SUPPLY  | \$35.02    |                   |
| 312637  | 621-7501-531510- | GRAINGER W W INC                    | VEH MAINTENANCE SUPPLY  | \$211.28   |                   |
| 312637  | 621-7501-531650- | GRAINGER W W INC                    | MISCELLANEOUS SUPPLIES  | \$85.80    |                   |
|         |                  |                                     |                         |            | <b>\$671.86</b>   |
| 312667  | 621-7501-531510- | LEACH ENTERPRISES INC               | VEH MAINTENANCE SUPPLY  | \$671.86   |                   |
|         |                  |                                     |                         |            | <b>\$3,347.30</b> |
| 312673  | 621-7501-531510- | LORCHEM TECHNOLOGIES INC            | VEH MAINTENANCE SUPPLY  | \$3,347.30 |                   |
|         |                  |                                     |                         |            | <b>\$1,151.23</b> |
| 312678  | 621-7501-531510- | MACQUEEN EMERGENCY GROUP            | VEH MAINTENANCE SUPPLY  | \$1,151.23 |                   |
|         |                  |                                     |                         |            | <b>\$28.22</b>    |
| 312681  | 621-7501-531850- | MATCO TOOLS                         | SMALL TOOLS & EQUIPMENT | \$28.22    |                   |
|         |                  |                                     |                         |            | <b>\$711.98</b>   |
| 312683  | 621-7501-531510- | MC MASTER CARR SUPPLY CO            | VEH MAINTENANCE SUPPLY  | \$13.77    |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#            | DESCRIPTION            | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|--------------------------|------------------------|------------|-------------------|
| 312683  | 621-7501-531510- | MC MASTER CARR SUPPLY CO | VEH MAINTENANCE SUPPLY | \$14.09    |                   |
| 312683  | 621-7501-531510- | MC MASTER CARR SUPPLY CO | VEH MAINTENANCE SUPPLY | \$23.43    |                   |
| 312683  | 621-7501-531510- | MC MASTER CARR SUPPLY CO | VEH MAINTENANCE SUPPLY | \$660.69   |                   |
|         |                  |                          |                        |            | <b>\$1,816.35</b> |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | (\$185.00) |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | (\$19.83)  |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$22.33    |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$129.14   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$144.55   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$169.80   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$244.32   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$271.01   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$441.42   |                   |
| 312698  | 621-7501-531510- | NAPA AUTO PARTS          | VEH MAINTENANCE SUPPLY | \$598.61   |                   |
|         |                  |                          |                        |            | <b>\$1,282.60</b> |
| 312702  | 621-7501-521070- | NORTHWEST AUTO WASH      | EQUIPMENT MAINTENANCE  | \$624.35   |                   |
| 312702  | 621-7501-521070- | NORTHWEST AUTO WASH      | EQUIPMENT MAINTENANCE  | \$658.25   |                   |
|         |                  |                          |                        |            | <b>\$332.79</b>   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | (\$639.72) |                   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | (\$107.53) |                   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | (\$90.92)  |                   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | (\$40.32)  |                   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | \$504.29   |                   |
| 312706  | 621-7501-531510- | NORTHWEST FREIGHTLINER   | VEH MAINTENANCE SUPPLY | \$706.99   |                   |
|         |                  |                          |                        |            | <b>\$3.95</b>     |
| 312710  | 621-7501-531510- | O'REILLY AUTO PARTS      | VEH MAINTENANCE SUPPLY | \$3.95     |                   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK # | ACCOUNT #        | VENDOR NAME/#                     | DESCRIPTION            | AMOUNT     | TOTAL AMOUNT      |
|---------|------------------|-----------------------------------|------------------------|------------|-------------------|
|         |                  |                                   |                        |            | <b>\$1,234.38</b> |
| 312747  | 621-7501-531510- | PATLIN INC                        | VEH MAINTENANCE SUPPLY | \$1,234.38 |                   |
|         |                  |                                   |                        |            | <b>\$53.00</b>    |
| 312769  | 621-7501-531650- | RUBBER INC                        | MISCELLANEOUS SUPPLIES | \$53.00    |                   |
|         |                  |                                   |                        |            | <b>\$2,130.21</b> |
| 312770  | 621-7501-521020- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$655.90) |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$414.26) |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$130.20) |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$15.60)  |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$14.80)  |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | (\$5.11)   |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | \$69.03    |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | \$199.80   |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | \$210.60   |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | \$1,129.00 |                   |
| 312770  | 621-7501-531510- | RUSH TRUCK CENTER-CAROL<br>STREAM | VEH MAINTENANCE SUPPLY | \$1,757.65 |                   |
|         |                  |                                   |                        |            | <b>\$295.12</b>   |
| 312771  | 621-7501-531510- | SASE COMPNAY LLC                  | VEH MAINTENANCE SUPPLY | \$138.56   |                   |
| 312771  | 621-7501-531510- | SASE COMPNAY LLC                  | VEH MAINTENANCE SUPPLY | \$156.56   |                   |
|         |                  |                                   |                        |            | <b>\$85.00</b>    |
| 312777  | 621-7501-521070- | SPRING ALIGN                      | EQUIPMENT MAINTENANCE  | \$85.00    |                   |
|         |                  |                                   |                        |            | <b>\$727.69</b>   |

# VILLAGE OF ARLINGTON HEIGHTS

## WARRANT REGISTER

CHECK DATE: 6/30/2025

| CHECK #                | ACCOUNT #        | VENDOR NAME/#           | DESCRIPTION               | AMOUNT      | TOTAL AMOUNT |
|------------------------|------------------|-------------------------|---------------------------|-------------|--------------|
| 312779                 | 621-7501-531510- | STANDARD EQUIPMENT CO   | VEH MAINTENANCE SUPPLY    | \$75.70     |              |
| 312779                 | 621-7501-531510- | STANDARD EQUIPMENT CO   | VEH MAINTENANCE SUPPLY    | \$651.99    |              |
|                        |                  |                         |                           |             | \$261.42     |
| 312800                 | 621-7501-530350- | UNIFIRST CORPORATION    | CLOTHING & APPAREL        | \$87.14     |              |
| 312800                 | 621-7501-530350- | UNIFIRST CORPORATION    | CLOTHING & APPAREL        | \$87.14     |              |
| 312800                 | 621-7501-530350- | UNIFIRST CORPORATION    | CLOTHING & APPAREL        | \$87.14     |              |
|                        |                  |                         |                           |             | \$240.00     |
| 312810                 | 621-7501-521070- | WE WASH EXPRESS         | EQUIPMENT MAINTENANCE     | \$240.00    |              |
|                        |                  |                         |                           |             |              |
| 312812                 | 621-7501-530550- | WEX BANK                | FUEL                      | \$3,320.08  | \$3,320.08   |
|                        |                  |                         |                           |             | \$79.95      |
| 312813                 | 621-7501-521070- | WINDSHIELD PROS INC     | VEH EQUIPMENT MAINTENANCE | \$79.95     |              |
|                        |                  |                         |                           |             |              |
| 312815                 | 621-7501-531510- | ZARNOTH BRUSH WORKS INC | VEH MAINTENANCE SUPPLY    | \$2,969.00  | \$2,969.00   |
|                        |                  |                         |                           |             | \$232.22     |
| 312816                 | 621-7501-531510- | ZEIGLER OF SCHAUMBURG   | VEH MAINTENANCE SUPPLY    | \$232.22    |              |
|                        |                  |                         |                           |             |              |
| 312820                 | 621-7501-530050- | ZORO TOOLS INC          | OFFICE SUPPLIES           | \$74.76     | \$692.64     |
| 312820                 | 621-7501-531510- | ZORO TOOLS INC          | VEH MAINTENANCE SUPPLY    | \$86.89     |              |
| 312820                 | 621-7501-531510- | ZORO TOOLS INC          | VEH MAINTENANCE SUPPLY    | \$530.99    |              |
| DEPARTMENT 7501 TOTAL: |                  |                         |                           | \$29,906.91 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

Department 8001

| CHECK #                | ACCOUNT #        | VENDOR NAME/#                            | DESCRIPTION       | AMOUNT     | TOTAL AMOUNT |
|------------------------|------------------|------------------------------------------|-------------------|------------|--------------|
| PENSIONS ADMIN         |                  |                                          |                   |            |              |
|                        | 705-8001-522030- | ILLINOIS PUBLIC PENSION FUND ASSOCIATION | TRAVEL & TRAINING | \$1,530.00 | \$1,530.00   |
| DEPARTMENT 8001 TOTAL: |                  |                                          |                   | \$1,530.00 |              |

VILLAGE OF ARLINGTON HEIGHTS  
WARRANT REGISTER  
CHECK DATE: 6/30/2025

Department 9001

| CHECK #       | ACCOUNT #        | VENDOR NAME/#                    | DESCRIPTION             | AMOUNT         | TOTAL AMOUNT   |
|---------------|------------------|----------------------------------|-------------------------|----------------|----------------|
| CAPITAL ADMIN |                  |                                  |                         |                |                |
|               |                  |                                  |                         |                | \$23.90        |
| 312543        | 506-9001-550250- | AMAZON COM CAPITAL SERVICES      | TOOLS                   | \$23.90        |                |
|               |                  |                                  |                         |                | \$2,500.00     |
| 312738        | 506-9001-550250- | ONE TIME LEAD LINE REIMBURSEMENT | LEAD LINE REIMBURSEMENT | \$2,500.00     |                |
|               |                  |                                  |                         |                | \$2,500.00     |
| 312739        | 506-9001-550250- | ONE TIME LEAD LINE REIMBURSEMENT | LEAD LINE REIMBURSEMENT | \$2,500.00     |                |
|               |                  |                                  |                         |                | \$2,500.00     |
| 312740        | 506-9001-550250- | ONE TIME LEAD LINE REIMBURSEMENT | LEAD LINE REIMBURSEMENT | \$2,500.00     |                |
|               |                  |                                  |                         |                | \$2,500.00     |
| 312741        | 506-9001-550250- | ONE TIME LEAD LINE REIMBURSEMENT | LEAD LINE REIMBURSEMENT | \$2,500.00     |                |
|               |                  |                                  |                         |                | \$72,345.67    |
| 312755        | 505-9001-550250- | PROFESSIONAL METERS, INC         | METER SUPPLIES          | \$72,345.67    |                |
|               |                  |                                  |                         |                | \$3,003.72     |
| 312764        | 505-9001-550250- | RJN GROUP INC                    | PROFESSIONAL SERVICES   | \$3,003.72     |                |
|               |                  |                                  |                         |                | \$1,027,878.66 |
| 312785        | 505-9001-550250- | SWALLOW CONSTRUCTION CORP.       | CONSTRUCTION SERVICES   | \$1,027,878.66 |                |
|               |                  |                                  | DEPARTMENT 9001 TOTAL:  | \$1,113,251.95 |                |
|               |                  |                                  | WARRANT TOTAL:          | \$5,344,095.61 |                |





VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Police Sergeant Promotion

**Department:** Police

**Item Description:**

The Arlington Heights Police Department is proud to recognize the promotion of Detective Jeffrey Fontana to the position of Police Sergeant. The Chief of Police, Village Manager and the Board of Fire and Police Commissioners unanimously agreed to promote Detective Fontana from the Police Sergeant eligibility list earlier this month. Congratulations on your promotion and best wishes for your continued success as you serve the residents of the Village.

**ATTACHMENTS:**

None



VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Appointing a Director and Alternate Directors to the Solid Waste Agency of Northern Cook County

**Department:** Integrated Services

**Item Description:**

Resolution Appointing a Director and Alternate Directors to the Solid Waste Agency of Northern Cook County

The Village is a member of the Solid Waste Agency of Northern Cook County. This resolution establishes that Mayor James J. Tinaglia will serve as the Village's representative on the Board of Directors of the Agency and Trustee Tom Schwingbeck, Village Manager Randall Recklaus, Assistant Village Manager Diana Mikula, and Director of Health and Human Services Mila Tsagalis will serve as Alternate Directors for a term expiring April 30, 2027.

**Staff Recommendation:**

Approval of a Resolution Appointing a Director and Alternate Directors to the Solid Waste Agency of Northern Cook County.

**ATTACHMENTS:**

1. 06 SWANCC Resolution 2025

**RESOLUTION APPOINTING A DIRECTOR  
AND ALTERNATE DIRECTORS TO THE  
SOLID WASTE AGENCY OF NORTHERN COOK COUNTY**

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS, AS FOLLOWS:

SECTION ONE: The Village of Arlington Heights is a member of the Solid Waste Agency of Northern Cook County ("the Agency") and, pursuant to the Agency Agreement establishing the Agency, is entitled to appoint a Director and one or more Alternate Directors to the Board of Directors of the Agency.

SECTION TWO: The President and Board of Trustees of the Village of Arlington Heights appoints Village President James J. Tinaglia as the Village's Director on the Board of Directors of the Agency and appoints Trustee Tom Schwingbeck, Village Manager Randall Recklaus, Assistant Village Manager Diana Mikula, and Director of Health and Human Services Mila Tsagalis as its Alternate Directors, in each case for a term expiring April 30, 2027, or until their successor is appointed.

SECTION THREE: This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

AYES:

NAYS:

PASSED AND APPROVED this 7th day of July, 2025.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk



VILLAGE OF  
ARLINGTON HEIGHTS  
INC. 1887

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Approving the Purchase of a Backhoe Loader for the Public Works and Engineering Department

**Department:** Public Works & Engineering

**Item Description:**

The approved 2025 Capital Budget includes \$266,175.50 for replacing a backhoe loader used by the Utility and Maintenance Divisions of the Public Works and Engineering Department.

The current backhoe loader is used in Public Works to support both planned daily and emergency-related operations. The backhoe is a critical piece of equipment for street and sidewalk repairs, emergency utility excavations, and winter maintenance activities. The current backhoe is 12 years old and has experienced numerous mechanical issues over the course of its life. After a thorough condition assessment conducted by Fleet Services technicians it was determined that the costs associated with necessary future repairs exceed the equipment's current depreciated value, and as such, has exceeded its service life, making it no longer suitable for department operations. If approved, the current backhoe will be processed as surplus in accordance with Village policy.

Based on this assessment, new equipment evaluations, and operational needs, staff proposes purchasing a John Deere 410 Backhoe Loader for \$189,330.26.

Staff leveraged competitive pricing through Sourcewell. Sourcewell is a joint purchasing cooperative similar to Northwest Municipal Conference that uses multiple government agencies and collaborative purchasing to obtain more competitive bid pricing. Staff regularly reviews multiple conferences and dealers to maximize savings for these types of vehicle purchases.

This year's Sourcewell awarded bidder is West Side Tractor Sales Co. of Wauconda, Illinois. The Village works with West Side Tractor currently to support other Village-owned equipment and has found their services acceptable.

Funds are available for this purchase in Account No. 621-9003-550050 (VH9502).

**RECOMMENDATION**

It is recommended that the Village Board award West Side Tractor Co. of Wauconda, Illinois, the purchase of one John Deere Model 410 Backhoe Loader

for a cost of \$189,330.26, as authorized in the attached Resolution, and execute the necessary documents.

**ATTACHMENTS:**

1. 20250707\_Water\_Backhoelader\_Resolution\_and\_attachment

VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION AUTHORIZING THE PURCHASE OF A  
BACKHOE LOADER FOR THE PUBLIC WORKS DEPARTMENT  
FROM WEST SIDE TRACTOR OF WAUCONDA, ILLINOIS

WHEREAS, Article VII, Section 10 of the Constitution of the State of Illinois, and the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq., authorize and encourage intergovernmental cooperation; and

WHEREAS, the Village is a member of the Sourcewell Cooperative Purchasing Program (formerly NJPA), a joint purchasing cooperative that uses multiple government agencies and collaborative purchasing to obtain more competitive bid pricing; and

WHEREAS, the Village participates in Sourcewell which permits local governments to purchase commodities and services according to contracts negotiated by Sourcewell, resulting in significant savings for the Village; and

WHEREAS, the Public Works Department has identified the need to purchase a backhoe loader; and

WHEREAS, the Sourcewell Cooperative sought bids for the award of the contract for the purchase of a 2025 John Deere backhoe loader (*"Purchase Contract"*); and

WHEREAS, the Sourcewell Cooperative identified West Side Tractor of Wauconda, Illinois, as the low responsible bidder for the Purchase Contract; and

WHEREAS, the Village now desires to purchase the 2025 John Deere backhoe loader, in a total amount not to exceed \$189,330.26; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interest of the Village to purchase the 2025 John Deere backhoe loader, from West Side Tractor, in a total amount not to exceed \$189,330.26, in accordance with the Sourcewell Cooperative and the Purchase Contract;

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 PURCHASE. The President and Board of Trustees hereby approve the contract for the purchase of a 2025 John Deere backhoe loader from West Side Tractor of Wauconda, Illinois, in a total amount not to exceed \$189,330.26, in accordance with Sourcewell Cooperative and the Purchase Contract, is hereby approved.

SECTION 3. EXECUTION OF REQUIRED DOCUMENTATION. The Village Manager and the Village Clerk are hereby authorized to execute and attest, on behalf of the Village, all documents necessary to complete the purchase authorized pursuant to Section 2 of this Resolution.

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 \_\_\_\_\_, 2025.

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Village President

ATTEST:

Village Clerk

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**WEST SIDE TRACTOR SALES**  
1560 N Old Rand Road Wauconda IL 60084  
(847) 526-7700

Dan Ristow - Sales Representative - dristow@wstsales.com



June 5, 2025

0

ARLINGTON HTS, VILLAGE OF  
222 N RIDGE AVE  
ARLINGTON HTS, IL

Sourcewell ID #

**2025 John Deere 410 P Backhoe Loader**  
**SOURCEWELL Cooperative Contract 011723-JDC**

*Please note that this quote is valid for 30 days.*

| Code                                                                   | Machine Configuration Description                                                           | Unit Price    |
|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------|
| All the prices in the detailed sections are Per machine basis. Qty (1) |                                                                                             |               |
| 17E1T                                                                  | 410 P-Tier Backhoe Loader                                                                   | 216,513.00    |
| 0202                                                                   | United States                                                                               | -             |
| 0351                                                                   | Translated Text Labels                                                                      | -             |
| 0259                                                                   | English                                                                                     | -             |
| 0606                                                                   | Level 2 Cab includes: Enclosed cab, LED work Lights,                                        | 1,703.00      |
| 0                                                                      | Air suspension cloth seat                                                                   | -             |
| 0652                                                                   | Level 2 Performance Package includes: MFWD guard, Boom protection plate,                    | 2,863.00      |
| 0                                                                      | Stabilizer guards, Heavy Duty stabilizer pads, Heavy duty front grille screen               | -             |
| 0952                                                                   | Rear Camera System (with Secondary Display)                                                 | 3,599.00      |
| 1205                                                                   | Basic Package Radio                                                                         | -             |
| 183N                                                                   | JDLink™                                                                                     | -             |
| 3009                                                                   | Autoshift Transmission - Mechanical Front Wheel Drive (MFWD) with Limited Slip Differential | -             |
| 4006                                                                   | John Deere 4.5L - FT4/Stage IV                                                              | -             |
| 5255                                                                   | Galaxy 550 Radial - 500/70R24 Rear & 340/80R18 Front                                        | 2,118.00      |
| 6155                                                                   | Dual Batteries with Disconnect and Jump Post                                                | 314.00        |
| 6752                                                                   | Extendible Dipperstick                                                                      | 9,161.00      |
| 6577                                                                   | 1250 lb. (567 kg.) Front Counterweight                                                      | 1,972.00      |
| 7001                                                                   | Auxiliary Hydraulics with One Way Flow (Hammer)                                             | 4,517.00      |
| 7028                                                                   | Pilot Controls, Two Lever, with Pattern Selection                                           | -             |
| 7040                                                                   | Three-Function Loader Hydraulics, Single Lever                                              | 3,579.00      |
| 7800                                                                   | Less Backhoe Bucket with Bucket Pins                                                        | -             |
| 7702                                                                   | Deere Standard Quick Coupler - Less Thumb                                                   | 1,808.00      |
| 7861                                                                   | 92 in. (2.35 m.) Multi-Purpose Bucket, 1.31 cu. yd (1.00 cu. m.)                            | 12,770.00     |
| 8109                                                                   | Flip-down Front Sun Visor                                                                   | 104.00        |
| 8075                                                                   | Diagnostic Oil Sampling Ports                                                               | 499.00        |
| 8226                                                                   | LED 4-Corner Beacon Lights                                                                  | 644.00        |
| 8165                                                                   | Auto Ride Control                                                                           | 2,557.00      |
| 80A3                                                                   | Custom Code - Accu-Swing                                                                    | 807.00        |
| List Price                                                             |                                                                                             | \$ 265,528.00 |
| Discount 41.0%                                                         |                                                                                             | \$ 108,866.48 |
| Net Price                                                              |                                                                                             | \$ 156,661.52 |

| Custom Jobs Description                                                | Qt | Price     |
|------------------------------------------------------------------------|----|-----------|
| Factory Freight Destination Wauconda, IL 60084                         | 1  | 2,031.48  |
| Dlr provide Pre-Delivery Inspection, Supplies and Fuel Fill            | 1  | 1,850.00  |
| Dealer Provided Delivery                                               | 1  | 700.00    |
| Labor for field installed kits                                         | 1  | 675.00    |
| Extended Warranty: • Extended 60mos/3000hrs COMP Warranty Machine Only | 1  | 6,571.11  |
| LED FLOOD LIGHT KIT                                                    | 1  | 170.53    |
| NPK PH3 HAMMER WITH BRACKET AND HOSE KIT                               | 1  | 16,346.35 |
| TAG 30" BUCKET Less side cutters                                       | 1  | 1,434.80  |
| TAG 24" BUCKET Less side cutters                                       | 1  | 1,264.33  |
| TAG 18" BUCKET Less side cutters                                       | 1  | 1,122.26  |
| 3 sets of pins                                                         | 1  | 502.87    |
| Total Price                                                            | \$ | 32,668.74 |

| Quote Summary (per unit) |              |               |
|--------------------------|--------------|---------------|
| Item Description         | Prices       |               |
| Machine Net Price        | \$           | 156,661.52    |
| Custom Jobs              | \$           | 32,668.74     |
| Total Net Price          | Quantity (1) | \$ 189,330.26 |



|  |  |  |   |
|--|--|--|---|
|  |  |  | - |
|  |  |  | - |

**Adjusted Net Price** **\$ 189,330.26**

**Less Trade-in**

|          |   |
|----------|---|
| <b>0</b> | - |
| <b>0</b> | - |
|          | - |
|          | - |

**Payoff to Trade** -

**Net Price less Trade-Ins** **\$ 189,330.26**

**Warranty Terms**

410 P includes • Full Machine 12 Month -Unlimited Hour Warranty • Extended 60mos/3000hrs COMP Warranty Machine Only



VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Approving an Intergovernmental Agreement for  
Cost Participation Related to Improvements on Dundee Road  
**Department:** Public Works & Engineering

**Item Description:**

The Illinois Department of Transportation (IDOT) will be resurfacing IL Route 68 (Dundee Road), from east of Kennicott Avenue to First Street, under Contract 62F86. As part of the project scope, IDOT will remove and replace all non-compliant ADA ramps at intersections. However, maintenance and installation of intermittent sidewalk segments between intersections were not included, as they are the responsibility of the Village.

During the plan review process, Village staff requested that IDOT include project pay items and a dedicated item designations to allow the removal and replacement of failing sidewalk segments along the project limits that are the Village's responsibility. In response, IDOT prepared an Intergovernmental Agreement (IGA) to formalize the Village's cost participation in the project.

The estimated Village share of the sidewalk work is **\$5,520**; however, this amount is based on preliminary quantities and may be adjusted to reflect actual measured quantities in the field during construction and the actual bid unit prices.

Participation in this contract will leverage IDOT's project to address Village infrastructure and will provide several benefits:

- Lower unit pricing due to the scale and competitive nature of the IDOT bid.
- Elimination of mobilization costs if the Village were to complete the work independently.
- Avoidance of IDOT permitting and administrative requirements for any future standalone sidewalk improvements.

Upon completion, all sidewalk improvements within the Village's jurisdiction will continue to be maintained by the Village, consistent with current policy. The IGA, reviewed and approved by the Village Attorney, clearly outlines the respective responsibilities of both the Village and IDOT.

Funding is available for this work in Account No. 401-7101-550300 ST9008.

### **RECOMMENDATION**

It is recommended that the Village Board approve the Resolution and authorize the Village Manager to execute the Intergovernmental Agreement (IGA) with IDOT related to sidewalk improvements under Contract 62F86.

### **ATTACHMENTS:**

1. Resolution (IDOT)
2. Resolution1

## AGREEMENT

This Agreement entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2025 A.D., by and between the STATE OF ILLINOIS, acting by and through its DEPARTMENT OF TRANSPORTATION, hereinafter called the STATE, and the VILLAGE OF ARLINGTON HEIGHTS, of the State of Illinois, hereinafter called the VILLAGE.

## WITNESSETH:

WHEREAS, the STATE, in order to facilitate the free flow of traffic and ensure safety to the motoring public, is desirous of improving approximately 18,700 feet of FAP Route 343 IL 68 (Dundee Road) from Kennicott Avenue to First Street, STATE Section: 2017-51RS, STATE Job No.: D-91-214-18, State Contract Number: 62F86, as follows:

The PROJECT will include replacement of various sidewalk and driveway sections. Pavement patching, hot-mix asphalt surface removal, resurfacing with binder and surface course, curb and gutter replacement, thermoplastic pavement marking, raised reflective pavement markers and all other work necessary to complete the improvement in accordance with the approved plans and specifications; and

WHEREAS, the VILLAGE has requested that the STATE include in its contract the replacement of various sidewalk sections; and

WHEREAS, the STATE is agreeable to said request.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties hereto agree as follows:

1. The STATE agrees to make the surveys, obtain all necessary rights of way, prepare plans and specifications, receive bids and award the contract, furnish engineering inspection during construction and cause the improvement to be built in accordance with the approved plans, specifications and contract.
2. The STATE agrees to pay for all right of way, construction and engineering cost subject to reimbursement by the VILLAGE, as hereinafter stipulated.
3. It is mutually agreed by and between the parties hereto that the estimated cost and cost proration for this improvement is as shown on Exhibit A attached hereto and made a part hereof..
4. The VILLAGE has passed a resolution appropriating sufficient funds to pay its share of the cost for this improvement, a copy of which is attached hereto as Exhibit B and made a part hereof.
5. The VILLAGE agrees that upon receipt of an invoice from the STATE, the VILLAGE will pay to the STATE, in a lump sum from any funds allotted to the VILLAGE, an amount equal to 80% of its obligation incurred under this AGREEMENT, and will pay to said STATE the remainder of the obligation (including any non-participating costs on FA Projects) in a lump sum, upon completion of the project, based upon final costs.
6. The VILLAGE further agrees to pass a supplemental resolution to provide necessary funds for its share of the cost of this improvement if the amount appropriated in Exhibit B proves to be insufficient to cover said cost.

7. The VILLAGE agrees not to permit driveway entrance openings to be made in the curb, as constructed, or the construction of additional entrances, private or commercial, along IL 68 (Dundee Road) without the consent of the STATE.
8. The VILLAGE shall exercise its franchise rights to cause private utilities to be relocated, if required, at no expense to the STATE.
9. The VILLAGE agrees to cause its utilities installed on right of way after said right of way was acquired by the STATE or installed within the limits of a roadway after the said roadway's jurisdiction was assumed by the STATE, to be relocated and/or adjusted, if required, at no expense to the STATE.
10. The VILLAGE agrees to obtain from the STATE an approved permit for any VILLAGE owned utility relocated/adjusted as part of this improvement, and shall abide by all conditions set forth therein.
11. Upon final field inspection of the improvement and so long as IL 68 (Dundee Road) is used as a STATE Highway, the STATE agrees to maintain or cause to be maintained the median, the through traffic lanes, the left-turn lanes and right turn lanes, and the curb and gutter, stabilized shoulders and ditches adjacent to those traffic lanes and turn lanes.
12. Upon final field inspection of the improvement, the VILLAGE agrees to maintain or cause to be maintained those portions of the improvement which are not maintained by the STATE, including new and existing sidewalks, parkways, guardrails, crosswalk and stopline markings and VILLAGE owned utilities including appurtenances thereto.

13. The VILLAGE further agrees to continue its existing maintenance responsibilities on all side road approaches under its jurisdiction, including all left and right turn lanes on said side road approaches, up to the through edge of pavement of IL 68 (Dundee Road). Drainage facilities, if any, at the aforementioned side roads located within the STATE right-of-way shall be the joint maintenance responsibility of the STATE and the VILLAGE unless there is an agreement specifying different responsibilities.
14. The VILLAGE has adopted a resolution, will send a letter, or sign the Plan Approval page which is part of this document, approving the plans and specifications as prepared.
15. Under penalties of perjury, the VILLAGE certifies that its correct Federal Tax Identification number is 36-6005774 and it is doing business as a GOVERNMENTAL ENTITY, whose mailing address is:

Village of Arlington Heights

33 S Arlington Heights Road

Arlington Heights, IL 60005

**Remainder of page intentionally left blank**

Obligations of the STATE and the VILLAGE will cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or Federal funding source fails to appropriate or otherwise make available funds for this contract.

This AGREEMENT and the covenants contained herein shall be null and void in the event the contract covering the construction work contemplated herein is not awarded within the three years subsequent to execution of the agreement.

This Agreement shall be binding upon and to the benefit of the parties hereto, their successors and assigns.

VILLAGE OF ARLINGTON HEIGHTS

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

Attest:

\_\_\_\_\_  
Clerk  
  
(SEAL)

By: \_\_\_\_\_  
(Print or Type)

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

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

STATE OF ILLINOIS  
DEPARTMENT OF TRANSPORTATION

By: \_\_\_\_\_  
Jose Rios, P.E.  
Region One Engineer

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

Job No.: D-91-214-18  
Agreement No.: JN-125-042



## PLAN APPROVAL

WHEREAS, in order to facilitate the improvement of FAP Route 343, known as IL 68 (Dundee Road), Contract No.: 62F86, State Section: 2017-51RS, Job No.: D-91-214-18, the VILLAGE agrees to that portion of the plans and specifications relative to the VILLAGE's financial and maintenance obligations described herein.

Approved \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

"Exhibit B"  
FUNDING RESOLUTION

WHEREAS, the VILLAGE OF ARLINGTON HEIGHTS (VILLAGE) has entered into an AGREEMENT with the STATE OF ILLINOIS (STATE) for the improvement of FAP Route 343, IL 68 (Dundee Road) From Kennicott Avenue to First Street, known as State Section: 2017-51RS, Contract No.: 62F86; and

WHEREAS, in compliance with the aforementioned AGREEMENT, it is necessary for the VILLAGE to appropriate sufficient funds to pay its share of the cost of said improvement.

NOW THEREFORE, BE IT RESOLVED, that there is hereby appropriated the sum of E Thousand Five Hundred Twenty Dollars (\$5,520.00) or so much thereof as may be necessary, from any money now or hereinafter allotted to the VILLAGE, to pay its share of the cost of this improvement as provided in the AGREEMENT; and

BE IT FURTHER RESOLVED, that upon receipt of an invoice from the STATE, the VILLAGE will pay to the STATE in a lump sum from any funds allotted to the VILLAGE, an amount equal to 80% of its obligation incurred under this AGREEMENT, and will pay to said STATE the remainder of the obligation in a lump sum, upon completion of the project, based on final costs; and

BE IT FURTHER RESOLVED, that the VILLAGE agrees to pass a supplemental resolution to provide any necessary funds for its share of the cost of this improvement if the amount appropriated herein proves to be insufficient, to cover said cost.

STATE OF ILLINOIS )  
COUNTY OF COOK )

I, \_\_\_\_\_, \_\_\_\_\_ Clerk in and for the Village of Arlington Heights hereby certify  
the foregoing to be a true perfect and complete copy of the resolution adopted by the Village Board at a  
meeting on \_\_\_\_\_, 2025 A.D.

IN TESTIMONY WHEREOF, I have hereunto set my hand seal this \_\_\_\_\_ day of \_\_\_\_\_, 2025 A.D.

\_\_\_\_\_

Clerk

(SEAL)

| EXHIBIT A<br>ESTIMATE OF COST Contract 62F86                                                                                                                                                                                                                                                                 |                    |     |                    |     |                          |      |                              |      |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----|--------------------|-----|--------------------------|------|------------------------------|------|--------------------|
| Type of Work                                                                                                                                                                                                                                                                                                 | FEDERAL            |     | STATE              |     | VILLAGE OF BUFFALO GROVE |      | VILLAGE OF ARLINGTON HEIGHTS |      | TOTAL              |
|                                                                                                                                                                                                                                                                                                              | \$                 | %   | \$                 | %   | \$                       | %    | \$                           | %    |                    |
| All roadway work excluding the following:                                                                                                                                                                                                                                                                    | \$3,600,000        | 80% | \$900,000          | 20% |                          |      |                              |      | \$4,500,000        |
| P&C Engineering (15%)                                                                                                                                                                                                                                                                                        | \$540,000          | 80% | \$135,000          | 20% |                          |      |                              |      | \$675,000          |
| <b>Other Work</b>                                                                                                                                                                                                                                                                                            |                    |     |                    |     |                          |      |                              |      |                    |
| Sidewalk removal (STA 18+42 TO 33+00, 44+00 TO 58+00, 74+00 TO 84+00)                                                                                                                                                                                                                                        |                    |     |                    |     |                          |      | \$4,800                      | 100% | \$4,800            |
| P&C Engineering (15%)                                                                                                                                                                                                                                                                                        |                    |     |                    |     |                          |      | \$720                        | 100% | \$720              |
| Sidewalk replacement                                                                                                                                                                                                                                                                                         | \$12,800           | 80% | \$3,200            | 20% |                          |      |                              |      | \$16,000           |
| Sidewalk removal (STA 31+00 to 141+00)                                                                                                                                                                                                                                                                       |                    |     |                    |     | \$28,515                 | 100% |                              |      | \$28,515           |
| P&C Engineering (15%)                                                                                                                                                                                                                                                                                        |                    |     |                    |     | \$4,277                  | 100% |                              |      | \$4,277            |
| Sidewalk 5" new                                                                                                                                                                                                                                                                                              | \$76,040           | 80% | \$19,010           | 20% |                          |      |                              |      | \$95,050           |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                 | <b>\$4,228,840</b> |     | <b>\$1,057,210</b> |     | <b>\$32,792</b>          |      | <b>\$5,520</b>               |      | <b>\$5,324,362</b> |
| NOTE: Local participation shall be predicated upon the percentages shown above for the specified work. Local Agency cost shall be determined by multiplying the final quantities times contract unit price plus the percentage shown for construction and/or preliminary engineering unless otherwise noted. |                    |     |                    |     |                          |      |                              |      |                    |

VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION APPROVING AN AGREEMENT WITH THE  
STATE OF ILLINOIS DEPARTMENT OF TRANSPORTATION AND  
AUTHORIZING FUNDING FOR COST PARTICIPATION RELATED TO  
VILLAGE-OWNED ASSETS WITHIN STATE ROW UNDER CONTRACT 62F86

WHEREAS, the Village and the Illinois Department of Transportation (“**IDOT**”) desire to enter into an agreement concerning the improvement of a portion of Illinois Route 68, from East of Kennicott Avenue to First Street under IDOT Contract No. 62F86, in the Village (“**Agreement**”); and

WHEREAS, the Agreement requires that the Village pledge to commit funding for its share of the costs of the improvements to be completed pursuant to the Agreement, which is estimated to be approximately \$5,520.00; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interest of the Village to approve the Agreement and commit the necessary funding for the Village’s share of the cost of the improvements;

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 AGREEMENT. The Village President and Board of Trustees hereby approve the Agreement in substantially the form attached to this Resolution, and in a final form to be approved by the Village Manager and the Village Attorney.

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

SECTION 4. PLEDGE OF VILLAGE FUNDING. The President and Board of Trustees hereby pledge their intent to provide its share of the costs of the improvements to be completed pursuant to the Agreement, which amount is currently estimated as \$5,520.00.

SECTION 5. EFFECTIVE DATE. This Resolution will be in full force and effect from and after its passage and approval as provided by law.

[SIGNATURE PAGE FOLLOWS]

AYES:

NAYS:

PASSED AND APPROVED THIS\_\_\_\_\_day of\_\_\_\_\_, 2025

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk



VILLAGE OF  
ARLINGTON HEIGHTS  
INC. 1887

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Approving Gas Detection System Modernization for Public Works Facility

**Department:** Public Works & Engineering

**Item Description:**

The approved 2025 Capital Improvement Program (CIP) includes \$130,000 in funding for the necessary modernization of the Gas Detection System at the Public Works facility.

The Public Works facility currently houses approximately 340 vehicles and pieces of equipment that are regularly operated and maintained indoors. These vehicles and equipment are primarily powered by gasoline and diesel engines, which emit hazardous gases such as carbon monoxide (CO) and nitrogen dioxide (NO<sub>2</sub>). The gas detection system is critical in monitoring indoor air quality within the facility and automatically operates ventilations systems and alarms when needed. The Public Works facility has an existing gas detection system, that while functional, has reached a point where technological obsolescence raises concerns about its continued reliability and effectiveness.

Upgrading the gas detection system will ensure the ongoing safety of the facility and the Department staff. Over time, the gas sensors have lost sensitivity and can produce inaccurate readings, which compromises activation of the ventilation and alarm systems. While routine maintenance has mitigated recent issues, the aging equipment is becoming cost-prohibitive to maintain and is increasingly prone to failure. The proposed modernized system will provide enhanced accuracy, significantly improving the breathing air quality in the high-traffic environment of the Public Works facility.

It is necessary to perform the upgrade using original equipment manufacturer (OEM) components. OEM systems are engineered to meet the compatibility requirements of the facility's existing infrastructure. By doing so, the Village will save significant funds by not having to replace system components required of a different manufacturer's equipment. This also ensures dependable operation, reduces the risk of system conflicts or malfunctions, and protects any remaining warranties. Using OEM parts also simplifies ongoing maintenance and calibration, resulting in long-term cost savings and increased reliability.

Staff recommends that, Arco, the original designer, installer, and only regional distributor of parts for existing gas detection system, be selected to provide the upgraded equipment. Their familiarity with the original system and infrastructure

positions them uniquely to engineer a seamless upgrade. Arco will supply all required equipment, provide engineering services, and supervise the installation in collaboration with Village staff. The installation will be performed entirely by Public Works electricians, leveraging in-house expertise to again, reduce costs and maintain a high-quality implementation under Arco's technical oversight.

Funding is available in Account No. 401-7101-550200 (BL9504).

### **RECOMMENDATION**

It is recommended that the Village Board approve a Resolution that waives the competitive bidding requirement and award Arco Mechanical Equipment Sales, of Bensenville, Illinois, a contract to provide engineering services and purchase all required equipment for modernization of the Public Works facilities' gas detection system, for a total value of \$48,000, and authorizes the execution of all necessary documentation.

### **ATTACHMENTS:**

1. 20250707\_Gas\_Detection\_System\_Modernization\_Resolution\_and\_attachments



VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION APPROVING THE AWARD OF A CONTRACT  
FOR THE REPLACEMENT OF GAS DETECTION SYSTEM AT PUBLIC WORKS FACILITY  
TO ARCO MECHANICAL EQUIPMENT SALES OF BENSENVILLE, ILLINOIS

WHEREAS, the Village of Arlington Heights is a home rule municipality in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

WHEREAS, in 2025, Village Staff identified in the Capital Program the need to replace aging gas detection equipment; and

WHEREAS, Arco Mechanical Equipment Sales of Bensenville, Illinois (“*Contractor*”) provided a quote to the Village for the replacement of a gas detection system at the Public Works facility in the amount \$48,000 (“*Contract*”); and

WHEREAS, the Village President and Board of Trustees have determined that it is appropriate to waive the advertising requirements set forth in Section 8-9-1 of the Illinois Municipal Code, 65 ILCS 5/8-9-1, for the Contract for replacement of a gas detection system at the Public Works facility;

WHEREAS, the Village President and Board of Trustees have determined that entering into the Contract with Contractor for the replacement of a gas detection system at the Public Works facility will be in the best interest of the Village and its residents;

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. WAIVER OF COMPETITIVE BIDDING. The advertising and bidding requirements for the Contract for replacement of a gas detection system at the Public Works facility are hereby waived in accordance with Section 8-9-1 of the Illinois Municipal Code and the home rule powers of the Village.

SECTION 3. APPROVAL OF CONTRACT. The Board of Trustees hereby approves the Contract by and between the Village and Contractor, in substantially the form attached to this Resolution as Exhibit A, and in a final form and substance acceptable to the Village Manager and Village Attorney.

SECTION 4. EXECUTION OF CONTRACT. The Village Manager and the Village Clerk are hereby authorized and directed to execute and attest, on behalf of the Village, the Contract upon receipt by the Village Clerk of at least one original copy of the Contract executed by Contractor; provided, however, that if the executed copy of the Contract is not received by the Village Clerk within 30 days after the effective date of this Resolution, then this authority to execute and attest will, at the option of the President and Board of Trustees, be null and void.

SECTION 5. 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 \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

EXHIBIT A  
CONTRACT

## PROFESSIONAL SERVICES PROPOSAL

**Date:** 05/06/2025

**To:** John Giannetti

**Project:** CO/NO<sub>2</sub> Gas Detection Monitoring System – Engineering Services

**Location:** Arlington Heights Public Works

---

### Scope of Work:

ARCO proposes furnishing two (2) CO/NO<sub>2</sub> gas detection systems (**pricing on proposal #25P262-1**) servicing the public works building and providing related professional services as outlined below. This system will be integrated with existing building ventilation and heating infrastructure, so users no longer have to rely on building automation system controls. This simplifies usability and lowers long-term maintenance costs.

---

### Services Provided

- Design of the CO/NO<sub>2</sub> gas detection monitoring system with applicable code ventilation control objectives. Equipment to be released after approval of this dwgs.
- Development config of CO/NO<sub>2</sub> controllers and sensors. Generate system wiring diagrams for installation.
- Programming of gas detection monitors to meet specified alarm thresholds, ventilation control logic, and system integration requirements.
- Supervision and coordination with the electrical contractor during installation to ensure correct wiring, reutilizing as much existing infrastructure (wiring, relays) as possible.
- System testing and commissioning to full functionality and proper response of alarms and ventilation triggers.

### Cost Breakdown:

- **Drawings, Design & Engineering: \$5,500.00**
- **Job Site Supervision: \$4,000.00**
- **Start up and commission: \$1,500.00**
- **Total for Proposal #1: \$11,000.00**

### Terms & Conditions

- Work to be billed at 35% for dwgs, 40% when equipment ships, 25% upon completion.
- Quotation valid for 30 days.
- Lead time: 4 weeks upon receipt of approved proposal and purchase order.
- Any additional onsite service requests outside of the stated scope may be billed separately.

**Prepared By:** Nick Wolfe

**To accept this proposal please sign and return it to ARCO.**

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

**Printed Name:** \_\_\_\_\_

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

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



## PROPOSAL

1000 Industrial DR Unit 1C  
Bensenville, IL 60106  
630-350-1770 (fax -0315)

Proposal # 25P161-1  
**Date:** 5/27/2024

**To:** John Giannetti  
**Project:** CO/NO2 Gas Detection Monitoring Systems  
**Location:** Arlington Heights Public Works

Quote Valid for 60 Days  
Prepared By: Nick Wolfe

Equipment: Toxalert Gas Detection CO/NO2 Monitors

| Qty   | Description                                                                                                                                                                                                                              | Unit price  | Line total  |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 1     | (System 1) ToxNet-1110 Control unit w/4 onboard relays, display of ppm concentration & diagnostic w/keypad, fan indicators, visual/audible alarm. 9 ToxNet-II-CO/NO2 dual gas monitors, 1 ToxNet-Rab (8 additional programmable relays)  | \$17,450.00 | \$17,450.00 |
| 1     | (System 2) ToxNet-1110 Control unit w/4 onboard relays, display of ppm concentration & diagnostic w/keypad, fan indicators, visual/audible alarm. 11 ToxNet-II-CO/NO2 dual gas monitors, 1 ToxNet-Rab (8 additional programmable relays) | \$19,550.00 | \$19,550.00 |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
|       |                                                                                                                                                                                                                                          |             |             |
| Total |                                                                                                                                                                                                                                          |             | \$37,000.00 |

# TOXALERT

May 28, 2025

To whom it may concern, City of Arlington Heights, Northern Illinois

**TOXALERT** International, Inc. is a Gas Detection System Manufacturer based in Loretto, MN. **TOXALERT** builds equipment in MN and sells its systems through local distributors, each with their own territory. **ARCO** Mechanical Equipment Sales is the sole source supplier/distributor of **TOXALERT** equipment in the Northern Illinois territory and has been a valued partner for several decades.



Dale Honsey

President, **TOXALERT** International, Inc.



VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Bond Waiver-Hersey Instrumental Organization

**Department:** Building & Life Safety

**Item Description:**

The Hersey Instrumental Association (HIA) is requesting a waiver of the bond requirement for their upcoming raffle taking place on October 17, 2025. Raffle Tickets will be sold online from August 27th at 7PM through Monday, October 13 at 11PM with the winners being determined on Friday, October 17, 2025, during the JHHS football game at halftime - 8:00PM.

The value of prizes will not exceed \$15,000.

It is recommended that the Village Board grant a waiver of the bond requirement as requested by the Hersey Instrumental Association.

**ATTACHMENTS:**

1. TMPE-002900-2025 Raffle Waiver-AHML



June 24, 2025

Village of Arlington Heights  
Department of Building & Life Safety  
33 S. Arlington Heights Rd.  
Arlington Heights, IL 60005

Re: Request for waiver of bond

Dear Village of Arlington Heights,

The Hersey Instrumental Association (HIA) is a nonprofit 501c3 organization that raises funds to support the John Hersey High School (JHHS) Band. The HIA has submitted an application to obtain a raffle license with the Village of Arlington Heights. Please consider this letter a formal request for a waiver of the bond requirement for the raffle license.

The total prize value of the raffle will not exceed \$15,000. The raffle drawing will take place during the JHHS varsity football game on Friday, October 17, 2025.

Sincerely

*Roxanne Pipitone*

Roxanne Pipitone  
Project Chair/Vice President and  
Raffle Manager  
Hersey Instrumental Association (HIA)





VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Waiving Formal Bidding Requirements and  
Approving a Contract for Criminal Intelligence Software

**Department:** Police

**Item Description:**

The Arlington Heights Police Department was awarded a grant in the amount of \$150,000.00 from the Illinois Attorney General (IL AG) to assist in maintaining an Organized Retail Crime (ORC) Program and real-time criminal intelligence center in the interest of crime deterrence and investigation. As this is the third grant award from the IL AG for this particular purpose, the Police Department has previously identified and deployed a criminal intelligence software platform, FususOne, a subsidiary of Axon Experprise, Inc. The software has been utilized extensively over the past 2 years, with performance and capabilities meeting and exceeding Police Department expectations. Furthermore, the Police Department maintains various software systems and equipment from Axon Enterprises, including body-worn cameras, digital evidence storage and less lethal conducted electrical devices (TASER), allowing for enhanced operability and interface between platforms. The grant award and proposed expenditure will cover a one-year term of the FususOne software as a subscription, between June 2025 and June 2026.

**Recommendation**

The Police Department recommends the Village waive the formal bidding requirements of the Village's purchasing policy for FususOne, as a currently deployed system, and approve the expenditure of grant-awarded funds in the amount of \$150,000.000 for the continuation of the software subscription.

**ATTACHMENTS:**

1. RESOLUTION ORC Grant Fusus (2025)
2. Axon FususOne Proposal (2025)

**A RESOLUTION WAIVING THE FORMAL BIDDING REQUIREMENTS OF THE  
VILLAGE'S PURCHASING POLICIES AND APPROVING AN AGREEMENT WITH  
AXON ENTERPRISE, INC. OF SCOTTSDALE, ARIZONA FOR THE PURCHASE OF  
CRIMINAL INTELLIGENCE CENTER SOFTWARE**

WHEREAS, the Village Police Department ("Department") desires to employ the use of criminal intelligence center software in the interest of crime deterrence and investigation; and

WHEREAS, the Village has applied for, and received, a \$150,000.00 grant from the Illinois Attorney General to assist the Village Police Department in maintaining an Organized Retail Crime Grant program ("Grant") of real-time criminal intelligence center in the interest of crime deterrence and investigation; and

WHEREAS, the Grant has allocated \$150,000.00 towards necessary intelligence center software; and

WHEREAS, the Village currently employs the use of the criminal intelligence software from Fusus, Inc. of Peachtree Corners, Georgia ("Fusus"), a subsidiary of Axon Enterprise, Inc. of Scottsdale, Arizona ("Axon"); and

WHEREAS, the Department has determined the performance and capabilities of the FusesONE software continue to meet the expectations of the Organized Retail Crime Grant program and criminal intelligence center; and

WHEREAS, Axon has submitted a proposal to provide the Department with intelligence center software, in an amount not to exceed \$150,000.00 ("Proposal"); and

WHEREAS, Axon is the exclusive distributor of FususONE enterprise software management system in the territory that includes the Village; and

WHEREAS, the Village and Axon now desire to enter into an agreement for the purchase by the Village of intelligence software and licenses for one (1) year, in accordance with the Proposal ( "Agreement"); and

WHEREAS, in order to approve the Agreement, the Village President and Board of Trustees have determined that it is appropriate to waive competitive bidding for the purchase of the criminal intelligence software; and

WHEREAS, the President and Board of Trustees have determined that it will serve and be in the best interests of the Village to approve the Agreement with Axon;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS:

SECTION 1. RECITALS. The forgoing recitals are incorporated into, and made a part of, this Resolution as the findings of the Village Council.

SECTION 2. WAIVER OF COMPETITIVE BIDDING REQUIREMENTS. The advertising and bidding requirements for the Agreement and the contract for intelligence center software are hereby waived in accordance with the home rule powers of the Village.

SECTION 3. APPROVALS. The President and Board of Trustees hereby approve the Agreement with Axon Enterprises, Inc. 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 4. EXECUTION OF AGREEMENT. The Village Manager is hereby authorized and directed to enter into the Agreement with Axon Enterprises, Inc.

SECTION 5. EFFECTIVE DATE. This Resolution will be in full force and effect from and after its passage and approval in the manner as provided by law.

AYES:

NAYS:

PASSED AND APPROVED THIS 7<sup>th</sup> day of July, 2025.

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Village President

ATTEST:

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Village Clerk

EXHIBIT A  
Axon Enterprises, Inc. Agreement



Axon Enterprise Inc.  
PO BOX 29661  
DEPARTMENT 2018  
PHOENIX, AZ 85038-9661  
Ph: 1-480-991-0797, option 5, option 1  
[arinquiries@axon.com](mailto:arinquiries@axon.com)  
[www.axon.com](http://www.axon.com)  
TIN: 86-0741227  
DUNS Number: 832176382  
UEI Number: TBW7MGPYURM7

**BILL TO**  
Arlington Heights Police Dept - IL  
200 E Sigwalt St  
Arlington Heights, IL 60005-1975  
USA

Invoice

Invoice ID INUS356067  
Invoice Account 111021  
Date 26-Jun-25  
Payment Term Net 30 days  
PO/DO #  
Quote # Q-591168,  
Sales Order #  
Terms of Delivery FCA  
Customer Reference Q-591168,

**SHIP TO**  
Arlington Heights Police Dept. - IL  
200 E Sigwalt St  
Arlington Heights, IL 60005-1975  
USA

|                       | Ship to* | Bundled Item Number | Bundled Description                                                                        | Bundled Quantity | Invoice Plan % |                          |                | Amount     |
|-----------------------|----------|---------------------|--------------------------------------------------------------------------------------------|------------------|----------------|--------------------------|----------------|------------|
| Bundled Line Subtotal |          |                     |                                                                                            |                  |                |                          |                | 0.00       |
| Line No.              | Ship to* | Item Number         | Description                                                                                | Quantity         | Unit Price     | Subtotal                 | Invoice Plan % | Amount     |
| 1                     | 1        | 101358              | AXON RESPOND - FUSUSONE<br>- ENTERPRISE LEVEL SAAS<br>Tax Date 26-Jun-25<br>Shipment Date: | 1.00             | 253,122.20     | 253,122.20               | 59.25991%      | 150,000.00 |
| Item Line Subtotal    |          |                     |                                                                                            |                  |                |                          |                | 150,000.00 |
|                       |          |                     |                                                                                            |                  |                | Sales Amount             |                | 150,000.00 |
|                       |          |                     |                                                                                            |                  |                | Misc. Charge             |                | 0.00       |
|                       |          |                     |                                                                                            |                  |                | Discount                 |                | 0.00       |
|                       |          |                     |                                                                                            |                  |                | Sales Tax                |                | 0.00       |
|                       |          |                     |                                                                                            |                  |                | Total                    |                | 150,000.00 |
|                       |          |                     |                                                                                            |                  |                | Credit Amount(s) Applied |                | 0.00       |
|                       |          |                     |                                                                                            |                  |                | Amount Received          |                | 0.00       |
| Payment Due           |          |                     |                                                                                            | 26-Jul-25        | BALANCE DUE    | USD                      | 150,000.00     |            |

PAYMENT REMITTANCE INFORMATION

| For ACH/EFT Payment:<br>(Preferred Method) |                       | For Wire Transfers |                       | For Check Payments Mail To: | For Overnight Check Payments<br>Mail |
|--------------------------------------------|-----------------------|--------------------|-----------------------|-----------------------------|--------------------------------------|
| Account Name                               | Axon Enterprise, Inc. | Beneficiary        | Axon Enterprise, Inc. | Axon Enterprise, Inc.       | Axon Enterprise, Inc.                |
| Account Number                             | 634912729             | Account Number     | 634912729             | PO BOX 29661                | JPMorgan Chase (AZ1-2170)            |
| Bank Routing No                            | 122100024             | Bank Routing No    | 021000021             | DEPARTMENT 2018             | Attn: Axon Enterprises 29661-2018    |
| Reference No                               | INUS356067            | SWIFT Code         | CHASUS33              | PHOENIX, AZ 85038-9661      | 2108 E Elliot Rd,                    |
|                                            |                       | Reference No       | INUS356067            | Reference No INUS356067     | Tempe, AZ 85283                      |
|                                            |                       |                    |                       |                             | Reference No INUS356067              |

Please reference the invoice number on your ACH, Wire or Check payment and send to AR@axon.com

Important Note: By selecting the wire transfer payment method, you agree to accept the processing & transaction fees charged by the bank relating to this wire

# Invoice

Customer Account     Arlington Heights Police Dept - IL  
Invoice Account     111021  
Quote #     Q-591168,

Invoice ID     INUS356067  
Date     26-Jun-25  
Page     2 of 2

## \*Tax Note

## Ship-to-address Legend\*

1     Arlington Heights Police Dept. - IL  
200 E Sigwalt St  
Arlington Heights, IL 60005-1975  
USA



VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Ordinance Approving a Planned Unit Development and Variations for 1727 E. Davis St. - Arlington Steel

**Department:** Planning & Community Development

**Item Description:**

At the June 16, 2025 Village Board meeting, a request for a Planned Unit Development (PUD) to allow multiple buildings on one zoning lot and variations for the subject property was discussed and approved. The Ordinance setting forth the provisions and conditions of approval is attached.

**Recommendation**

Adoption of an Ordinance granting a request for a PUD and variations for the property at 1727 E. Davis Street.

**ATTACHMENTS:**

1. AH Ordinance Approving PUD and Variations for 1727 Davis (Arlington Steel)

VILLAGE OF ARLINGTON HEIGHTS

ORDINANCE NO. 2025-\_\_\_\_\_

AN ORDINANCE APPROVING A PLANNED UNIT DEVELOPMENT  
AND VARIATIONS FOR A MANUFACTURING FACILITY  
(1727 E. Davis Street)

ADOPTED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF ARLINGTON HEIGHTS  
THIS \_\_ DAY OF \_\_\_\_\_, 2025.

Published in pamphlet form  
by the authority of the  
President and Board of Trustees  
of the Village of Arlington Heights,  
Cook County, Illinois this  
\_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Village Clerk



ORDINANCE NO. 2025-\_\_\_\_\_

AN ORDINANCE APPROVING A PLANNED UNIT DEVELOPMENT  
AND VARIATIONS FOR A MANUFACTURING FACILITY  
(1727 E. Davis Street)

WHEREAS, William P. Downey (“Owner”) is the owner of those certain properties consisting of 3.2 acres, commonly and collectively known as 1727 E. Davis Street, Arlington Heights, Illinois, located in the M-2 Limited Heavy Manufacturing District (“*M-2 District*”), and legally described in Exhibit A attached to and, by this reference, made a part of this Ordinance (“*Property*”); and

WHEREAS, the Owner operates a steel manufacturing facility in an approximately 14,000-square-foot single-story building on the Property (“*Existing Building*”); and

WHEREAS, the Owner desires to construct a new building on the Property, to the west of the Existing Building, consisting of approximately 12,000 square feet (“*Proposed Development*”); and

WHEREAS, pursuant to Section 9.2.a of “The 2002 Comprehensive Amendment of the Zoning Ordinance of the Village of Arlington Heights,” as amended (“*Zoning Code*”), not more than one principal building may be constructed on the Property except upon approval by the Village of a planned unit development (“*PUD*”) therefor; and

WHEREAS, pursuant to Section 6.12-1.3 of the Zoning Code, a traffic study and parking analysis prepared by a qualified engineer or prepared in a manner acceptable to the Village is required for any PUD that is not adjacent to a major or secondary arterial street, as defined by the Village’s Thoroughfare Plan; and

WHEREAS, pursuant to Section 6.15-1.2.b of the Zoning Code, landscape islands equal in area to at least one parking space, each containing at least one live shade tree at a minimum of four inches in diameter, must be located at the end of every 20 parking spaces; and

WHEREAS, the Owner proposes to construct zero landscape islands as part of the Proposed Development, in violation of Section 6.15-1.2.b of the Zoning Code; and

WHEREAS, pursuant to Section 10.2-12.4 of the Zoning Code, curbing is required at the perimeter of all parking areas providing space for five or more vehicles; and

WHEREAS, the Owner desires not to construct any curbing as part of the Proposed Development, in violation of Section 10.2-12.4 of the Zoning Code; and

WHEREAS, pursuant to Sections 9 and 12 of the Zoning Code, the Owner has filed an application for approval of: (i) a PUD to allow the Proposed Development on the Property, (ii) a variation from Section 6.12-1.3 of the Zoning Code to waive the requirement for a traffic study, (iii) a variation from Section 6.15-1.2.b of the Zoning Code to allow the Proposed Development without landscape islands, and (iv) a variation from Section 10.2-12.4 of the Zoning Code to waive the requirement for parking lot curbing (collectively, the “*Requested Relief*”); and

WHEREAS, a public hearing of the Plan Commission of the Village to consider approval of the Requested Relief was duly advertised in the *Daily Herald* on April 29, 2025, and held on May 14, 2025; and

WHEREAS, on May 14, 2025, the Plan Commission made findings and recommendations in support of the Requested Relief, with conditions; and

WHEREAS, the President and Board of Trustees have determined that the Requested Relief meets the required standards for PUDs and variations as set forth in Sections 9 and 12 of the Zoning Code; and

WHEREAS, the President and Board of Trustees have determined that it will serve and be in the best interest of the Village to approve the Requested Relief, subject to the conditions, restrictions, and provisions of this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS:

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

SECTION 2. APPROVAL OF PLANNED UNIT DEVELOPMENT. Subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 4 of this Ordinance, and in accordance with, and pursuant to, Section 9 of the Zoning Code and the home rule powers of the Village, the Village hereby approves a PUD for the development, use, and maintenance of the Proposed Development on the Property.

SECTION 3. APPROVAL OF VARIATIONS. Subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 4 of this Ordinance, and in accordance with, and pursuant to, Sections 9 and 12 of the Zoning Code and the home rule powers of the Village, the Village hereby approves the following variations in connection with the Proposed Development on the Property:

- A. Traffic Study. A variation from Section 6.12-1.3 of the Zoning Code to waive the requirement for a traffic study in connection with the Proposed Development on the Property.
- B. Landscape Islands. A variation from Section 6.15-1.2.b of the Zoning Code to waive the requirement to provide landscape islands within the parking lot on the Property.
- C. Curbing. A variation from Section 10.2-12.4 of the Zoning Code to waive the requirement to provide parking lot curbing within the parking lot on the Property.

SECTION 4. CONDITIONS. Notwithstanding any use or development right that may be applicable or available pursuant to the provisions of the Zoning Code, the approvals granted pursuant to Sections 2 and 3 of this Ordinance are hereby expressly subject to, and contingent upon, the development, use, and maintenance of the Property in substantial compliance with each and all of the following conditions. The Owner is responsible for complying with their obligations in this Ordinance. For all conditions set forth in this Section 4 for which the Village may conduct a review, make a modification, make an approval, or make a determination, the Village Manager, or their designee, is authorized to take that action in their sole discretion. The Owner will bear all costs for compliance with its obligations in this Section 4 and elsewhere in this Ordinance, unless otherwise noted.

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, operation, and maintenance of the Proposed Development and the Property must comply at all times with all applicable federal, State,

and Village statutes, codes, ordinances, and regulations, as the same have been or may be amended from time to time.

- B. Compliance with Plans. Except for minor changes and site work approved by the Village Director of Building & Life Safety (for matters within their permitting authority) in accordance with all applicable Village standards, the development, use, operation, and maintenance of the Proposed Development and of the Property must be substantially compliant with the following plans (collectively, the “Plans”):
1. The Engineering Plans, prepared by Haeger Engineering LLC, consisting of 11 sheets, with a last revision date of February 3, 2025, a copy of which is attached to and, by this reference, made a part of this Ordinance as Exhibit B;
  2. The Tree Survey and Preservation Plan, prepared by Haeger Engineering LLC, consisting of one sheet, with a last revision date of November 13, 2024, a copy of which is attached to and, by this reference, made a part of this Ordinance as Exhibit C; and
  3. The Architectural Plans, prepared by Gino Romozzi - Architect, consisting of five sheets, with a last revision date of December 12, 2024, a copy of which is attached to and, by this reference, made a part of this Ordinance as Exhibit D.
- C. Striping and Signage. The Owner must include, within the plans submitted to the Village for building permits for the Proposed Development, striping and signage indicating that any access aisles on the Property that are less than 24 feet wide are designated for one-way traffic.
- D. Mount Prospect Permits. The Owner must coordinate with the Village of Mount Prospect to obtain all building permits required for work within the southern parcel of the Property.

SECTION 5. RECORDATION; BINDING EFFECT. A copy of this Ordinance will be recorded with the Cook County Clerk’s Recording Division. This Ordinance and the privileges, obligations, and provisions contained herein inure solely to the benefit of, and are binding upon the Owner and each of its heirs, representatives, successors, and assigns.

SECTION 6. FAILURE TO COMPLY WITH CONDITIONS. Upon the failure or refusal of the Owner to comply with any or all of the conditions, restrictions, or provisions of this Ordinance, as applicable, the approvals in Sections 2 and 3 of this Ordinance may, at the sole discretion of the Village President and Board of Trustees, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village President and Board of Trustees may not so revoke the approvals in Sections 2 and 3 of this Ordinance unless they first provide the Owner with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village President and Board of Trustees. In the event of revocation, the development and use of the Property will be governed solely by the regulations of the M-2 District, and the applicable provisions of the Village Code, as the same may, from time to time, be amended. Further, in the event of such revocation, the Village Manager and Village Attorney are hereby authorized and directed to bring such enforcement action as may be appropriate under the circumstances.

SECTION 7. AMENDMENTS. Any amendments to the approvals in Sections 2 and 3 of this Ordinance that may be requested by the Owner after the effective date of this Ordinance may be approved only pursuant to the procedures, and subject to the standards and limitations, provided in the Zoning Code.

SECTION 8. SEVERABILITY. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and will be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 9. EFFECTIVE DATE.

A. This Ordinance will be effective only upon the occurrence of all of the following events:

1. Passage by the Village President and Board of Trustees in the manner required by law; and
2. The filing by the Owner with the Village Clerk of an Unconditional Agreement and Consent, in the form of Exhibit E attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.

B. In the event the Owner does not file a fully executed copy of the Unconditional Agreement and Consent, as required by Section 9.A.2 of this Ordinance, within 30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees will have the right, in their sole discretion, to declare this Ordinance null and void and of no force or effect.

AYES:

NAYS:

PASSED AND APPROVED THIS \_\_\_\_ day of \_\_\_\_\_, 2025

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

THE SOUTH 490.00 FEET OF THAT PART OF LOT "D" LYING NORTH OF THE SOUTH LINE OF THE NORTH HALF OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 42 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN IN KIRCHHOFF'S SUBDIVISION PER PLAT RECORDED AS DOCUMENT NO. 6117296 IN BOOK 152 OF PLATS ON PAGE 15 EXCEPT THE WEST 215.22 FEET THEREOF AND EXCEPT THE EAST 187.00 FEET LYING WEST OF THE EAST LINE OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 33, ALSO TOGETHER WITH THAT PART OF SAID LOT "D" WHICH LIES NORTH OF LINE 490.00 FEET NORTH OF SAID SOUTH LINE OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 33 AND LIES BETWEEN A LINE 167.00 FEET WEST OF AND PARALLEL TO, THE EAST LINE OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 33 AND A LINE 25.00 FEET WEST AND PARALLEL TO LAST DESCRIBED LINE, IN COOK COUNTY, ILLINOIS.

Commonly known as: 1727 E. Davis Street, Arlington Heights, Illinois

PINs: 03-33-300-058  
03-33-300-060  
03-33-300-061

EXHIBIT B

ENGINEERING PLANS

Contact the Metropolitan  
Water Reclamation District  
of Greater Chicago 2 days  
before starting work.

P (708) 588-4055  
E WMOJobStart@mwr.org

# ARLINGTON STRUCTURAL STEEL PRELIMINARY ENGINEERING

1727 E. DAVIS STREET

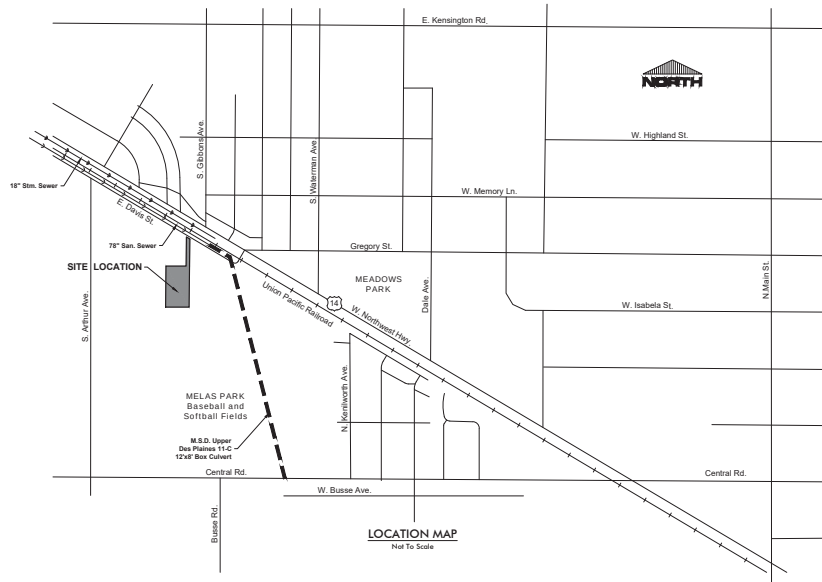
SECTION 33 TOWNSHIP 42 NORTH RANGE 11 EAST  
ARLINGTON HEIGHTS, ILLINOIS  
COOK COUNTY

OWNER:  
Arlington Structural Steel  
1727 E. Davis Street  
Arlington Heights, IL 60005  
Tel: 847-577-2200

CONTRACTOR:  
Weidenrich Construction, Inc.  
111 Erick Street, #108  
Crystal Lake, IL 60014  
Tel: 815-455-3779

PREPARED BY:  
Haeger Engineering LLC  
Illinois Prof. Design Firm #184-003152  
100 E. State Parkway  
Schaumburg, IL 60173  
Tel: 847-394-6600  
Fax: 847-394-6608  
www.haegerengineering.com

VILLAGE OF ARLINGTON HEIGHTS  
33 S. Arlington Heights Road  
Arlington Heights, IL 60005  
Tel: 847-399-5000



LOCATION MAP  
Not To Scale

| Benchmark             |                     |
|-----------------------|---------------------|
| <b>Site Benchmark</b> |                     |
| CP # 502 (see survey) |                     |
| Description: PK Nail  |                     |
| Elevation: 674.04     | NAVD 88 (Geoid 12A) |
| CP # 503 (see survey) |                     |
| Description: PK Nail  |                     |
| Elevation: 678.39     | NAVD 88 (Geoid 12A) |

| INDEX TO SHEETS |                                       |
|-----------------|---------------------------------------|
| NO              | DESCRIPTION                           |
| C1.0            | TITLE SHEET                           |
| C2.0            | GENERAL NOTES AND SPECIFICATIONS      |
| C2.1            | GENERAL NOTES AND SPECIFICATIONS      |
| C3.0            | EXISTING CONDITIONS & DEMOLITION PLAN |
| C4.0            | GEOMETRIC AND PAVING PLAN             |
| C5.0            | GRADING AND UTILITY PLAN              |
| C6.0            | STANDARD DETAILS                      |
| C6.1            | STANDARD DETAILS                      |
| C6.2            | STANDARD DETAILS                      |
| C6.3            | STORMTECH CHAMBER DETAILS             |
| EX-1            | FIRE TRUCK ACCESS EXHIBIT             |

| Existing Symbol | LEGEND<br>Description                        | Proposed Symbol |
|-----------------|----------------------------------------------|-----------------|
|                 | Storm Sewer Manhole                          |                 |
|                 | Catch Basin                                  |                 |
|                 | Inlet                                        |                 |
|                 | Flared End Section                           |                 |
|                 | Headwall                                     |                 |
|                 | Area Drain                                   |                 |
|                 | Sanitary Sewer Manhole                       |                 |
|                 | Clean Out                                    |                 |
|                 | Storm Sewer                                  |                 |
|                 | Storm Sewer Service                          |                 |
|                 | Perforated Underdrain                        |                 |
|                 | Sanitary Sewer                               |                 |
|                 | Sanitary Sewer Service                       |                 |
|                 | Combined Sewer                               |                 |
|                 | Force Main                                   |                 |
|                 | Water Main                                   |                 |
|                 | Water Main Service                           |                 |
|                 | Fire Hydrant                                 |                 |
|                 | Valve Vault                                  |                 |
|                 | Valve Box                                    |                 |
|                 | B-Box                                        |                 |
|                 | Well Head                                    |                 |
|                 | Light Pole                                   |                 |
|                 | Light Pole With Mast Arm                     |                 |
|                 | Traffic Signal                               |                 |
|                 | Traffic Signal With Mast Arm                 |                 |
|                 | Hand Hole                                    |                 |
|                 | Fence                                        |                 |
|                 | Guardrail                                    |                 |
|                 | Pipe Bollard                                 |                 |
|                 | Sign                                         |                 |
|                 | Gas Valve                                    |                 |
|                 | Gas Line                                     |                 |
|                 | Electric Line                                |                 |
|                 | Overhead Utility Line                        |                 |
|                 | Fiber Optic Line                             |                 |
|                 | Electrical Pedestal                          |                 |
|                 | Electric Manhole                             |                 |
|                 | Guy Wire                                     |                 |
|                 | Utility Pole                                 |                 |
|                 | Telephone Pedestal                           |                 |
|                 | Telephone Manhole                            |                 |
|                 | Telephone Line                               |                 |
|                 | Cable TV Line                                |                 |
|                 | Cable TV Pedestal                            |                 |
|                 | Flagpole                                     |                 |
|                 | Mailbox                                      |                 |
|                 | Handicapped Parking Stall                    |                 |
|                 | Number of Parking Stalls                     |                 |
|                 | Curb & Gutter                                |                 |
|                 | Reverse Pitch Curb & Gutter                  |                 |
|                 | Depressed Curb                               |                 |
|                 | Retaining Wall                               |                 |
|                 | Curb Elevation and Gutter/Pavement Elevation |                 |
|                 | Pavement Elevation                           |                 |
|                 | Sidewalk Elevation                           |                 |
|                 | Ground Elevation                             |                 |
|                 | Top of Wall Elevation                        |                 |
|                 | Bottom of Wall Elevation                     |                 |
|                 | Open Lid Frame & Grate                       |                 |
|                 | Closed Lid Frame & Lid                       |                 |
|                 | Swale                                        |                 |
|                 | Hardscape Flow                               |                 |
|                 | Softscape Flow                               |                 |
|                 | Contour Line                                 |                 |
|                 | Wetland                                      |                 |
|                 | Wetland Buffer                               |                 |
|                 | Normal Water Level                           |                 |
|                 | High Water Level                             |                 |
|                 | Flood Plain                                  |                 |
|                 | Flood Way                                    |                 |
|                 | Deciduous Tree                               |                 |
|                 | Coniferous Tree                              |                 |
|                 | Bush                                         |                 |
|                 | Brushline                                    |                 |
|                 | Soil Boring                                  |                 |
|                 | Over Land Flow Route                         |                 |
|                 | Recommended Garage Hand With Driveway Slope  |                 |

**HAEGER ENGINEERING**  
ILLINOIS PROFESSIONAL ENGINEERING FIRM  
100 East State Parkway, Schaumburg, IL 60173  
Tel: 847-294-6600 Fax: 847-294-6008  
www.haegerengineering.com

**ARLINGTON STRUCTURAL STEEL  
PRELIMINARY ENGINEERING**  
ARLINGTON HEIGHTS, ILLINOIS

Project Manager: KAL L  
Engineer: V D R  
Date: 11-13-2024  
Project No. 24-170  
Sheet C1.0



Know what's below.  
Call before you dig.

Note:  
Call 811 at least 48 hours, excluding  
weekends and holidays, before you dig.

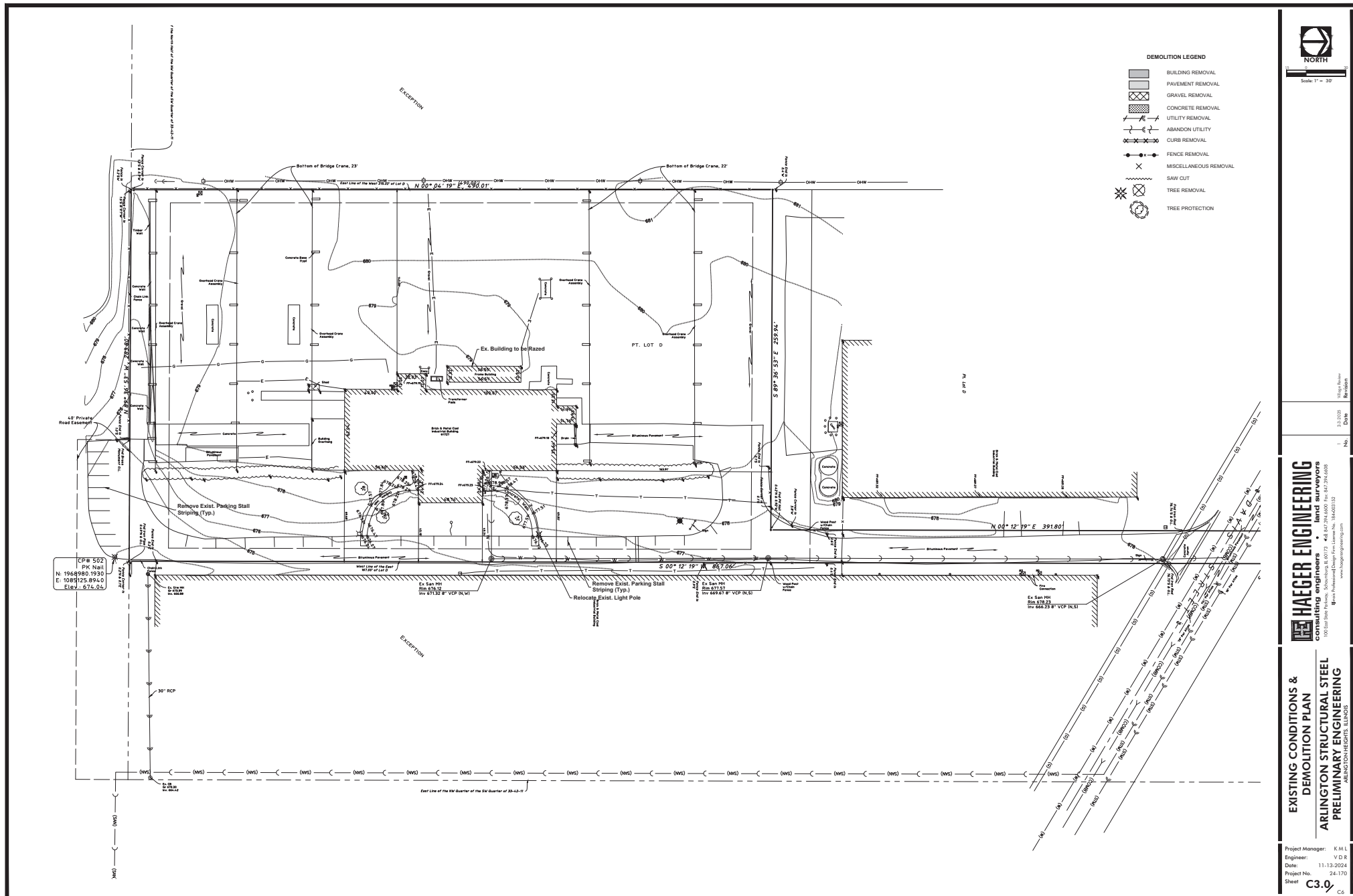
Plot Date: Feb 12, 2025 - 3:05pm - Plotted By: bml  
File Name: P:\2024\24-170\Drawings\Arlington\A11-11-Title.dwg











Plot Date: Feb 12, 2024 11:30 AM - Plotted By: kml  
 File Name: P:\2024\Arlington\Arlington.dwg (11) Project Engineering

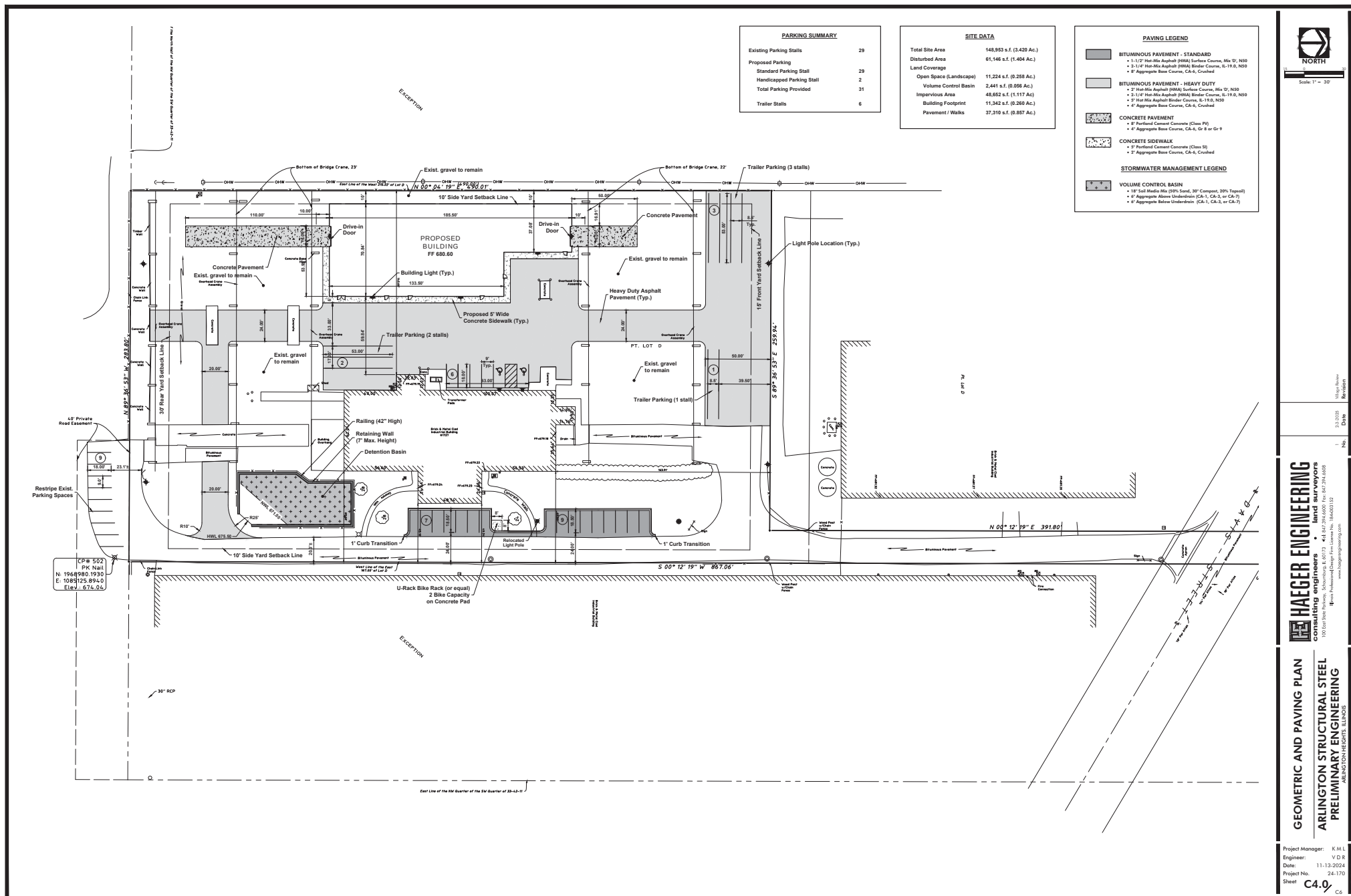


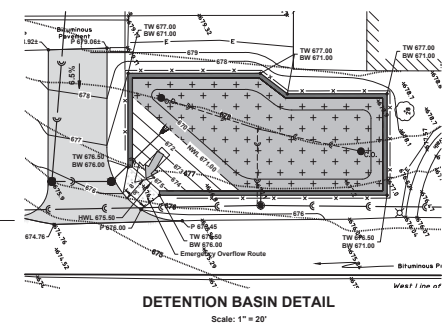
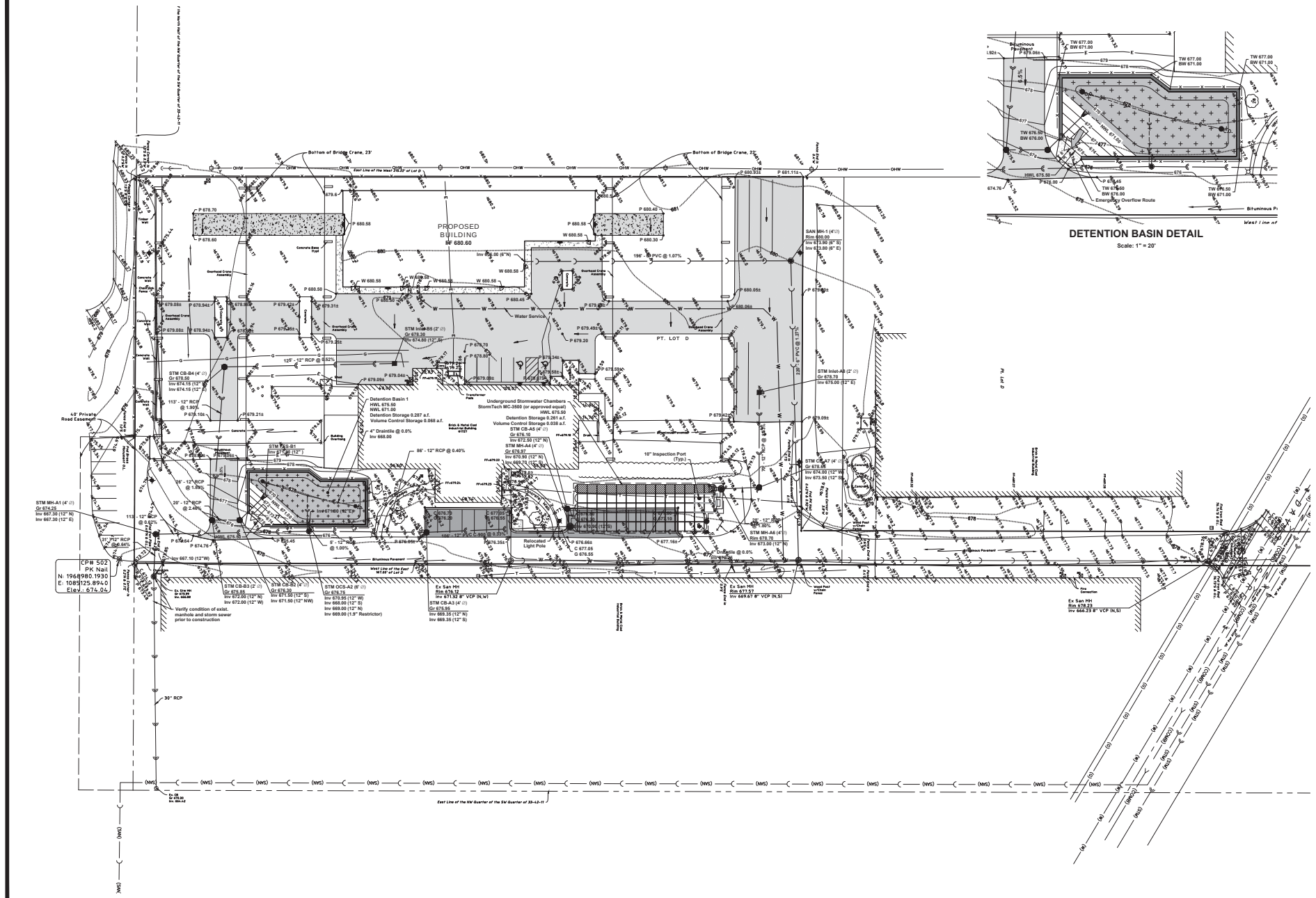
- DEMOLITION LEGEND**
- BUILDING REMOVAL
  - PAVEMENT REMOVAL
  - GRAVEL REMOVAL
  - CONCRETE REMOVAL
  - UTILITY REMOVAL
  - ABANDON UTILITY
  - CURB REMOVAL
  - FENCE REMOVAL
  - MISCELLANEOUS REMOVAL
  - SAW CUT
  - TREE REMOVAL
  - TREE PROTECTION

**HAEGER ENGINEERING**  
 CONSULTING ENGINEERS  
 100 East Third Street, Schaumburg, IL 60196  
 Tel: 815.396.6000 Fax: 815.396.6008  
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**EXISTING CONDITIONS & DEMOLITION PLAN**  
**ARLINGTON STRUCTURAL STEEL**  
**PRELIMINARY ENGINEERING**  
 ARLINGTON HEIGHTS, ILLINOIS

Project Manager: K M L  
 Engineer: V D B  
 Date: 11-13-2024  
 Project No.: 24-170  
 Sheet: **C3.0**





**HAEGER ENGINEERING**  
 CONSULTING ENGINEERS  
 100 East Main Street, Schaumburg, IL 60196  
 Phone: 815.344.6600 Fax: 815.344.6608  
 Email: info@haegerengineering.com

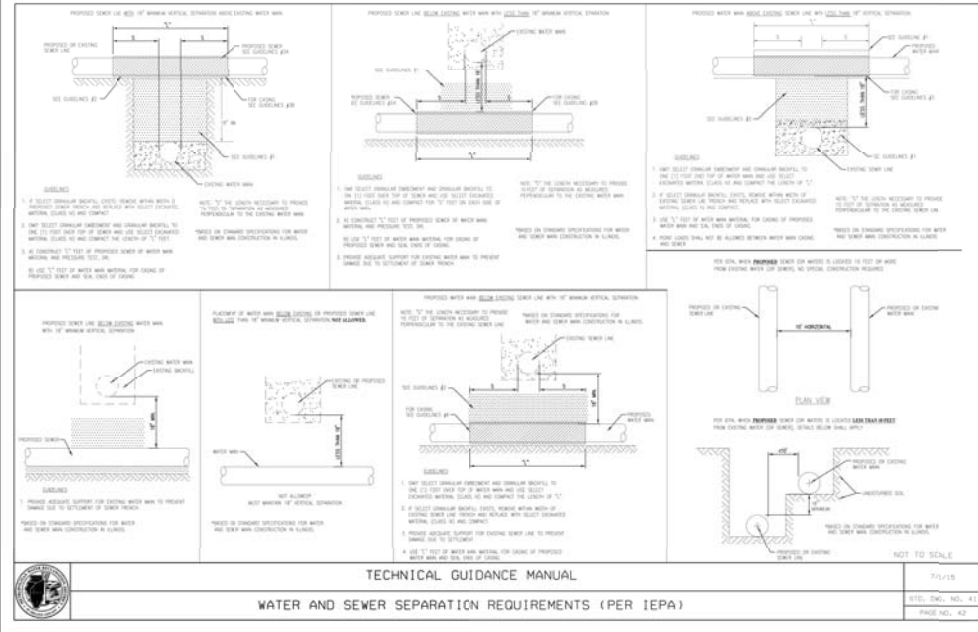
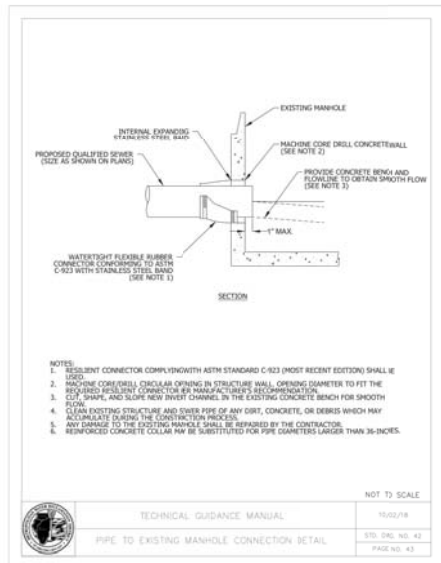
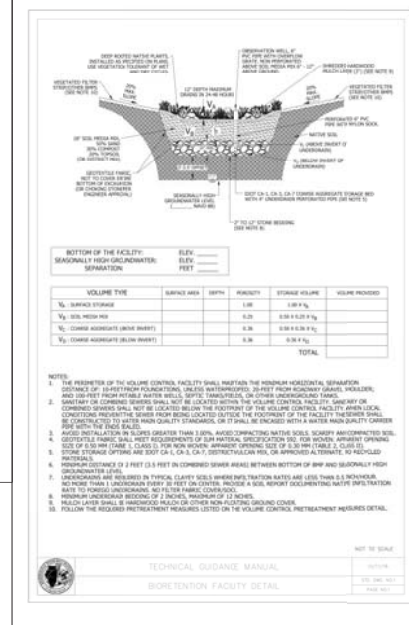
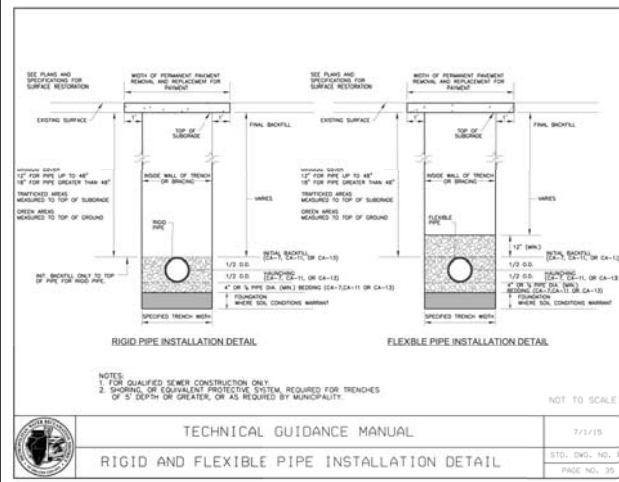
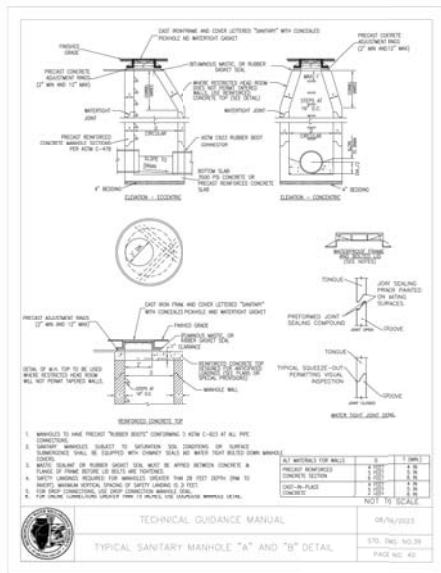
**GRADING AND UTILITY PLAN**  
**ARLINGTON STRUCTURAL STEEL**  
**PRELIMINARY ENGINEERING**  
 ARLINGTON HEIGHTS, ILLINOIS

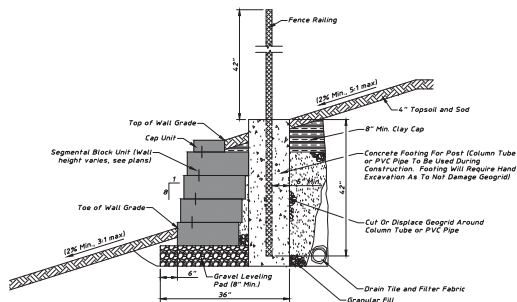
Project Manager: K.M.L.  
 Engineer: V.D.B.  
 Date: 11-13-2024  
 Project No.: 24-170  
 Sheet: C5.0

Plot Date: Feb 12, 2025 - 3:07pm  
 Plot Name: P:\2024\24-170\Drawings\Preliminary\24-170-Prelim-Eng.dwg





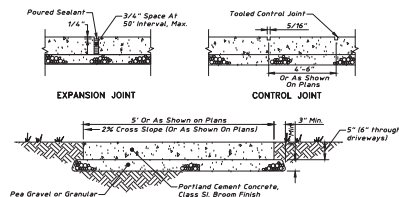




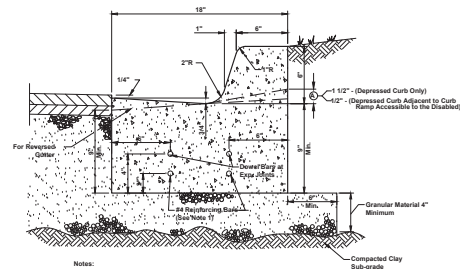
#### NOTES:

1. Wall shall be constructed in accordance with the specification guidelines of the selected manufacturer. Contractor shall submit shop drawings to the engineer for approval prior to construction. Drawings must be signed & sealed by a registered structural engineer.
2. This Detail Does Not Account For Extreme Vehicle Impact
3. Color to be determined by Architect.

### SEGMENTAL BLOCK RETAINING WALL WITH FENCE



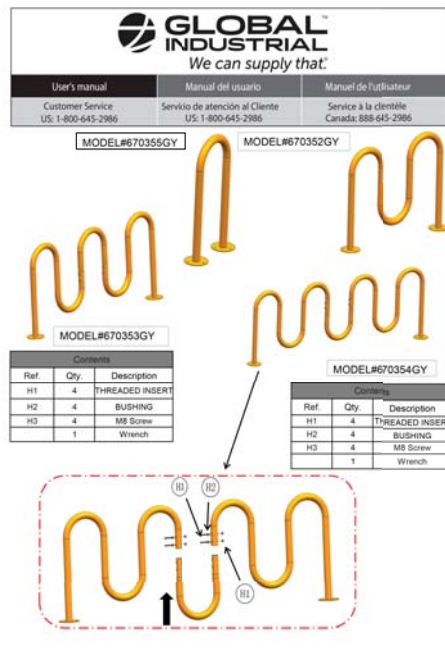
### PORTLAND CEMENT CONC. SIDEWALK



#### Notes:

1. Use two #4 rebar for 18 feet on either side of all utility trenches.
2. A 1\"/>

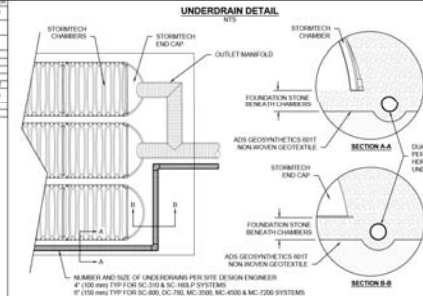
### B-6.12 CONCRETE CURB & GUTTER





[illegible]

NOTES:  
 1. THE SITE DESIGN ENGINEER MUST REVIEW ELEVATIONS AND IF NECESSARY ADJUST GRADING TO ENSURE THE CHAMBER COVER REQUIREMENTS ARE MET.  
 2. **NOT FOR CONSTRUCTION** THIS LAYOUT IS FOR DIMENSIONAL PURPOSES ONLY TO PROVE CONCEPT & THE REQUIRED STORAGE VOLUME CAN BE ACHIEVED ON SITE.



### UNDERDRAIN DETAIL

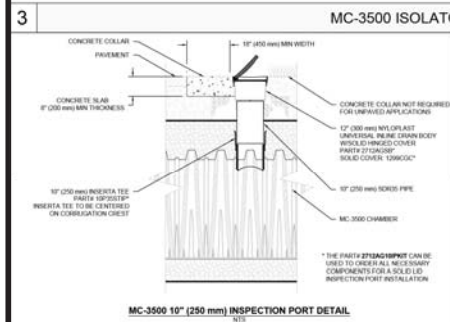
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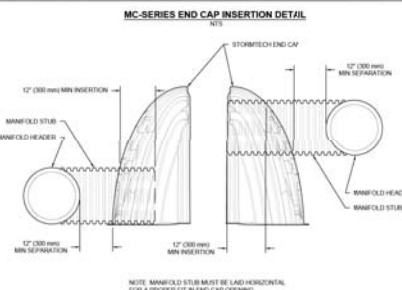
MC-3500 TECHNICAL SPECIFICATION

## INSPECTION & MAINTENANCE

- [illegible]



MC-3500 10" (250 mm) INSPECTION PORT DETAIL



MC-SERIES END CAP INSERTION DETAIL

**ACCEPTABLE FILL MATERIALS: STORMTECH MC-3500 CHAMBER SYSTEMS**

|   | MATERIAL LOCATION                                                                                                                                                                                   | DESCRIPTION                                                                                          | ASHTO MATERIAL CLASSIFICATIONS                                                           | COMPACTION / DENSITY REQUIREMENT                                                                                           |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| D | <b>FINAL FILL:</b> MATERIAL FOR LAYER 1 STARTS FROM THE TOP OF THE 'C' LAYER TO THE BOTTOM OF FILLABLE SUBGRADE OR UNPAVED/FINISHED GRADE. NOTE THAT FILLABLE SUBGRADE MAY BE PART OF THE 'D' LAYER | ANY SOILS, ROCKS, MATERIALS, OR OTHER ENGINEERS PLANS CHECK PLANS FOR FILLABLE SUBGRADE REQUIREMENTS | N/A                                                                                      | PREPARE FILL TO MEET DESIGN ENGINEERS PLANS. FILLING OF CATCHMENTS MAY HAVE STRONGER MATERIAL AND PREPARATION REQUIREMENTS |
| E | <b>INITIAL FILL:</b> FILL MATERIAL FOR LAYER 1 STARTS FROM THE TOP OF THE 'C' LAYER TO THE TOP OF THE 'D' LAYER                                                                                     | GRANULAR WELLS-GRADED SOILS/AGGREGATE MATERIALS - 0% FINES OR LESS                                   | ASHTO M30<br>A1, A2, A3, 4                                                               | NO PROCEED TO NEXT LAYER                                                                                                   |
| C | <b>CHAMBER FILL:</b> FILL MATERIAL FOR LAYER 1 STARTS FROM THE TOP OF THE 'B' LAYER TO THE TOP OF THE 'D' LAYER                                                                                     | MOIST PAVEMENT SUBGRADE CAN BE USED IN LAYER 1 ON THIS LAYER                                         | ASHTO M30<br>A1, A2, A3, 4<br>3.92, 4.07, 5.00, 5.67, 6.00, 6.35, 7.00, 7.62, 8.00, 9.00 | NO PROCEED TO NEXT LAYER                                                                                                   |
| F | <b>UNDERLAYER STONE:</b> FILL SUBSIDIARIES THE CHAMBERS FROM THE SUBGRADE STONE OF LAYER 1 TO 'C' LAYER                                                                                             | CLEAN, CRUSHED, ANGULAR STONE OR RECYCLED CONCRETE                                                   | 3.92, 4.07, 5.00, 5.67, 6.00, 6.35, 7.00, 7.62, 8.00, 9.00                               | NO PROCEED TO NEXT LAYER                                                                                                   |
| G | <b>FOUNDATION STONE:</b> FILL BELOW CHAMBERS FROM THE SUBGRADE UP TO THE FOOT (BOTTOM) OF THE CHAMBER                                                                                               | CLEAN, CRUSHED, ANGULAR STONE OR RECYCLED CONCRETE                                                   | 3.92, 4.07, 5.00, 5.67, 6.00, 6.35, 7.00, 7.62, 8.00, 9.00                               | FLAT COMPACTION ON ROLL TO ACHIEVE A FLAT SURFACE 10'                                                                      |

1. **GENERAL NOTE:**

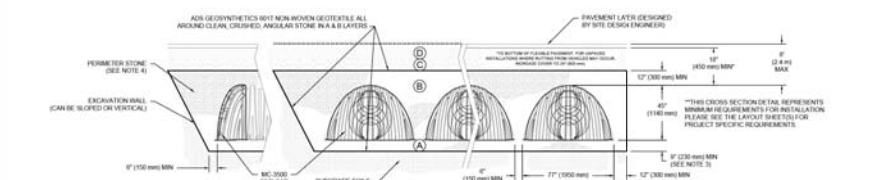
1. THE LISTED ASPHALT DESIGNATIONS ARE FOR GRAVATIONS ONLY. THE STONE MUST ALSO BE CLEAN, CRUSHED, ANGULAR. FOR EXAMPLE, A SPECIFICATION FOR #4 STONE WOULD STATE: "CLEAN, CRUSHED, ANGULAR NO. 4 (ASPHALT MAT) STONE".

2. STORMWATER COMPACTION REQUIREMENTS ARE MET FOR ALL LOCATION MATERIALS WHEN PLACED AND COMPACTED IN 120 MM MAX LIFT THICKNESS USING TWO FULL COVERS WITH A VIBRATORY COMPACTOR.

3. WHEN MATERIALS MAY BE COMPACTED BY COMPACTION, FOR STANDARD DESIGN LOAD CONDITIONS, A 100 MM MAX LIFT MAY BE ACHIEVED BY COVERING OR DRUGGING WITHOUT COMPACTION EQUIPMENT. FOR SPECIAL LOAD DESIGNS, CONTACT STORMTECH FOR COMPACTION REQUIREMENTS.

4. ONCE LAYER IS PLACED, ANY SOLID MATERIAL, CURVED PLACES IN LAYER UP TO THE FINISHED GRADE, MUST BE MOVED SURROUND. SOLID CURBS USED TO REPLACE THE MATERIAL REQUIREMENTS OF LAYER UP TO 4" AT THE SITE DESIGN ENGINEERS DISCRETION.

5. WHEN RECYCLED CURB AGGREGATE IS USED IN LAYERS 1 OR 2, THE MATERIAL SHOULD ALSO MEET THE ACCEPTABILITY OUTLINE OUTLINED IN TECHNICAL NOTE 5.20 RECYCLED CURB STRUCTURAL BACKFILL."



**NOTES:**

1. CHAMBERS SHALL MEET THE REQUIREMENTS OF ASTM F2418, "STANDARD SPECIFICATION FOR POLYETHYLENE (PE) CORRUGATED WALL STORMWATER COLLECTION CHAMBERS" CHAMBER CLASSIFICATION #450 IS DOMESTIC.
2. MC-3000 CHAMBER SHALL BE DESIGNED IN ACCORDANCE WITH ASTM F2727 "STANDARD PRACTICE FOR STRUCTURAL DESIGN OF THERMOPLASTIC CORRUGATED WALL STORMWATER COLLECTION CHAMBERS".
3. SITE OF INSTALLATION SHALL BE DETERMINED BY THE DESIGNER. THE DESIGNER SHALL DETERMINE THE REQUIRED LENGTH, WIDTH, AND DEPTH OF CHAMBERS AND THE SPACING OF FOUNDATION STIFFS WITH CONSIDERATION FOR THE RANGE OF EXPECTED SOIL CONDITIONS. REFERENCE TO STANDARD DESIGN MANUAL FOR BEARING CAPACITY CHAMBERS.
4. PROMOTE STIFFS SHALL BE EXTENDED HORIZONTALLY TO THE EXCAVATION WALL FOR BOTH VERTICAL AND SLOPED CONDITIONS.
5. REQUIREMENTS FOR CHAMBER AND INSTALLATION:
  - a. TO MAINTAIN THE WIDTH OF CHAMBERS DURING SHIPPING AND HANDLING, CHAMBERS SHALL HAVE INTERNAL INTERLOCKING STAKING LOGS.
  - b. TO ENSURE THE CHAMBER IS FULLY INSTALLED, THE HEIGHT OF THE CHAMBER SHALL NOT BE LESS THAN 72".
  - c. TO ENSURE THE INTEGRITY OF THE ARCH SHAPE DURING INSTALLATION, THE ARCH STIFFS SHALL BE GREATER THAN OR EQUAL TO 48" BUILT UP. THE ARCH IS DESIGNED IN SECTIONS 2.0 OF ASTM F2418. ARCHES TO BE USED FOR CHAMBERS DURING INSTALLATION AT ELEVATED TEMPERATURES SHALL BE GREATER THAN 72" / 27" C. WALLS SHALL BE PROTECTED FROM REFLECTIVE SOLAR OR UV COLORS.

MC-3500 CROSS SECTION DETAIL

ARLINGTON STEEL  
ARLINGTON HEIGHTS, IL

**ADS.**

4640 TRUEMAN BLVD  
HILLIARD, OH 43026  
1-800-733-7473

**StormTech®**  
Chamber System

SHEET

1 OF 2

**STORMTECH CHAMBER DETAILS**

**ARLINGTON STRUCTURAL STEEL**

**PRELIMINARY ENGINEERING**

ARLINGTON HEIGHTS, ILLINOIS

Project Manager: K. M. L.  
 Engineer: V. D. R.  
 Date: 11-13-2024  
 Project No.: 24-170

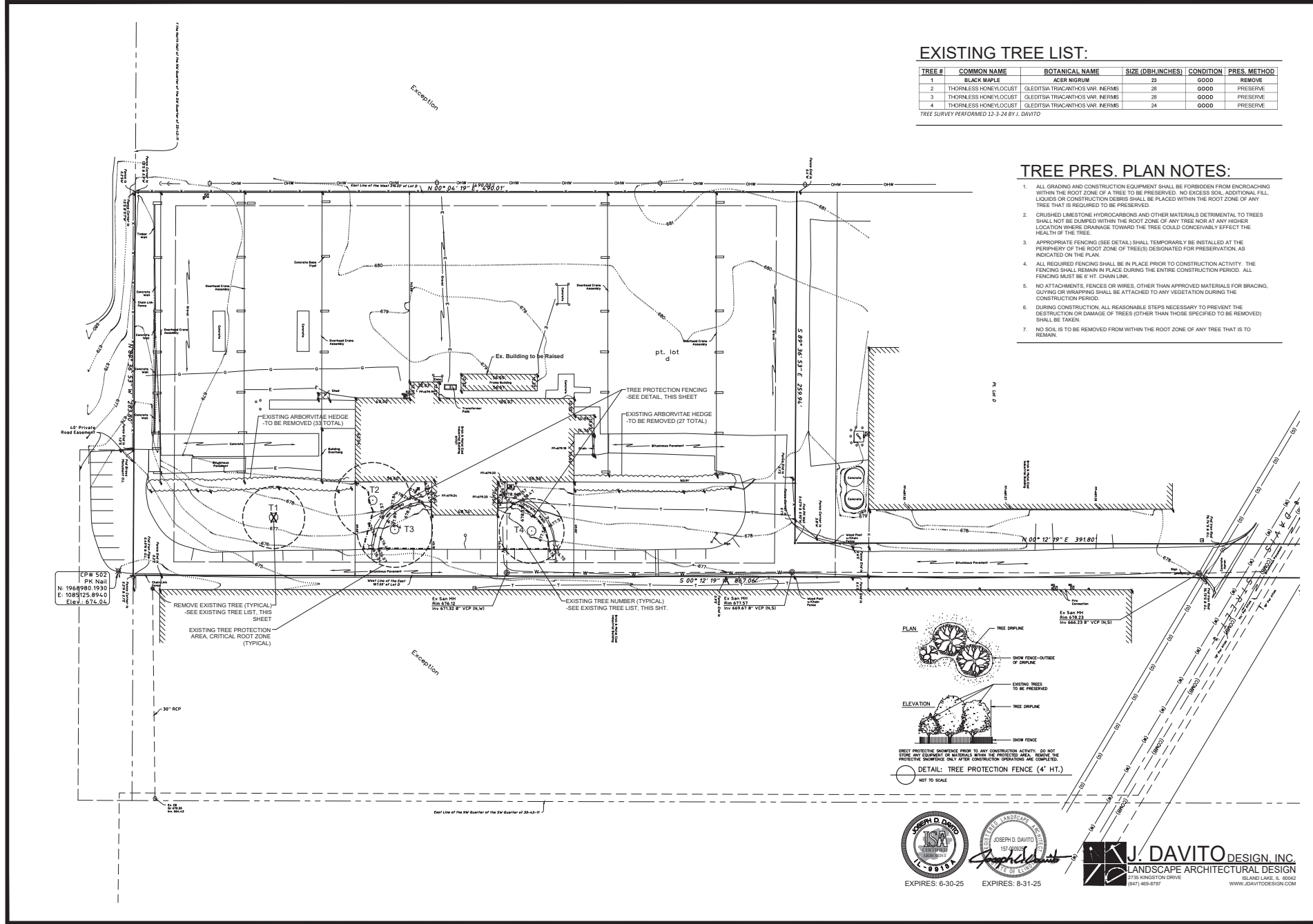
**HAEGER ENGINEERING**  
 consulting engineers • land surveyors  
 100 East Main Parkway, Schaumburg, IL 60197 • 815.347.2990 Fax 815.347.6408  
 If Not: Professional Design Firm License No.: 194-001152  
 www.haegerengineering.com





EXHIBIT C

TREE SURVEY AND PRESERVATION PLAN



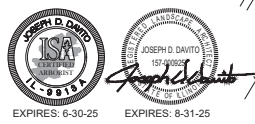
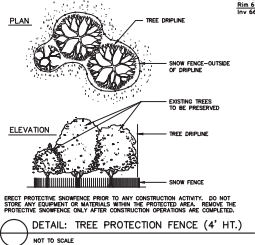
EXISTING TREE LIST:

| TREE # | COMMON NAME           | BOTANICAL NAME                    | SIZE (DBH, INCHES) | CONDITION | PRES. METHOD |
|--------|-----------------------|-----------------------------------|--------------------|-----------|--------------|
| 1      | BLACK MAPLE           | ACER NIGRUM                       | 23                 | GOOD      | REMOVE       |
| 2      | THORNLESS HONEYLOCUST | GLEDTISIA TRACANTHOS VAR. INERMIS | 28                 | GOOD      | PRESERVE     |
| 3      | THORNLESS HONEYLOCUST | GLEDTISIA TRACANTHOS VAR. INERMIS | 28                 | GOOD      | PRESERVE     |
| 4      | THORNLESS HONEYLOCUST | GLEDTISIA TRACANTHOS VAR. INERMIS | 24                 | GOOD      | PRESERVE     |

TREE SURVEY PERFORMED 12-3-24 BY J. DAVITO

TREE PRES. PLAN NOTES:

- ALL GRADING AND CONSTRUCTION EQUIPMENT SHALL BE FORBIDDEN FROM ENCRoACHING WITHIN THE ROOT ZONE OF A TREE TO BE PRESERVED. NO EXCESS SOIL, ADDITIONAL FILL, LIQUIDS OR CONSTRUCTION DEBRIS SHALL BE PLACED WITHIN THE ROOT ZONE OF ANY TREE THAT IS REQUIRED TO BE PRESERVED.
- CRUSHED LIMESTONE HYDROCARBONS AND OTHER MATERIALS DETRIMENTAL TO TREES SHALL NOT BE DUMPED WITHIN THE ROOT ZONE OF ANY TREE NOR AT ANY HIGHER LOCATION WHERE DRAINAGE TOWARD THE TREE COULD CONCEIVABLY EFFECT THE HEALTH OF THE TREE.
- APPROPRIATE FENCING (SEE DETAIL) SHALL TEMPORARILY BE INSTALLED AT THE PERIPHERY OF THE ROOT ZONE OF TREE(S) DESIGNATED FOR PRESERVATION, AS INDICATED ON THE PLAN.
- ALL REQUIRED FENCING SHALL BE IN PLACE PRIOR TO CONSTRUCTION ACTIVITY. THE FENCING SHALL REMAIN IN PLACE DURING THE ENTIRE CONSTRUCTION PERIOD. ALL FENCING MUST BE 6' HT. CHAIN LINK.
- NO ATTACHMENTS, FENCES OR WIRES, OTHER THAN APPROVED MATERIALS FOR BRACING, GUYING OR WRAPPING SHALL BE ATTACHED TO ANY VEGETATION DURING THE CONSTRUCTION PERIOD.
- DURING CONSTRUCTION, ALL REASONABLE STEPS NECESSARY TO PREVENT THE DESTRUCTION OR DAMAGE OF TREES (OTHER THAN THOSE SPECIFIED TO BE REMOVED) SHALL BE TAKEN.
- NO SOIL IS TO BE REMOVED FROM WITHIN THE ROOT ZONE OF ANY TREE THAT IS TO REMAIN.



**K.J. DAVITO DESIGN, INC.**  
LANDSCAPE ARCHITECTURAL DESIGN  
2736 KINGSTON DRIVE  
ISLAND LAKE, IL 60042  
(847) 469-8797  
WWW.KJDAVITODESIGN.COM

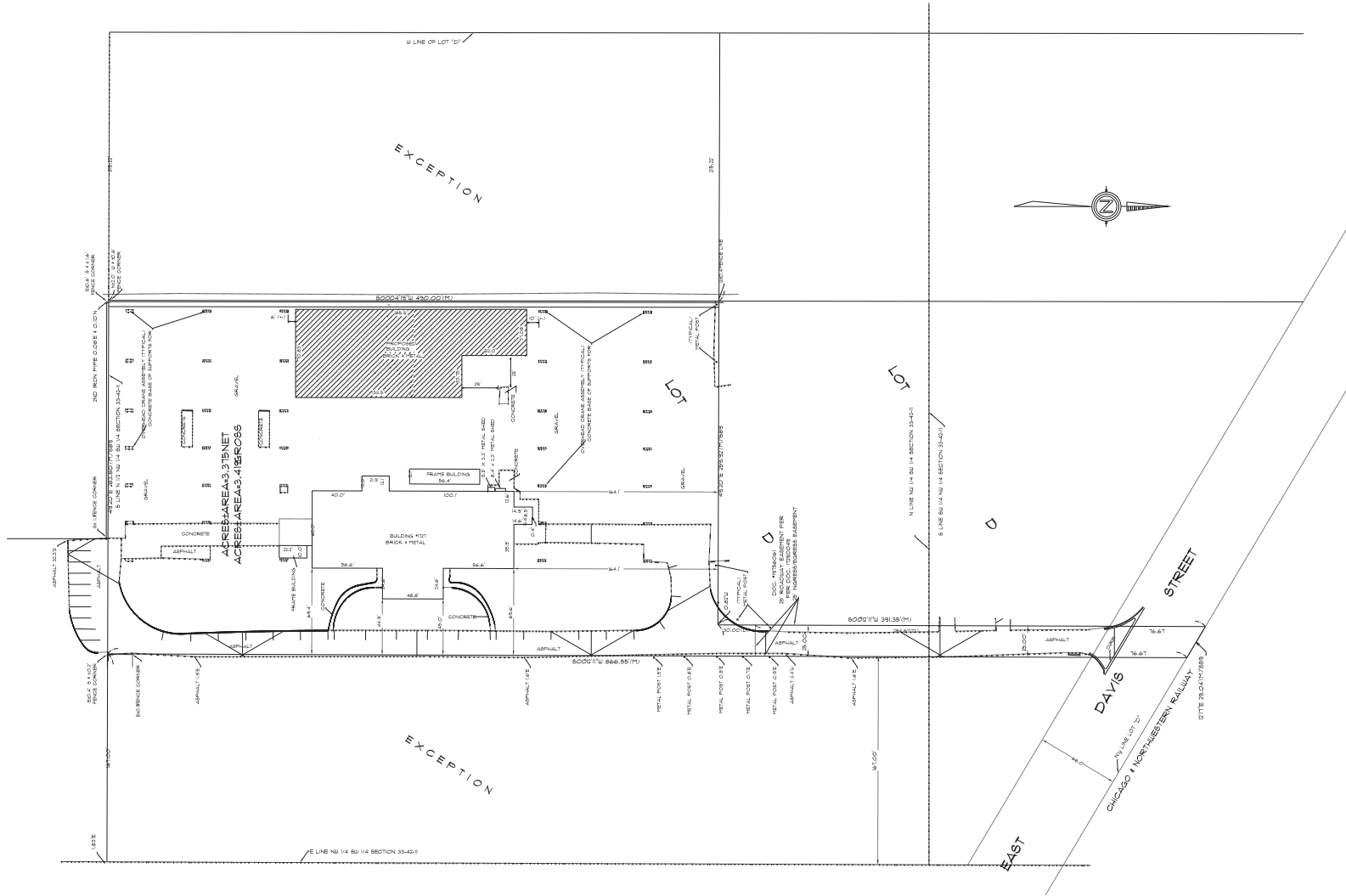
**HAEGER ENGINEERING**  
CONSULTING  
1001 East 3rd Street, Suite 100, Schaumburg, IL 60196  
Tel: 815.396.6000 Fax: 815.396.6008  
www.haegerengineering.com

**TREE SURVEY AND PRESERVATION PLAN**  
**ARLINGTON STRUCTURAL STEEL**  
**PRELIMINARY ENGINEERING**  
Arlington Heights, Illinois

Project Manager: K.M.L.  
Engineer: V.D.B.  
Date: 11-13-2024  
Project No.: 24-170  
Sheet: L2.0

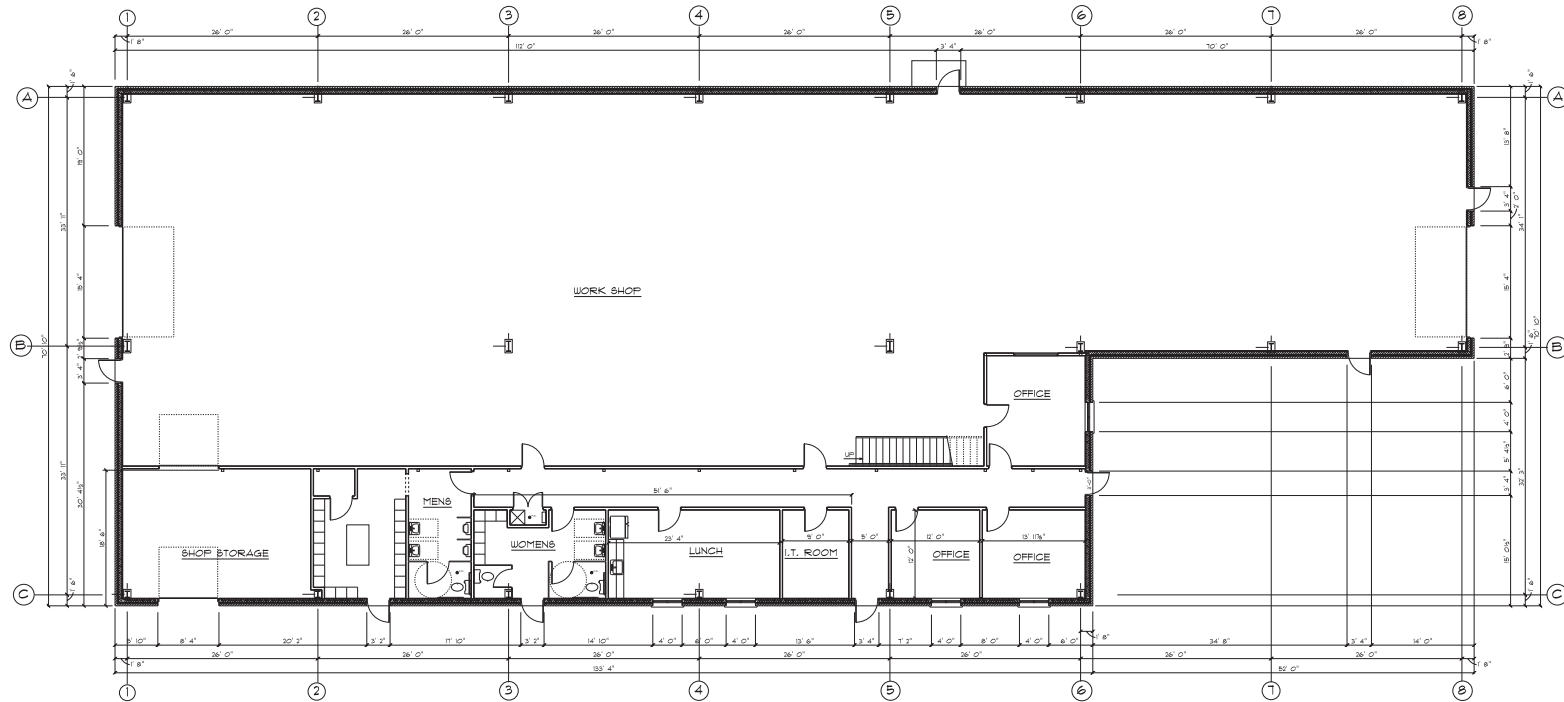
EXHIBIT D

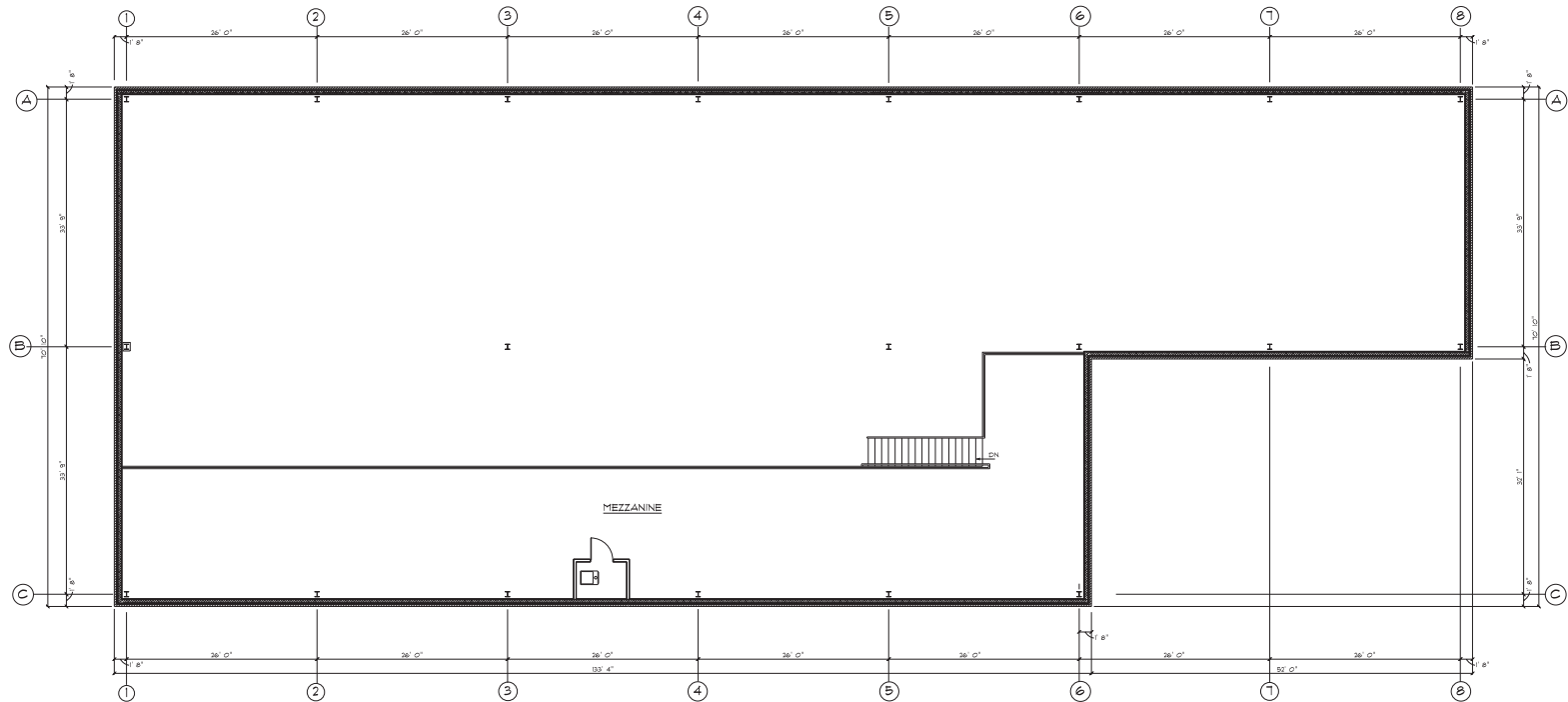
ARCHITECTURAL PLANS

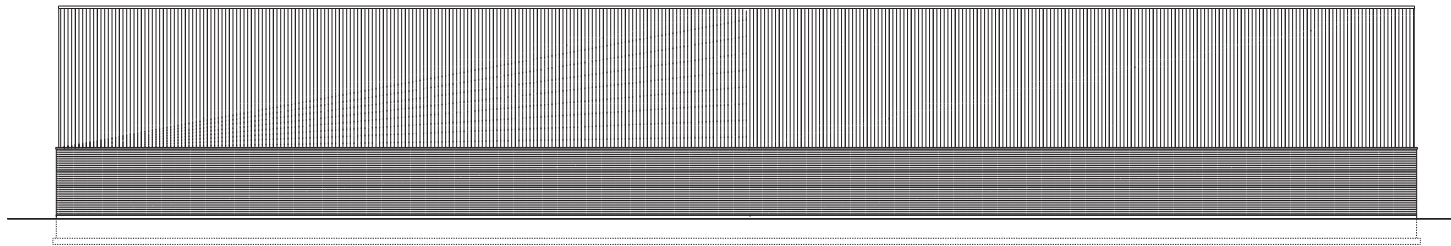


SITE PLAN SCALE 1" = 40'-0"

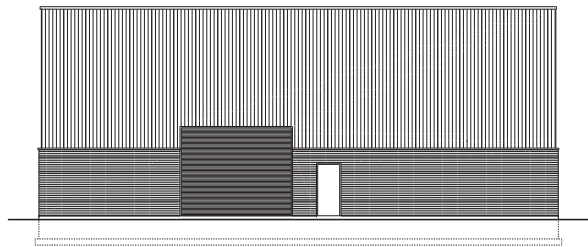




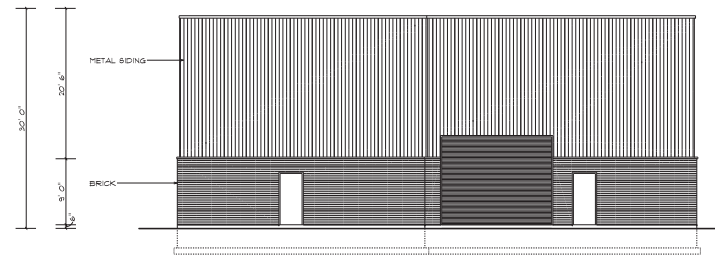




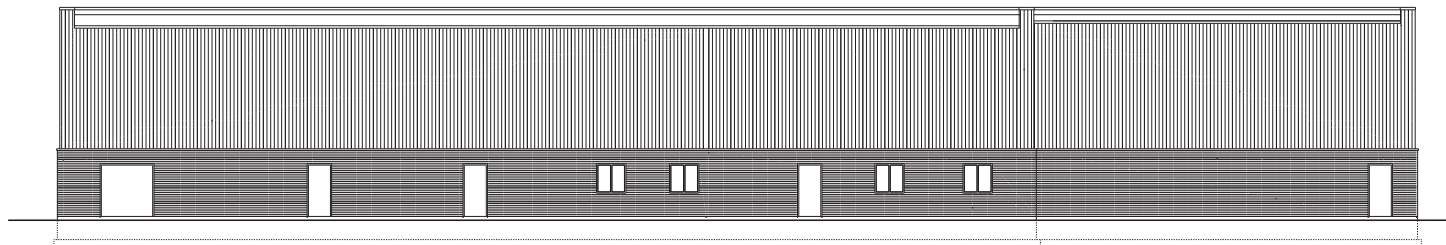
WEST ELEVATION SCALE 1/8" = 1'-0"



SOUTH ELEVATION SCALE 1/8" = 1'-0"

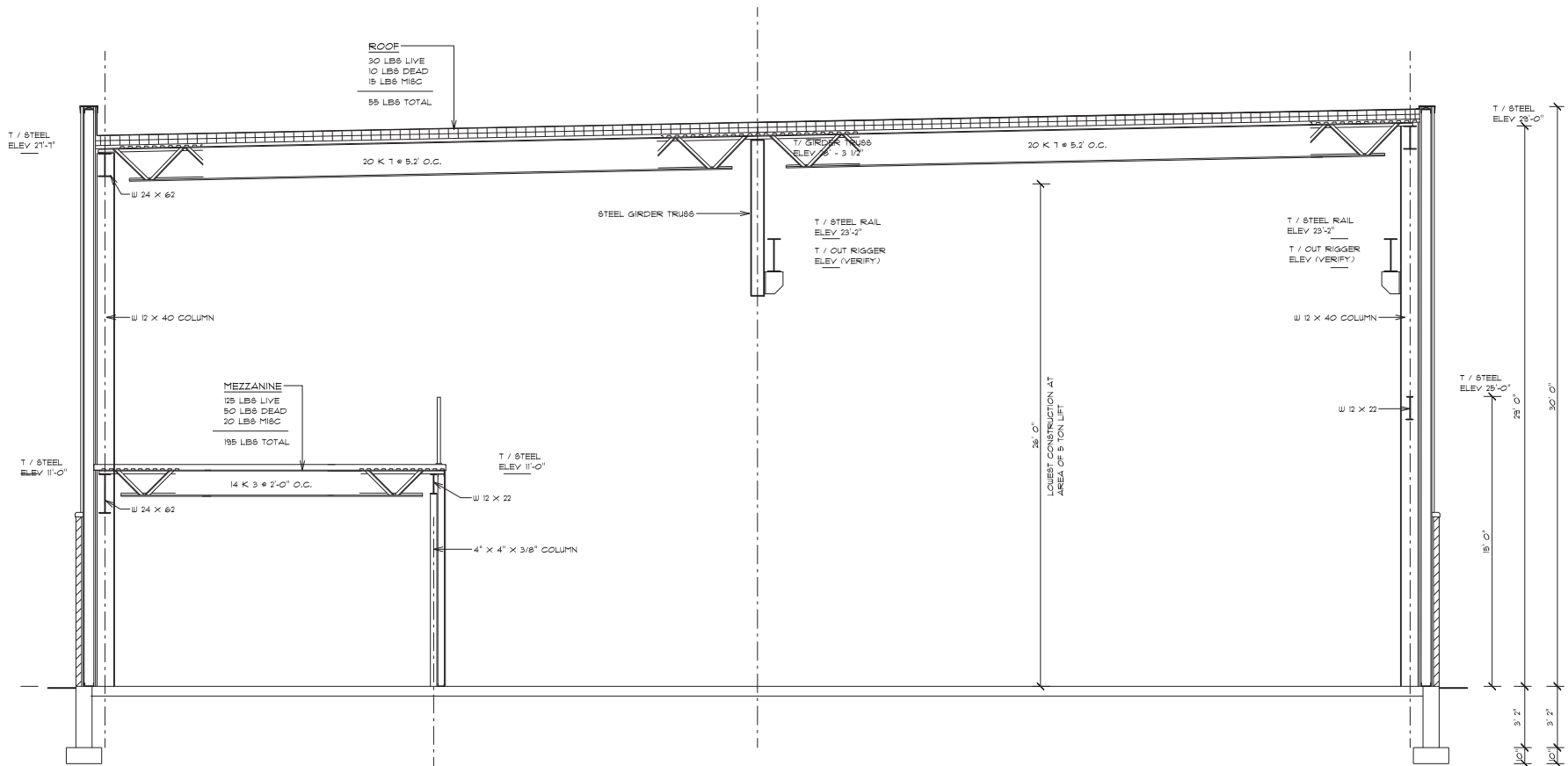


NORTH ELEVATION SCALE 1/8" = 1'-0"



EAST ELEVATION SCALE 1/8" = 1'-0"





**BUILDING SECTION** SCALE 3/8" = 1'-0"

EXHIBIT E

UNCONDITIONAL AGREEMENT AND CONSENT

TO: The Village of Arlington Heights, Illinois (“Village”):

WHEREAS, \_\_\_\_\_ (“Owner”) is the owner of those certain properties consisting of approximately 3.2 acres, commonly and collectively known as 1727 E. Davis Street, Arlington Heights, Illinois, located in the M-2 Limited Heavy Manufacturing District (“Property”); and

WHEREAS, on May 14, 2025, the Village President and Board of Trustees adopted Ordinance No. 2025-\_\_\_\_\_, approving a planned unit development and variations for development on the Property (“Ordinance”); and

WHEREAS, Section 9 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Owner files, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

NOW, THEREFORE, the Owner hereby agrees and covenants as follows:

1. The Owner hereby unconditionally agrees to, accepts, consents to, and will abide by, each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.
2. The Owner acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.
3. The Owner acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village’s approval of the planned unit development and the variations for the Property or its adoption of the Ordinance, and that the Village’s approvals do not, and will not, in any way, be deemed to insure the Owner against damage or injury of any kind and at any time.
4. The Owner agrees to hold harmless and indemnify the Village, the Village’s corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village’s adoption of the Ordinance approving the planned unit development and the variations for the Property.

[SIGNATURE PAGE FOLLOWS]

Dated: \_\_\_\_\_, 2025

ATTEST:

OWNER

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

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

Its: \_\_\_\_\_

Its: \_\_\_\_\_



VILLAGE OF  
ARLINGTON HEIGHTS  
INC. 1887

**Village Board of Trustees**  
**7/7/2025**

**Item:** Bond Waiver - Arlington Heights Memorial Library Foundation  
**Department:** Building & Life Safety

**Item Description:**

Arlington Heights Memorial Library Foundation is requesting a waiver of the bond requirement for their upcoming raffle taking place on September 27, 2025. Raffle tickets will be sold on September 27, 2025, from 6PM-9PM, with the winners being determined at 9PM.

The value of prizes is approximately \$2,000.

It is recommended that the Village Board grant a waiver of the bond requirement as requested by the Arlington Heights Memorial Library Foundation.

**ATTACHMENTS:**

1. Alington Heights Mem Lib Found letter



The Arlington Heights  
Memorial Library  
Foundation

500 North Dunton Avenue  
Arlington Heights, IL 60004  
Ahmlfoundation.org  
info@ahmlfoundation.org

BOARD OF DIRECTORS

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Andrea Miller  
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John Hartnett  
Danielle Kuhn  
Michael Mulder  
Sajid Patal  
Mike Sidor

June 24, 2025,

Renee Schwingbeck  
AHML Foundation, Director  
506 E. Orchard St.  
Arlington Heights, IL. 60005

Village of Arlington Heights  
Department of Building & Life Safety  
33 S. Arlington Heights Rd.  
Arlington Heights, IL. 60005

Letter requesting Waiver of Bond

To Whom It May Concern:

This letter is a request to waive the bond required for a raffle license. On Saturday, September 27, 2025, the Arlington Heights Memorial Library (AHML) will host its annual One Book One Village (OBOV) Event. This special occasion aims to unite local residents for an inspiring evening focused on community for its annual OBOV gathering. The AHML Foundation has been asked to host a raffle raising funds for the replacement of the Bookmobile raising vital funds for the Arlington Heights Memorial Library. The event will occur from 6:00 to 9:00 PM at the Arlington Heights Memorial Library 500 North Dunton, Arlington Heights, IL. . We are planning on a maximum of 400 attendees.

We will be holding a raffle drawing during the evening. We are in the process of collecting donations for raffle prizes. The value of the prizes on average will total approximately \$2000.

Thank you for considering our request. Your support is vital in helping us ensure that the Arlington Heights Memorial Library remains an exceptional resource for the community. Together, we can make a significant impact!

Warm regards,

Renee Schwingbeck  
AHML Development Chair

The Arlington Heights Memorial Library Foundation is registered as a 501(c)(3) non-profit organization. Your contribution is tax-deductible to the extent permitted by the law. The Foundation's tax identification number is 83-2026497.



VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Approving a Loan Agreement and Promissory Note for Invescomex V, LLC

**Department:** Planning & Community Development

**Item Description:**

**BACKGROUND**

On April 7, 2014, the Village Board formally approved the Zero Interest Loan program, designed to provide interest-free loans to new or expanding businesses, or to property owners looking to make site improvements. This program has been modified several times since its inception. On October 21, 2024, the Village Board approved a modification to the program to create the Mega Loan version of the incentive. The Mega Loan was conceived to assist projects with significant costs, with a minimum project cost of \$250,000, and a maximum loan amount of \$100,000.

Invescomex V, LLC purchased the former Plaza Del Grato shopping center (1736-1790 W. Algonquin Road) in 2023. Since that time, property ownership has invested extensively in the shopping center including a complete renovation of the façade, re-tenanting of vacant spaces, and rebranding the shopping center as the Arlington Grand Plaza. This specific loan request would cover the costs of the extensive façade improvements, and help enable future reinvestment to the site such as parking lot improvements. Invescomex is requesting the maximum loan amount of \$100,000 in order to cover expenses exceeding \$400,000 in total.

The Zero Interest Loan Committee, composed of Village Staff and Arlington Economic Alliance members, has conducted a comprehensive review of the application and complementary documentation provided by property ownership. The Loan Committee evaluated the business plan, credit worthiness, and collateral to secure the loan, and is recommending that the Village Board approve the loan request. The loan is to be repaid in total by the borrowers over the next five years, with no interest accrued, in quarterly installments beginning approximately three months from disbursement.

**RECOMMENDATION**

It is recommended the Village Board of Trustees approve a Zero Interest Loan in the amount of \$100,000, to Invescomex V, LLC, for improvements

to the Arlington Grand Plaza shopping center. This approval is subject to compliance with all Village codes and regulations.

**ATTACHMENTS:**

1. AH Resolution approving Loan Agreement and Promissory Note  
Invescomex
2. SIGNED Loan Agreement - Invescomex V
3. SIGNED Promissory Note - Invescomex V

VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION APPROVING A LOAN AGREEMENT AND PROMISSORY NOTE FOR  
1736-1790 WEST ALGONQUIN ROAD

WHEREAS, the Village operates a program through which it provides interest-free loans to qualified businesses located within the corporate boundaries of the Village for property improvements, in accordance with specified terms and conditions ("*Program*");

WHEREAS, Invescomex V LLC, an Illinois limited liability corporation ("*Owner*"), is the record title owner of the property known as Arlington Grand Plaza and located at 1736-1790 W. Algonquin Road in the Village ("*Property*"); and

WHEREAS, the Owner has requested that the Village provide an interest-free loan through the Program to support expenses related to façade renovation and landscaping on the Property ("*Loan*"); and

WHEREAS, the Owner and Village desire to enter into a mortgage agreement and promissory note, memorializing the obligations and responsibilities concerning the Loan ("*Loan Agreement and Promissory Note*"); and

WHEREAS, the Village President and Board of Trustees have determined that approving the Loan Agreement and Promissory Note with the Owner will serve and be in the best interest of the Village;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS, 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 LOAN AGREEMENT AND PROMISSORY NOTE. The President and Board of Trustees hereby approve the Loan Agreement and Promissory Note in the principal maximum amount of \$100,000.00, in substantially the form attached to this Resolution as Exhibit A.

SECTION 3. EXECUTION OF LOAN AGREEMENT AND PROMISSORY NOTE. The Village Manager and the Village Clerk are hereby authorized and directed to execute and attest, on behalf of the Village, the Loan Agreement and Promissory Note upon receipt by the Village Clerk of at least one original copy of the Loan Agreement and Promissory Note executed by the Owner; provided, however, that if the executed copy of the Loan Agreement and Promissory Note is not received by the Village Clerk within 60 days after the effective date of this Resolution, then this authority to execute and attest will, at the option of the President and Board of Trustees, be null and void.

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 \_\_\_\_\_, 2025

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

EXHIBIT A

LOAN AGREEMENT AND PROMISSORY NOTE

THIS INSTRUMENT WAS PREPARED BY,  
AND UPON RECORDATION, MAIL TO:

Attn: Village Manager  
Village of Arlington Heights  
33 S. Arlington Heights Rd.  
Arlington Heights, IL 60005

### MORTGAGE

This mortgage ("**Mortgage**") is made this 09 day of June, 2025, between Invescomex V, LLC an Illinois limited liability corporation, with an office located at 4500 S. Kolin Ave., Chicago, Illinois ("**Borrower**"), Eduardo G. Rodriguez, Evelia Rodriguez, Marco A. Rodriguez ("**Owners**"), and the Village of Arlington Heights, an Illinois home rule municipal corporation, with offices located at 33 S. Arlington Heights Rd., Arlington Heights, Illinois ("**Lender**").

WHEREAS, the Lender operates a program through which it provides interest-free loans to qualified businesses located within the corporate boundaries of the Village of Arlington Heights for property improvements in accordance with specified terms and conditions ("**Program**"); and

WHEREAS, the Borrower is the owner of the Arlington Grand Plaza shopping center located at 1736-1790 W. Algonquin Rd., Arlington Heights, Illinois ("**Business Property**"); and

WHEREAS, the Borrower desires to conduct site improvements, including façade renovation, on the Business Property ("**Proposed Improvements**"), in accordance with the plans and specifications attached to this Mortgage as **Exhibit A** ("**Improvement Plans**"); and

WHEREAS, the Borrower has applied for, and the Lender has approved, a loan from the Program for the completion of the Proposed Improvements, in the amount of \$100,000.00 ("**Approved Loan**"); and

WHEREAS, in consideration for participation in the Program, and secure the repayment of the Approved Loan, the Borrower has executed a Promissory Note, of even date herewith, and extensions and renewals thereof ("**Note**"), providing for the balance of indebtedness, if not sooner paid, due and payable on or before September 30, 2030; and

WHEREAS, the Owner is the sole owner of the following described property located in the County of Cook, State of Illinois:

LOT 2 (EXCEPT THE NORTH 5 FEET THEREOF) AND THE NORTH 15 FEET OF LOT 3 IN BLOCK 77 IN FREDERICK H. BARTLETT SIXTH ADDITION TO BARTLETT HIGHLANDS, BEING A SUBDIVISION OF THE NORTHWEST 1/4 OF SECTION 18, TOWNSHIP 38 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.



which has the address of 5704 S. Oak Park Ave., Chicago, Illinois 60638, and a Permanent Index Number of 19-18-123-050-0000, and which property, together with all improvements now or hereafter erected thereon, and all easements, rights, appurtenances and rents, are all deemed to be and remain a part of the property covered by this Mortgage; and all of the foregoing, together with said property (or the leasehold estate if this Mortgage is on a leasehold) are hereinafter referred to as the **"Subject Property"**;

WHEREAS, to further secure to Lender the repayment of the indebtedness evidenced by the Note, the payment of all other sums advanced in accordance herewith to protect the security of this Mortgage, and the performance of the covenants and agreements of Borrower herein contained, Owner does hereby mortgage, grant, and convey to Lender a lien on the Subject Property in favor of Lender in the amount of the Approved Loan, plus interest, fees, and charges as permitted in this Mortgage and the Note;

NOW, THEREFORE, FOR GOOD AND VALUABLE CONSIDERATION, included the indebtedness hereby secured, the receipt and sufficiency of which are hereby acknowledge, the Borrower, the Owner, and Lender agree as follows:

1. **Payment of Principal.** Borrower must promptly pay, or caused to be paid, when due the principal evidenced by the Note and late charges, if any, as provided in the Note.
2. **Real Estate Taxes and Special Assessments.** Owner must timely pay when due all general and special assessments of real estate taxes that affect the Subject Property.
3. **Application of Payments.** Unless applicable law provides otherwise, all payments received by Lender under the Note and Section 1 of this Mortgage will be applied by Lender first to late charges on the Note, if any, and then to principal of the Note.
4. **Senior Mortgages and Deeds of Trust; Charges; Liens.** Owner must perform all of Owner's obligations under any mortgage, deed of trust or other security agreement with a lien that now has or may have priority over this Mortgage, including Owner's covenants to make payments when due. Owner must pay or cause to be paid all taxes, assessments, and other charges, fines, and impositions attributable to the Subject Property that may attain a priority over this Mortgage, and leasehold payments or ground rents, if any.
5. **Hazard Insurance.** Owner must keep the improvements now existing or hereafter erected on the Subject Property insured against loss by fire, hazards included within the term "extended coverage," and such other hazards as Lender may require, until such time as the Approved Loan has been fully repaid to Lender. All insurance policies and renewals thereof must be in a form acceptable to Lender and must include a standard mortgage clause in favor of and in a form acceptable to Lender. In the event of loss, Owner must give prompt notice to the insurance carrier and Lender. Lender may make proof of loss if not made promptly by Owner. If the Subject Property is abandoned by Owner, or if Owner fails to respond to Lender within 30 days after the date notice is mailed by Lender to Owner that the insurance carrier offers to settle a claim for insurance benefits, then Lender is



authorized to collect and apply the insurance proceeds at Lender's option either to restoration or repair of the Subject Property or to the sums secured by this Mortgage.

6. **Completion of Proposed Improvements.** Borrower must complete the installation of all Proposed Improvements, in accordance with the Improvement Plans, on or before that date that is six months after the date of this Mortgage. Borrower warrants and represents that, if Borrower is not the title owner of the Business Property, the title owner of the Business Property has approved the completion of the Proposed Improvements on the Business Property.
7. **Preservation and Maintenance of Subject Property.** Borrower must keep the Subject Property in good repair and may not commit waste or permit impairment or deterioration of the Subject Property.
8. **Protection of Lender's Security.** If Borrower or Owner fail to perform the covenants and agreements contained in this Mortgage, or if any action or proceeding is commenced which materially affects Lender's interest in the Subject Property, then Lender, at Lender's option, upon notice to Borrower and Owner, may make such appearances, disburse such sums, including reasonable attorneys' fees, and take such action as is necessary to protect Lender's interest. Any amounts disbursed by Lender pursuant to this Section 8 will become additional indebtedness of Borrower secured by this Mortgage. Unless Borrower and Lender agree to other terms of payment, such amounts will be payable upon notice from Lender to Borrower requesting payment thereof. Nothing contained in this Section 8 requires Lender to incur any expense or take any action hereunder.
9. **RESERVED.**
10. **RESERVED.**
11. **Borrower Not Released; Forbearance by Lender Not a Waiver.** Extension of the time for payment or modification of amortization of the sums secured by this Mortgage granted by Lender to any successor in interest of Borrower will not operate to release, in any manner, the liability of the original Borrower and Borrower's successors in interest. Lender will not be required to commence proceedings against such successor or refuse to extend time for payment or otherwise modify amortization of the sums secured by this Mortgage by reason of any demand made by the original Borrower and Borrower's successors in interest. Any forbearance by Lender in exercising any right or remedy hereunder, or otherwise afforded by applicable law, is not and will not be a waiver of or preclude the exercise of any such right or remedy.
12. **Successors and Assigns Bound; Joint and Several Liability; Co-Signers.** The covenants and agreements set forth in this Mortgage bind, and the rights hereunder inure to, the respective successors and assigns of Lender, Borrower, and Owner, subject to the provisions of Section 17 hereof. The Owner and any Borrower who co-signs this Mortgage, but does not execute the Note, (a) is co-signing this Mortgage only to mortgage, grant, and convey their interest in the Subject Property to Lender under the terms of this Mortgage, (b) is not personally liable on the Note or under this Mortgage, and (c) agrees that Lender



and any other Borrower hereunder may agree to extend, modify, forbear, or make any other accommodations with regard to the terms of this Mortgage or the Note without that Borrower's consent and without releasing that Borrower or modifying this Mortgage as to that Borrower's interest in the Subject Property.

13. **Notice.** Except for any notice required under applicable law to be given in another manner, (a) any notice to Borrower or the Owner provided for in this Mortgage must be given by delivering it or by mailing such notice by certified mail addressed to Borrower or the Owner at the Subject Property or at such other address as Borrower or the Owner may designate by notice to Lender as provided herein, and (b) any notice to Lender must be given by certified mail to Lender's address stated herein or to such other address as Lender may designate by notice to Borrower and the Owner as provided herein. Any notice provided for in this Mortgage will be deemed to have been given to Borrower, the Owner, or Lender on the date that is three calendar days after the date on which the notice is mailed.
14. **Governing Law; Severability.** This Mortgage is governed by the laws of the State of Illinois and, as applicable, the federal laws of the United States of America. If any provision or clause of this Mortgage or the Note conflicts with applicable law, that conflict will not affect other provisions of this Mortgage or the Note which can be given effect without the conflicting provisions, and to this end the provisions of this Mortgage and the Note are declared to be severable. As used herein, "costs," "expense," and "attorneys' fees" include all sums to the extent not prohibited by applicable law or limited herein.
15. **Borrower's Copy.** Borrower will be furnished a conformed copy of the Note and of this Mortgage at the time of the execution or after recondition hereof.
16. **Title.** The Owner covenants that it is lawfully seized of the estate hereby conveyed and has the right to mortgage, grant, and convey the Subject Property, and that the Subject Property is unencumbered, except for encumbrances of record. The Owner covenants and warrants that it will defend generally the title to the Subject Property against all claims and demands, subject to encumbrances of record.
17. **Transfer of the Subject Property or a Beneficial Interest.** If all or any part of the Subject Property or any interest in it is sold or transferred (or if a beneficial interest in the Owner is sold or transferred and any Owner is not a natural person) without Lender's prior written consent, Lender may, at its option, require immediate payment in full of all sums secured by this Mortgage. However, this option may not be exercised by Lender if exercise is prohibited by federal law as of the date of this Mortgage. If Lender exercises this option, then Lender must give Borrower and the Owner notice of acceleration. The notice must provide a period of not less than 30 days from the date the notice is delivered or mailed within which Borrower must pay all sums secured by this Mortgage. If Borrower fails to pay these sums prior to the expiration of this period, Lender may invoke any remedies permitted by this Mortgage without further notice or demand on Borrower.
18. **Acceleration; Remedies.** Except as provided in Section 17 hereof, upon Borrower's breach of any covenant or agreement of Borrower in this Mortgage, including the covenants to pay when due any sums secured by this Mortgage, and prior to acceleration,



Lender must give notice to Borrower and the Owner as provided in Section 13 hereof specifying (1) the breach, (2) the action required to cure such breach, (3) a date not less than 30 days after the date the notice is mailed to Borrower, by which such breach must be cured, and (4) that failure to cure such breach on or before the date specified in the notice may result in acceleration of the sums secured by this Mortgage, foreclosure by judicial proceeding, and sale of the Subject Property. The notice must further inform Borrower of the right to reinstate after acceleration and the right to assert in the foreclosure proceeding the nonexistence of a default or any other defense of Borrower to acceleration and foreclosure. If the breach is not cured on or before the date specified in the notice, then Lender, at Lender's option, may declare all of the sums secured by this Mortgage to be immediately due and payable without further demand and may foreclose this Mortgage by judicial proceeding. Lender will be entitled to collect in such proceeding all expenses of foreclosure, including, but not limited to, reasonable attorneys' fees and costs of documentary evidence, abstracts and title reports.

19. **Borrower's Right to Reinstate.** Notwithstanding Lender's acceleration of the sums secured by this Mortgage due to Borrower's breach, Borrower will have the right to have any proceedings begun by Lender to enforce this Mortgage discontinued at any time prior to entry of a judgment enforcing this Mortgage if (a) Borrower pays Lender all sums which would be then due under this Mortgage and the Note had no acceleration occurred, (b) Borrower cures all breaches of any other covenants or agreements of Borrower contained in this Mortgage, (c) Borrower pays all reasonable expenses incurred by Lender in enforcing the covenants and agreements of Borrower contained in this Mortgage, and in enforcing Lender's remedies as provided in Section 17 hereof, including, but not limited to reasonable attorneys' fees, and (d) Borrower takes such action as Lender may reasonably require to assure that the lien of this Mortgage, Lender's interest in the Subject Property and Borrower's obligation to pay the sums secured by this Mortgage will continue unimpaired. Upon such payment and cure by Borrower, this Mortgage and the obligations secured hereby will remain in full force and effect as if no acceleration had occurred.
20. **Assignment of Rents; Appointment of Receiver.** As additional security hereunder, the Owner hereby assigns to Lender the rents of the Subject Property, provided that the Owner will, prior to acceleration under Section 18 hereof or abandonment of the Subject Property, have the right to collect and retain such rents as they become due and payable. Upon acceleration under Section 18 hereof or abandonment of the Subject Property, Lender will be entitled to have a receiver appointed by a court to enter upon, take possession of and manage the Subject Property and to collect the rents of the Subject Property including those past due. All rents collected by the receiver will be applied first to payment of the costs of management of the Subject Property and collection of rents, including but not limited to, receiver's fees, premiums on receiver's bonds, and reasonable attorneys' fees, and then to the sums secured by this Mortgage. The receiver will be liable to account only for those rents actually received.
21. **Release.** Upon payment of all sums secured by this Mortgage, Lender must release this Mortgage without charge to Borrower. Borrower must pay all costs of recordation, if any.

22. **Waiver of Homestead.** Borrower hereby waives all right of homestead exemption in the Subject Property.



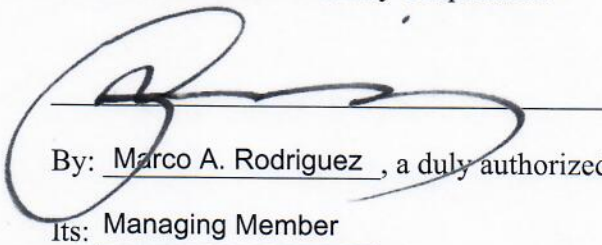
REQUEST FOR NOTICE OF DEFAULT AND FORECLOSURE  
UNDER SUPERIOR MORTGAGES OR DEEDS OF TRUST

The Owner, Borrower, and Lender request the holder of any mortgage, deed of trust or other encumbrance with a lien which has priority over this Mortgage to give Notice to Lender, at Lender's address set forth on page one of this Mortgage, of any default under the superior encumbrance and of any sale or other foreclosure action.

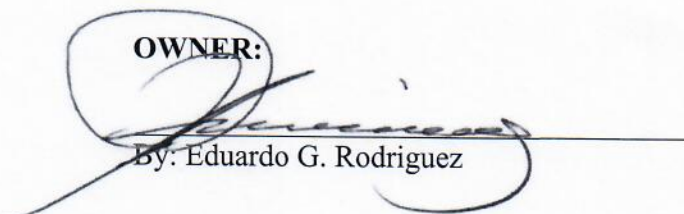
IN WITNESS WHEREOF, Borrower and the Owner have executed this Mortgage.

**BORROWER:**

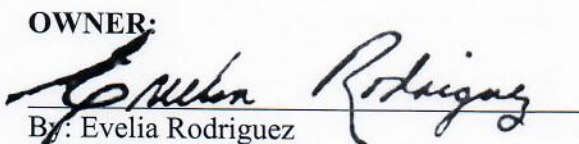
**INVESCOEX V, LLC**  
an Illinois Limited Liability Corporation

  
By: Marco A. Rodriguez, a duly authorized signatory  
Its: Managing Member

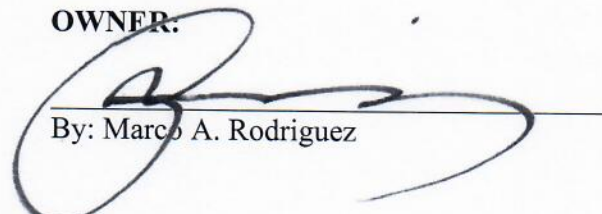
**OWNER:**

  
By: Eduardo G. Rodriguez

**OWNER:**

  
By: Evelia Rodriguez

**OWNER:**

  
By: Marco A. Rodriguez

Accepted by Lender this \_\_\_\_ day of \_\_\_\_\_, 2025

By: \_\_\_\_\_  
Randall R. Recklaus, Village Manager, Village of Arlington Heights

STATE OF ILLINOIS       )  
                                          )SS.  
COUNTY OF COOK       )

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO  
HEREBY CERTIFY that Eduardo Rodriguez, Evelia Rodriguez and Marco Rodriguez are  
personally known to me to be the same people whose names are subscribed to the foregoing  
instrument, appeared before me this day in person, and acknowledged that they signed and  
delivered the said instrument as their free and voluntary act, for the use and purposes therein set  
forth.

Given under my hand and official seal, this 6<sup>th</sup> day of June, 2025



Christina Yokhana  
Notary Public

SEAL

EXHIBIT A  
IMPROVEMENT PLANS

The loan would assist towards costs associated with renovation of building façade.

Estimated TOTAL = \$430,000 (eligible for \$100,000 loan)

- Façade Renovation

Building Permit # BLDC2023-3913

PROMISSORY NOTE

Arlington Heights, Illinois

June 09, 2025

FOR VALUE RECEIVED, the undersigned maker of this Promissory Note, Invescomex V LLC, an Illinois limited liability corporation ("**Maker**"), hereby unconditionally promises to pay to the order of the Village of Arlington Heights, Illinois (the "**Village**") at its Village Hall located at 33 S. Arlington Heights Rd., Arlington Heights, Illinois 60005 or such other place as designated by the Village in writing to Maker, in lawful money of the United States of America and in immediately available funds, the principal amount of \$100,000.00.

The indebtedness evidenced by this Promissory Note is secured by a mortgage granted by Marco A. Rodriguez on the property located at 5704 S Oak Park Ave, Chicago, Illinois 60638, Property Index Number 19-18-123-050-0000, which mortgage is dated the same date as this Promissory Note and recorded in the Recording Division of the Office of the Cook County Clerk ("**Mortgage**").

The principal amount of this Promissory Note shall not bear interest except in the event of a default under this Promissory Note or the Mortgage, in which event the principal amount shall bear interest at the highest rate permitted under Illinois law.

This Promissory Note shall be due and payable on or before September 30, 2030; provided, however, that repayment of this Promissory Note shall be in 20 installment payments of \$4,400 made to the Village. The Village will send an invoice to the Maker each quarter until the term of this Promissory Note has ended.

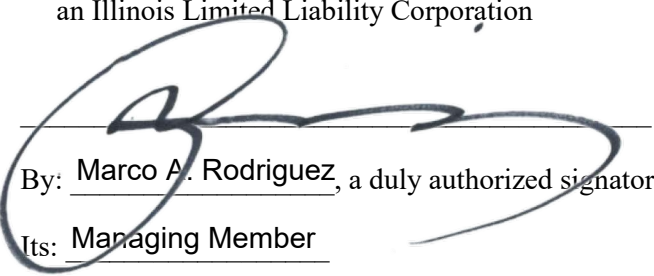
To further secure the payment of this Promissory Note, Maker hereby authorizes, irrevocably, the Village's attorney to appear for Maker in any court of record, at any time after maturity, and confess a judgment, without process, in favor of the holder of this Promissory Note, for such amount as may be unpaid thereon, together with reasonable costs of collection, including reasonable attorney's fees, and to waive and release all errors which may intervene in any such proceedings, and consent to immediate execution upon such judgment, hereby ratifying and confirming all that said attorney may do by virtue hereof.

Maker hereby waives presentment for payment, notice of dishonor and protest.

This Promissory Note shall be governed by, and construed and interpreted in accordance with, the laws of the State of Illinois.

**MAKER:**

**INVECOMEX V, LLC**  
an Illinois Limited Liability Corporation

  
By: Marco A. Rodriguez, a duly authorized signatory

Its: Managing Member



**VILLAGE OF  
ARLINGTON HEIGHTS**  
— INC. 1887 —

**Village Board of Trustees  
7/7/2025**

**Item:** Adoption of an ordinance amending Chapter 13 of the Village Code to increase the number of Class A liquor licenses to 39; increase the number of Class B liquor licenses to 35; and increase the number of Class T liquor licenses 27, and recommendation that the Liquor Commissioner issue one Class A license to Skyview Arlington LLC dba Jokbal Night Market; issue one Class A license to AA88 INC dba YEN YEN RESTAURANT; and issue one Class B and one Class T license to Shirdi Saibaba dba Liquor Island upon receipt of the executed lease and certificate of dram shop insurance.

**Department:** Integrated Services

**Item Description:**

Ordinance - Code Amendment Chapter 13 - Alcohol Liquor Dealers - increasing Class A liquor licenses from 38 liquor licenses to 39 liquor licenses; increasing Class B liquor licenses from 34 liquor licenses to 35 liquor licenses; and increasing Class T liquor licenses from 26 liquor licenses to 27 liquor licenses

1. Increase Class A liquor licenses to facilitate the issuance of a license by the Liquor Commissioner to Skyview Arlington LLC dba Jokbal Night Market located at 63 W. Golf Road.
2. Assign the available Class A liquor license to AA88 INC dba YEN YEN RESTAURANT located at 4226 N. Arlington Heights Road by the Liquor Commissioner. Due to one Class A liquor license being available, the total number of Class A liquor licenses does not need to increase to facilitate the assignment to YEN YEN RESTAURANT.
3. Increase Class B and Class T liquor licenses to facilitate the issuance of each license by the Liquor Commissioner to Shirdi Saibaba dba Liquor Island located at 921 W. Rand Road upon receipt of the executed lease and certificate of dram shop insurance.

**ATTACHMENTS:**

1. Ordinance Amending Ch 13

**AN ORDINANCE AMENDING CHAPTER 13 OF THE**  
**ARLINGTON HEIGHTS MUNICIPAL CODE**

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ARLINGTON HEIGHTS:

SECTION ONE: That Section 13-502 of the Arlington Heights Municipal Code, pertaining to the number of liquor licenses, is hereby amended by increasing the number of Class “A,” “B”, and “T” liquor licenses authorized, with the amended entry for Class “A”, “B”, and “T” liquor licenses to read as follows:

| <b>CLASS OF<br/>LICENSE</b> | <b>ANNUAL<br/>LICENSE FEE</b> | <b>NUMBER OF LICENSES<br/>AUTHORIZED</b> |
|-----------------------------|-------------------------------|------------------------------------------|
| A                           | \$3,800.00                    | 39                                       |
| B                           | \$3,700.00                    | 35                                       |
| T                           | N/A                           | 27                                       |

SECTION TWO: This Ordinance shall be in full force and effect from and after its passage and approval in the manner provided by law.

AYES:

NAYS:

PASSED AND APPROVED this 7<sup>th</sup> day of July, 2025.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk



VILLAGE OF  
ARLINGTON HEIGHTS  
INC. 1887

**Village Board of Trustees**  
**7/7/2025**

**Item:** Resolution Authorizing the Execution of a Joint Emergency Management Intergovernmental Agreement

**Department:** Integrated Services

**Item Description:**

Starting in 2016, communities with the Northwest Central Dispatch (NWCD) 911 system, including Arlington Heights, created the Joint Emergency Management System (JEMS) as a part of the existing intergovernmental cooperative. JEMS allows the member communities access to training, personnel, and policy resources related to emergency management. Staff of JEMS are paid for through additional dues paid through NWCD. Participation costs the Village approximately \$30,000 per year. The group has allowed the Village access to emergency planning expertise and high-quality training resources that would not have been possible in the past.

Based on recent discussions by the Board of Directors (made up of the Village Managers of each member community), it was determined to update the legal status of JEMS to make it easier to get outside grant funding, manage its own finances, and to provide more clarity on its mission and purpose. Under the new concept, JEMS will exist as its own standalone intergovernmental cooperative, not merely as a subset of NWCD.

The operational focus, costs, and oversight of JEMS will not change with this arrangement. An intergovernmental agreement between the member agencies that will enable this change has been attached to this memo. Staff would like to seek approval of this agreement at the July 7th Village Board Meeting.

**Recommendation:**

Approval of a Resolution Authorizing the Execution of a Joint Emergency Management Intergovernmental Agreement

**ATTACHMENTS:**

1. Resolution Authorizing Execution of JEMS Intergovernmental Agreement
2. 2025 JEMS IGA



VILLAGE OF ARLINGTON HEIGHTS

RESOLUTION NO. \_\_\_\_\_

A RESOLUTION AUTHORIZING EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT  
REGARDING THE PROVISION OF EMERGENCY MANAGEMENT SERVICES WITH OTHER  
NORTHWEST CENTRAL DISPATCH MEMBER COMMUNITIES

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. A certain Intergovernmental Agreement by and between the Village of Arlington Heights, and the Villages of Barrington, Buffalo Grove, Elk Grove, Hoffman Estates, Inverness, Mount Prospect, Palatine, Schaumburg, Streamwood, Wheeling, and the Cities of Rolling Meadows and Prospect Heights (the “Member Communities”) related to the creation of an Intergovernmental Cooperative for the provision of joint emergency management services and creating the Joint Emergency Management System, which includes all recitals of which are attached hereto, be the same is hereby approved.

SECTION 2. APPROVAL OF AGREEMENT. The Board of Trustees hereby approves the Agreement and by and between the Village and the Member Communities in the form attached to this Resolution as Exhibit A, and hereby authorizes and directs the execution of said Intergovernmental Agreement by the Village President on behalf of the Village of Arlington Heights.

SECTION 3. EXECUTION OF AGREEMENT. The Board of Trustees hereby authorizes and directs the execution of said Intergovernmental Agreement by the Village President on behalf of the Village of Arlington Heights.

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

AYES:

NAYS:

PASSED AND APPROVED THIS \_\_\_\_ day of July, 2025.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk





EXHIBIT A

Joint Emergency Management Intergovernmental Agreement

## **JOINT EMERGENCY MANAGEMENT SYSTEM (JEMS) INTERGOVERNMENTAL AGREEMENT**

The undersigned Participating Municipalities agree, pursuant to the Constitution of the State of Illinois, 1970, Article VII, Section 10, the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.), and the Emergency Management Act (20 ILCS 3305/1 et seq.) as follows:

### **Recitals**

WHEREAS, the Participating Municipalities, as defined herein, each have emergency management responsibilities, including preparedness, mitigation, response, and recovery efforts and programs, which can be enhanced through regional collaboration; and

WHEREAS, the Participating Municipalities seek to enhance regional emergency management capabilities by establishing a Joint Emergency Management System (JEMS) that will serve as a collaborative entity to coordinate emergency preparedness, mitigation, response, and recovery efforts and programs.

WHEREAS, JEMS will provide coordinated emergency management planning, training, resource and response support for the Participating Municipalities in accordance with federal, state, and local laws and guidelines.

### **Agreement**

#### **1. Participating Municipalities**

The Participating Municipalities of this IGA are: Arlington Heights, Barrington, Buffalo Grove, Elk Grove Village, Hoffman Estates, Inverness, Mount Prospect, Palatine, Prospect Heights, Rolling Meadows, Schaumburg, Streamwood, and Wheeling. Additional municipalities may join JEMS if invited by the JEMS Board of Directors pursuant to the procedures outlined in the JEMS Bylaws, by adopting this Agreement.

#### **2. Formation and Purpose**

The Participating Municipalities share a common interest in combining resources for regional emergency management, building community-wide emergency management capabilities, and providing emergency management training, and hereby form the Joint Emergency Management System ("JEMS"), an intergovernmental agency, to coordinate their common interests and share costs and expenses related to those common interests.

#### **3. Effective Date**

This IGA will go into effect on January 1, 2026.

#### **4. Governance and JEMS Bylaws**

A. JEMS shall be governed by a Board of Directors ("JEMS Board"), whose powers

and responsibilities will be enumerated in JEMS Bylaws.

- B. Each Participating Municipality expressly agrees to appoint its chief appointed official to the JEMS Board.
- C. The Participating Municipalities agree that, within sixty (60) days of the Effective Date of this IGA, the JEMS Board will adopt Bylaws governing JEMS and its Board ("JEMS Bylaws").
- D. Each Participating Municipality will have one vote on the JEMS Board, subject to revision by the JEMS Bylaws.
- E. The Participating Municipalities agree that the JEMS Bylaws will create JEMS Board Officers, including a Chair, Vice Chair, Secretary and Treasurer.
- F. The Participating Municipalities agree to abide by the JEMS Bylaws for the duration of this IGA.
- G. It is the intention of the Participating Municipalities that the JEMS Board has the authority to enter into contracts and hire, supervise, discipline, and otherwise control employees of JEMS.

**5. Invoicing and Payment**

- A. Each Participating Municipality agrees to pay all fees and other costs as may be assessed by the JEMS Board. All payments shall be made on or before the due date set by the JEMS Board.
- B. Each Participating Municipality understands and agrees that non-payment of fees and other costs is a material breach of this IGA and is grounds for withholding the services provided by JEMS.

**6. Duty to Cooperate**

The Parties understand that this IGA is an intergovernmental agreement. Accordingly, all Participating Municipalities agree to cooperate in all respects in the provision and receipt of services hereunder, including but not limited to the management of JEMS, the record keeping requirements of JEMS, the staffing of JEMS, and the costs and payment obligations of JEMS.

**7. Notices**

All notices required to be given under this IGA shall be given by hand delivery, First Class U.S. Mail or national overnight courier to the addresses below:

If to the JEMS Board:

Director  
Northwest Central Joint Emergency Management System  
1975 East Davis Street

Arlington Heights IL 60005

If to a Participating Municipality: *Addresses listed below.*

**8. Governing Law and Venue**

This Agreement shall be governed by the laws of the State of Illinois. Jurisdiction over the parties and the venue for all disputes under this IGA or the JEMS Bylaws shall be in the Circuit Court of Cook County, Illinois.

**9. Amendments and Waivers**

Except for a duly adopted amendment to the JEMS Bylaws, this IGA may not be amended, modified or waived in any respect except by written agreement duly and validly authorized, executed and delivered by all of the Parties hereto.

**10. Authority of Signatories**

The individual signing on behalf of the Participating Municipality warrants that he/she/they have all due authority to execute this IGA and that Participating Municipality's governing board has taken all necessary steps to so authorize this IGA.

**11. Severability**

The many terms and provisions of this IGA are severable. Should any court of competent jurisdiction for any reason declare any portion of this IGA unenforceable, those provisions remaining shall continue in full force and effect for the full term as provided herein.

**12. Counterparts**

This IGA may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same IGA. Executed facsimile and electronic copies shall have the same force and effect as the original.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the Participating Municipalities have each caused this Agreement to be executed by duly authorized officers thereof as of the date and year written below.

Village of Arlington Heights

By Its:

Date:

Address:

Village of Elk Grove Village

By Its:

Date:

Address:

Village of Barrington

By Its:

Date:

Address:

Village of Hoffman Estates

By Its:

Date:

Address:

Village of Buffalo Grove

By Its:

Date:

Address:

Village of Inverness

By Its:

Date:

Address:

Village of Mount Prospect

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By Its:

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Date:

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Address:

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Village of Palatine

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By Its:

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Date:

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Address:

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---

City of Prospect Heights

---

By Its:

---

Date:

---

Address:

---

---

City of Rolling Meadows

---

By Its:

---

Date:

---

Address:

---

---

Village of Schaumburg

---

By Its:

---

Date:

---

Address:

---

---

Village of Streamwood

---

By Its:

---

Date:

---

Address:

---

---

Village of Wheeling

---

By Its:

---

Date:

---

Address:

---

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VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Appointment of Michael Petermann to the Plan Commission,  
term ending April 30, 2028

**Department:** Integrated Services

**Item Description:**

Appointment of Michael Petermann to the Plan Commission, term ending  
April 30, 2028

**ATTACHMENTS:**

None





VILLAGE OF  
ARLINGTON HEIGHTS  
— INC. 1887 —

**Village Board of Trustees**  
**7/7/2025**

**Item:** Review of the 12-month Period Ending 12/31/24 Annual Financial Report - Lindsey Fish, Principal, Sikich, LLP

**Department:** Finance

**Item Description:**

The Village recently completed the annual financial audit for Fiscal Year 2024 and Lindsey Fish, from the Village's auditors, Sikich will be presenting a summary of the 2024 financial audit. The auditors will report that the audit received a clean, unmodified opinion – the highest level of assurance which can be given.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its Annual Comprehensive Financial Report (ACFR) for the period ended December 31, 2023 – the thirty-fifth consecutive year that the Village received this prestigious award. Finance has submitted the completed 2024 ACFR to the GFOA award program.

**Recommendation:** It is recommended that the Village Board accept the 12-month period ending December 31, 2024 Annual Financial Report.

**ATTACHMENTS:**

1. 2024 VAH Final Audit

**VILLAGE OF ARLINGTON HEIGHTS,  
ILLINOIS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

For the Year Ended  
December 31, 2024



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

33 South Arlington Heights Road  
Arlington Heights, Illinois 60005

**VILLAGE OF ARLINGTON HEIGHTS,  
ILLINOIS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

For the Year Ended  
December 31, 2024

Prepared by the Finance Department

Melissa Gallagher, Finance Director/Treasurer  
Mary Juarez, Assistant Finance Director  
Alexis Smulson, Accounting Manager  
Kevin Baumgartner, Budget Coordinator/Accountant

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VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PRINCIPAL OFFICERS

DECEMBER 31, 2024

---

**VILLAGE BOARD**

Thomas W. Hayes, Village President

Richard Baldino

Robin La Bedz

James Bertucci

Tom Schwingbeck, Jr.

Wendy Dunnington

Scott Shirley

Nicolle Grasse

Jim Tinaglia

**ADMINISTRATION**

Village Manager, Randy Recklaus

Village Attorney..... Hart Passman

Village Clerk..... Rebecca Hume

Assistant to the Village Manager..... Diana Mikula

Human Resources Manager ..... Kelly Livingston

Finance Director/Treasurer ..... Thomas F. Kuehne

Chief of Police ..... Nicholas Pecora

Fire Chief ..... Lance Harris

Director of Planning & Community Development..... Emily Rodman

Director of Building Services ..... Ron Weber

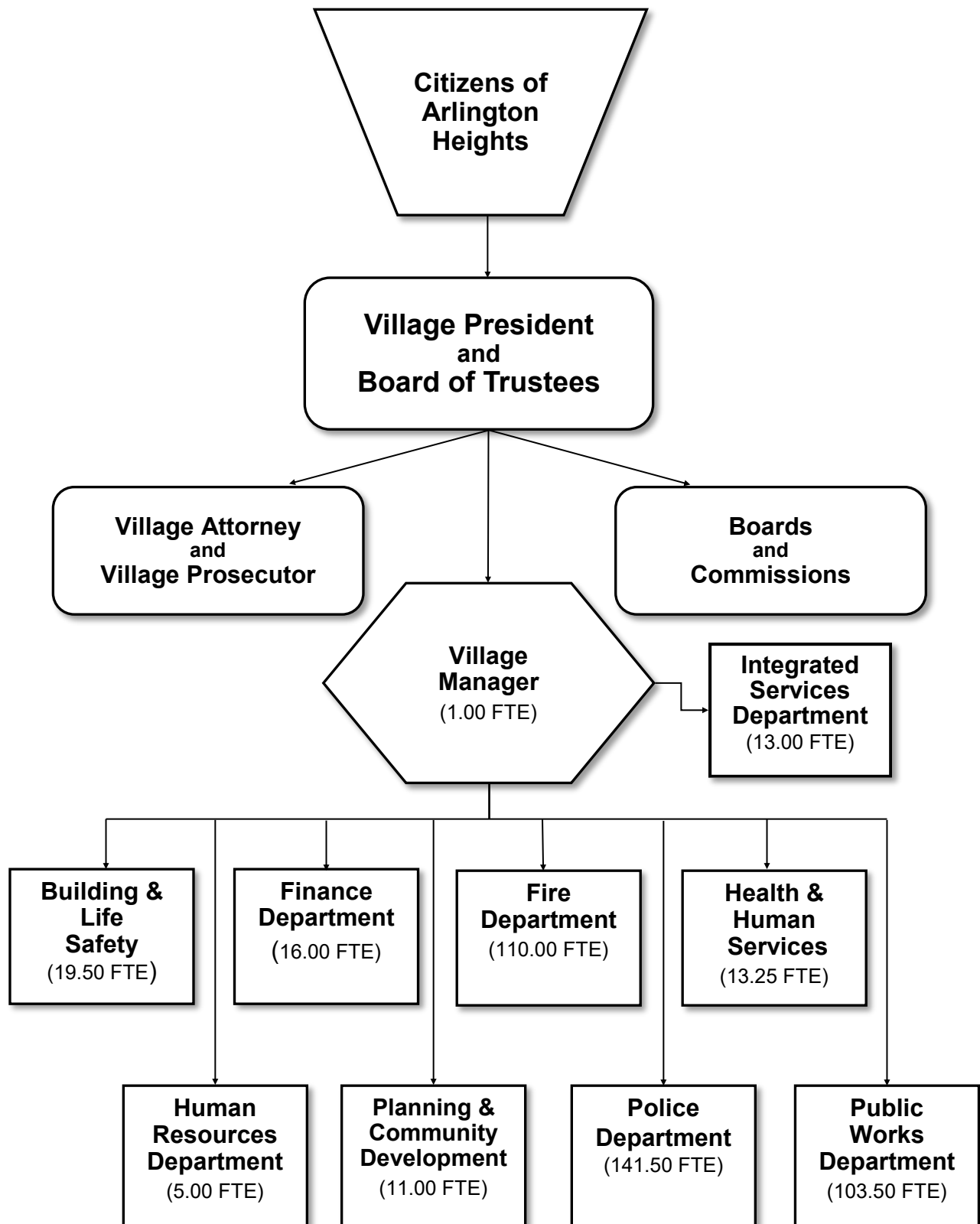
Director of Health & Human Services..... James McCalister

Public Works Director ..... Cris Papierniak

# **VILLAGE OF ARLINGTON HEIGHTS**

**(433.75 FTE)**

## **ORGANIZATION STRUCTURE**





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Village of Arlington Heights  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO



## **Village of Arlington Heights**

33 South Arlington Heights Road  
Arlington Heights, Illinois 60005  
847-368-5000  
[www.vah.com](http://www.vah.com)

June 23, 2025

The President and Members  
of the Board of Trustees  
The Village Manager of the  
Village of Arlington Heights and the  
Citizens of the Village of Arlington Heights

The Annual Comprehensive Financial Report (ACFR) of the Village of Arlington Heights (Village) for the year ended December 31, 2024, is hereby submitted as required by the Illinois Compiled Statutes. State law requires that the Village issue annually a report on its financial position and activity presented in conformance with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants.

This report consists of management's representations concerning the finances of the Village of Arlington Heights. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the Village established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Village of Arlington Heights' financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls was designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Village's financial statements have been audited by Sikich, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Arlington Heights for the year ended December 31, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and, evaluating the overall financial statement presentation. The independent auditor concluded, based upon audit, that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the year ended December 31, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

## **Profile of the Village of Arlington Heights**

The Village of Arlington Heights is located 25 miles northwest of the City of Chicago in Cook County, Illinois. It was incorporated in 1887. The Village's 2020 Census places the population at 77,676 and the Village has an area of approximately 16.6 square miles. It is a home rule community as defined by the Illinois Constitution. Arlington Heights is a very livable community with excellent schools, an outstanding park system, dependable village services, a diverse housing stock and easy access to the major expressways and O'Hare International Airport. There are 23,074 owner-occupied units and 8,347 rental units with considerable high-rise and multi-family residential development in and around the Downtown area.

The Village has a well-established reputation as a preeminent community located in the northwestern corridor of the Chicago metropolitan area. There is now relatively little undeveloped land in the Village. The Village's economic base is somewhat diversified with income and housing indices well above State levels. While primarily considered a residential community, there is a significant commercial base and a large retail sector. The Equalized Assessed Value of the property in the Village is split 74% residential and 26% commercial and industrial. Due to its strong local economy and sound financial management, the Village of Arlington Heights has maintained an Aa1 credit rating from Moody's Investors Service.

The Village operates under the Council/Manager form of government. Policymaking and legislative authority are vested in the Village Board, which consists of a President and eight Trustees. The Village Board is responsible, among other things, for passing ordinances, adopting the budget, appointing members to Boards and Commissions and hiring the Village Manager, Village Attorney, and Prosecuting Attorney. The Village Manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village and for appointing employees including the heads of the Village's departments. Board members are elected for four-year staggered terms with four Board members elected every two years. The President is elected to a four-year term. The President and Village Trustees are elected at large.

The Village provides a full range of general government services including public safety, community development, community services and public works, as well as construction and maintenance of the Village's infrastructure. In addition to the Village's general governmental activities, the Village provides water and sewer services, Senior Center, Health Services, and maintains several parking garages and surface parking lots.

## **Long-Term Financial Planning and Major Initiatives**

Unassigned fund balance in the General Fund at year end was 41.6% of total General Fund operating expenditures. This is slightly above the minimum fund balance level established in the Village's financial performance goals. A statement of the financial performance goals is incorporated in the Village's annual budget. This statement includes goals for revenues, expenditures, reserves, investment performance, capital improvements, debt, and financial reporting.

On a biennial basis the Village Board completes a strategic plan which is included in the annual budget and helps guide the development of this document. The Village's annual budget and financial planning process begins with the preparation of a biennial five-year capital improvement program and an annual separate three-year operating fund projection. These long-range planning documents project revenue and expense trends and allow the Village to anticipate structural budget concerns. The Village maintains dedicated revenue sources in its Capital Projects Fund to ensure that its capital infrastructure is maintained at a high level. An internal service fund, the Fleet Fund, is also funded through annual operating transfers from the effected departments based on a vehicle depreciation schedule. The Village's current financial condition has remained healthy as the key operating funds, the General Fund and the Water & Sewer Fund, have both retained comfortable reserves.

The Village's efforts to be fiscally conservative while monitoring the financial climate at the state and federal levels allows the Village to ensure its economic strength will be maintained. The Village's strength is also demonstrated by the new businesses that have opened in the Village. The Village is committed to strategic development and a destination for commercial real estate development.

Northwest Gateway Center is planned along the retail corridor of Dundee Road. 511,600 square feet of industrial and office space will be positioned in two warehouse buildings. Arlington Gateway, is an 8-story apartment building with 300 units and 25,000 square feet of commercial space. Eastman Mylo Apartments, is a 6-story mixed-use building with 136 units and commercial space on the bottom. Holladay Self-storage is a 102,000 square foot self-storage facility for 725 storage units and a retail sales area. Redevelopment of the Southpoint Shopping Center totaling more than 125 square feet of new or reoccupied tenant space.

In December 2024, a Memorandum of Understanding (MOU) with School Districts 15, 211, and 214 and CBFC Development LLC, concerning the Redevelopment of the Former Arlington International Racecourse Property was approved by the Village Board. The Village of Arlington Heights, School Districts 15, 211, and 214, and the Chicago Bears Football Club (CBFC) worked with one another in good faith 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. The Village recognizes that any redevelopment of the site will have major local and regional impacts and must provide a net fiscal benefit to the community. In addition, the Village is dedicated to transparency throughout the project and will continue to seek input from residents, community members, and neighboring communities as part of this effort.

The Village maintains a very aggressive economic development program. The components include business retention, business attraction, business assistance and special programs. This results in increased property values, increased sales tax revenues, higher employment rates and a stable economic base. Arlington Heights also enjoys a thriving Downtown area, which contains a mix of multi-story housing, office space, restaurants, retailers, specialty stores and business services. Tax Increment Financing (TIF) Districts were instrumental in creating this vital commercial area in the Downtown area.

Part of the Village's economic development program is to provide the opportunity for businesses to apply for the non-residential property tax incentive programs through Cook County. Cook County offers the Class 6b property tax abatement to incentivize re-occupancy of vacant industrial properties. This incentive lasts for 12 years. Businesses applying for a Class 6b tax abatement provide a 10% rebate to the Village of their property tax savings over the first five years of the incentive, in order to fund the Zero Interest Loan program or other economic development activities



as approved. Additionally, the application fee (\$1,000) for the Class 6b incentive also goes towards funding the Zero Interest Loan program in order to assist in attracting and retaining other businesses. Cook County also offers the Class 7c property tax abatement to incentivize the re-occupancy or redevelopment of vacant properties. Unlike the industrial focus of the Class 6b program, the 7c incentives are strictly for commercial properties. This incentive lasts for five years, assessing the property at 10% over the first three years, 15% in the fourth year, and 20% in the fifth and final year. Applicants are also allowed up to one renewal. As with the 6b program, municipal approval is initially required, and then final approval goes through Cook County.

Village staff, following specific directives of the Village Board and the Village Manager, were involved in a variety of projects throughout the year ended December 31, 2024; these projects reflect the Village's commitment to ensuring its citizens are able to live and work in a desirable environment. The most significant investments in these projects are summarized below:

- More than \$10 million for ongoing street resurfacing and street reconstruction programs.
- \$1.6 million for storm water control improvements.
- \$11.1 million for water and sewer rehabilitation and replacement projects, including lead service line replacements.
- Nearly \$3.7 million toward the replacement of Village vehicles.
- \$1.3 million of redevelopment funds in the TIF V area.
- Approximately \$780,000 of redevelopment funds in the Hickory Kensington TIF area.
- Over \$300,000 for municipal parking lot improvements.
- About \$1.2 million investments in technology upgrades including both hardware and software.

### **Other Efforts**

For the fifth consecutive year, the 2023 property tax levy for the 2024 Budget reflected a 0% increase over the prior year extended levy, while still providing high quality services to the community.

In 2024, the Village continued to develop fiscally conservative plans for the coming year and beyond. These efforts include advancing an aggressive capital replacement program and addressing ongoing operational needs. A key part of this planning is the implementation of a five-year water and sewer funding plan, which will support the significantly expanded watermain replacement schedule through 2029.

The Village Board also approved a two-year plan to implement and fund a new 5th ambulance service, based on performance measures showing significant increases in annual ambulance service calls. In September 2024, the Board also approved a bond sale which will allow the use of other Capital Project Fund resources amounting to \$18 million to be transferred toward funding the replacement of lead service lines throughout the Village, for public parking lot improvements, watermain replacement, and the purchase of a new ambulance for the planned ambulance service expansion.

In January 2024, following a year of training and testing, the Payroll, Human Capital Management, Utility Billing, and EnerGov Building and Community Development applications are now fully operational. This significant outcome led staff to implement numerous new procedures, some of which were developed during the rollout of the new software.

The 2024 year also saw the introduction of the Village's new logo and slogan, "Village of Good Neighbors" to better reflect Arlington Heights' identity as a Village. Additionally, the Village's new tourism and marketing brand campaign, "Take It to the Heights!" was debuted to promote the Village

as a destination for guests and new businesses. These campaigns will enhance the visibility and effective relationships between the community's residents, businesses, and the Village.

A Water Meter Project began in 2024 will replace every residential meter as well as install a new software system to receive more accurate and reliable meter reads. 19,480 meters will be replaced over the upcoming year.

The Village's efforts to redevelop the South Arlington Heights Road Gateway corridor also saw a large leap forward this past year with successful negotiation of a redevelopment agreement, approval, and groundbreaking for phase one of the Arlington Gateway Project on Arlington Heights Road and Algonquin. This project will feature 300 residential units and over 25,000 square feet of commercial space.

## **Relevant Financial Policies and Practices**

**Cash management policies and practices** – Investments are made in accordance with State statutes and the Village's Investment Policy. The Finance Department periodically reviews the Village's Investment Policy to ensure that it falls within allowable investment limits as outlined by Illinois State Statutes. In 2024, the Village Board adopted a revised Investment Policy updating it to reflect suitable and authorized investments per state statute.

Temporarily idle cash during the year was invested in money market funds, Treasury Bills, Commercial paper, the Illinois Metropolitan Investment Fund (IMET), Illinois Trust, IPRIME, and the Illinois State Treasurer's pool (Illinois Funds). Investment income includes appreciation in the fair value of investments. Increases in fair value during the current year, however, do not necessarily represent trends that will continue, nor is it always possible to realize such amounts, especially in the case of temporary changes in the fair value of investments that the Village intends to hold to maturity.

The public safety pension funds can usually earn a higher rate of interest because their investment term is longer and they are permitted to invest a portion of their monies in equities. However, annual Police and Fire pension fund losses or gains are smoothed over a three-year period. Police and Firefighters' pension funds are covered by separate policies because these funds are governed by separate boards.

**Risk management** – The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of Illinois municipalities which have formed an association to pool its risk management needs. The Village offers to its employees four basic types of health insurance plans: a Blue Advantage HMO plan comprised of a smaller, more localized network, a self-insured PPO plan, a Core PPO and a high deductible PPO, which are all administered by a third party. All of the Village's health plan options are offered to retirees who pay their insurance premiums in full that are under 65. Medicare-eligible retirees, who pay their insurance premiums in full, are offered a separate fully-insured group retiree medical plan. The Village is protected from catastrophic losses in the self-insured plan through the purchase of a stop-loss insurance policy. One of the functions of the Village's risk management operation is to organize various health and safety programs to minimize insurance related losses.

**Pension and other post-employment benefits** – The Village's sworn police officers participate in the Police Pension Employees Retirement System (PPERS), which is a single employer, defined benefit plan governed by a five-member pension board. The Village's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), which is a single employer, defined benefit plan governed by a five-member pension board. The defined benefits and employee

contribution levels of both pension funds are governed by Illinois State statutes. The Village is authorized to approve the actuarial assumptions used to determine employer contribution levels. The most recent actuarial valuation as of January 1, 2024 for the year ending December 31, 2024 reflects funding levels of 87.3% for the Police Pension Fund and 77.2% for the Firefighters' Pension Fund on an actuarial basis.

The Village also provides pension benefits for its non-public safety employees. These benefits are provided through a statewide plan managed by the Illinois Municipal Retirement Fund (IMRF). The Village has no obligation in connection with employee benefits offered through this plan beyond its contractual payments to IMRF. The actuarial valuation for the Village's portion of IMRF as of December 31, 2023 reflects a funding level of 94.4%. It should be noted that the IMRF's funding level is just for the Village's active IMRF participants as IMRF retirees' pensions are 100% funded. Additional information on the Village's pension arrangements can be found in Note #15 (Defined Benefit Pension Plans) in the financial statements.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its Annual Comprehensive Financial Report (ACFR) for period ended December 31, 2023. This was the thirty-fifth consecutive year that the Village received this prestigious award. In order to be awarded a Certificate of Achievement, the Village published an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements.

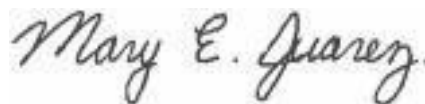
A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. We would like to express our appreciation especially to Alexis Smulson, Accounting Manager, Kevin Baumgartner, Budget Coordinator/Accountant and all other members of the Department who assisted and contributed to the preparation of this report. Credit also must be given to the Village Board and Village Manager for their continued support in maintaining the highest standards of professionalism in the management of the Village of Arlington Heights' finances.

Respectfully submitted,



Melissa Gallagher  
Finance Director/Treasurer



Mary E. Juarez  
Assistant Finance Director

## **FINANCIAL SECTION**

## **INDEPENDENT AUDITOR'S REPORT**

The Honorable Mayor  
Members of the Board of Trustees  
Village of Arlington Heights  
Arlington Heights, Illinois

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Arlington Heights, Illinois (the Village), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Arlington Heights, Illinois as of December 31, 2024, and the respective changes in financial positions and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Northwest Water Commission (NWWC), which represent 17.81%, 18.17%, and 3.60% of the assets, net position, and revenues of the business-type activities, respectively. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Village's investment in joint venture, is based on the report of the other auditor. The financial statements of the NWWC were not audited in accordance with *Government Auditing Standards*.

#### **Change in Accounting Principle**

As described in Note 16 to the financial statements, the Village adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended December 31, 2024. The implementation of this guidance resulted in changes to accrual of compensated absence balances. Our opinion was not modified with respect to this matter.

## **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Responsibilities of Management for the Financial Statements**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

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

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village as of and for the year ended December 31, 2023, and we expressed unmodified opinions on those basic financial statements. That audit was conducted for purposes of forming an opinion on the basic financial statements as a whole. The 2023 comparative information included on certain combining and individual financial statements and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

#### *Other Information*

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

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



### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

***Sikich CPA LLC***

Naperville, Illinois  
June 23, 2025

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

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

To the Board of Trustees  
Village of Arlington Heights, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Arlington Heights, Illinois (the Village) as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 23, 2025. The financial statements of the Arlington Heights Memorial Library were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Northwest Water Commission (NWWC).

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Sikich CPA LLC***

Naperville, Illinois  
June 23, 2025

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

# **The VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2024**

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

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on Page iii) and the Village's financial statements (beginning on Page 3).

### **Financial Highlights**

- The Village's total net position increased by \$21.8 million or 7.5% during the calendar year ending December 31, 2024. The governmental net position increased by \$8.7 million and the business-type activities net position increased by \$13.0 million.
- The Village's combined Governmental Funds ending fund balance increased by \$8.5 million.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$35,977,957 or 41.6% of General Fund operating expenditures.

### **USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT**

The financial statement's focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government to government) and enhance the Village's accountability.

#### **Government-Wide Financial Statements**

The government-wide financial statements (see Pages 8-11) are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see Pages 10-11) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the Village's basic services, including police, fire, planning and community development, building, health and human services, public works and engineering, and administration. Property taxes, shared State sales, local utility and shared

(See independent auditor's report.)

- MD&A 1 -

## VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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State income, home rule sales and food and beverage taxes finance the majority of these services. The business-type activities reflect private sector type operations (Water & Sewer Fund and Solid Waste Disposal Fund), where the fee for service typically covers all or most of the cost of operations, including depreciation.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that were segregated for specific activities or objectives. The Fund Financial Statements allow the demonstration of source and uses and/or budgeting compliance associated therewith. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now on major funds, rather than fund types. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

#### *Governmental Funds*

The Governmental Major Fund presentation (see Pages 12-13 and 15) is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clean and appropriate focus of any analysis of a government. The focus of governmental funds is narrower than that of the Government-Wide Financial Statements. The Village maintains 15 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General, Debt Service and Capital Projects Funds, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

#### *Proprietary Funds*

The Village maintains two different types of proprietary funds. Enterprise Funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions. The Village uses internal service funds to account for its fleet operations, self-insurance and technology programs.

Proprietary Fund Financial Statements (see Pages 17-21) provide the same type of information as the Government-Wide Financial Statements, only in more detail. The Water & Sewer Fund and Lead Service Line Replacement Fund are considered major funds of the Village and is presented in separate columns in the Proprietary Fund Financial Statements. The Solid Waste Disposal Fund and Arts, Entertainment and Events Fund are the Village's non-major enterprise funds. The Internal Service Funds are combined in a single, aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in the report.

#### *Fiduciary Funds*

The Fund Financial Statements also allow the government to address its Fiduciary Funds (Police Pension Fund and Firefighters' Pension Fund, see Pages 22-23). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Statements.

(See independent auditor's report.)

- MD&A 2 -

## **VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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While the Business-type Activities column on the Proprietary Fund Financial Statements is the same as the Business-type column at the Government-Wide Financial Statement, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see Pages 14 and 16). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources, as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-wide statements). The reconciliation also includes the Internal Service Funds' activities given that the Internal Service Funds serve primarily the Governmental Funds.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The Notes to the Financial Statements can be found on pages 24-81 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the major governmental fund budgetary schedules and data concerning the Village's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on Pages 82-94 of this report. The combining and individual fund statements for the governmental, enterprise internal service funds and fiduciary funds are presented on Pages 95-149 of this report, immediately following the required supplementary information.

## **GOVERNMENT-WIDE STATEMENTS**

### **Statement of Net Position**

The Village's combined net position increased by \$21.8 million from 2023, increasing from \$291.6 million (as restated) to \$313.4 million. The largest portion of the Village's net position (\$222.8 million) reflects its investment in capital assets (e.g., land, infrastructures, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The Village used these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The following analysis will look at net position and net expenses of the governmental and business-type activities separately. The total net position for the governmental activities increased by \$8.7 million from \$194.7 million (as restated) to \$203.4 million. The business-type activities net position increased by \$13.0 million from \$97.0 million (as restated) to \$110.0 million. Table 1 reflects the condensed Statement of Net Position compared to 2023. Table 2 focuses on the changes in net position of the governmental and business-type activities.

(See independent auditor's report.)

- MD&A 3 -

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

**Table 1: Statement of Net Position as of December 31, 2024 (In Millions)**

|                                  | Governmental<br>Activities |                 | Business-Type<br>Activities |                | Total Primary<br>Government |                 |
|----------------------------------|----------------------------|-----------------|-----------------------------|----------------|-----------------------------|-----------------|
|                                  | 2024                       | 2023            | 2024                        | 2023           | 2024                        | 2023            |
| <b>Assets</b>                    |                            |                 |                             |                |                             |                 |
| Current & Other Assets           | \$ 201.0                   | \$ 188.3        | \$ 67.3                     | \$ 56.1        | \$ 268.3                    | \$ 244.4        |
| Capital Assets                   | 225.4                      | 215.9           | \$ 44.9                     | \$ 45.7        | 270.3                       | 261.6           |
| <b>Total Assets</b>              | <b>426.4</b>               | <b>404.2</b>    | <b>112.2</b>                | <b>101.8</b>   | <b>538.6</b>                | <b>506.0</b>    |
| Deferred Outflows of Resources   | <b>26.1</b>                | <b>43.5</b>     | <b>4.0</b>                  | <b>4.7</b>     | <b>30.1</b>                 | <b>48.2</b>     |
| <b>Liabilities</b>               |                            |                 |                             |                |                             |                 |
| Current Liabilities              | 14.6                       | 13.1            | 1.3                         | 2.8            | 15.9                        | 15.9            |
| Long-Term Liabilities            | 178.4                      | 185.3           | 4.7                         | 6.1            | 183.1                       | 191.4           |
| <b>Total Liabilities</b>         | <b>193.0</b>               | <b>198.4</b>    | <b>6.0</b>                  | <b>8.9</b>     | <b>199.0</b>                | <b>207.3</b>    |
| Deferred Inflows of Resources    | <b>56.1</b>                | <b>49.5</b>     | <b>0.1</b>                  | <b>0.1</b>     | <b>56.2</b>                 | <b>49.6</b>     |
| <b>Net Position</b>              |                            |                 |                             |                |                             |                 |
| Net Investment in Capital Assets | 186.8                      | 174.7           | 44.9                        | 45.5           | 222.8                       | 209.9           |
| Restricted                       | 54.3                       | 32.6            | 0.0                         | 0.0            | 54.3                        | 32.6            |
| Unrestricted                     | (37.7)                     | (12.6)          | 65.1                        | 51.5           | 36.3                        | 49.1            |
| <b>Total Net Position</b>        | <b>\$203.4</b>             | <b>\$ 194.7</b> | <b>\$ 110.0</b>             | <b>\$ 97.0</b> | <b>\$ 313.4</b>             | <b>\$ 291.6</b> |

Note: The General Obligation Bonds, Series 2020, were issued as governmental activities debt to fund capital asset acquisitions for the business-type activities. Therefore, the total column includes the outstanding balance for these bonds (and related amounts), while the governmental activities column does not include these amounts in the calculation of the net investment of capital assets.

**Normal Impacts on Net Position**

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

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

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

**Spending Borrowed Proceeds on New Capital** – which will reduce current assets and increase capital assets. There is a second impact, an increase in invested capital assets and an increase in related net debt, which will not change the invested in capital assets, net of related debt.

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**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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**Spending of Non-borrowed Current Assets on New Capital** – which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net position and increase invested in capital assets, net of related debt.

**Principal Payment on Debt** – which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase invested in capital assets, net of related debt.

**Reduction of Capital Assets through Depreciation** – which will reduce capital assets and invested in capital assets, net of related debt.

**Current Year Impacts on Net Position**

The Village's \$21.8 million increase of combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$8.7 million and the business-type activities net position increasing \$13.0 million. The governmental activities total assets and deferred outflow of resources increased by \$4.8 million and the governmental activities total liabilities and deferred inflows of resources increased by \$1.2 million.

The governmental activities total assets increase of \$22.2 million is due to a \$12.7 million increase in current and other assets and a \$9.5 million increase in capital assets. The governmental activities current assets increase is from several factors. The first is primarily the increase in Net pension asset-IMRF of \$9.5 million, which was replaced by a Net pension asset due to IMRF's significantly higher investment returns. Similarly, a Net pension-asset increase was experienced for the Police Pension Fund by \$2.0 million and for the Fire Pension Fund by \$2.8 million. The \$8.7 million increase in capital assets for both governmental and business-type activities was from the addition of Public Improvement Infrastructure netted against the capital asset depreciation. The Deferred Outflows of Resources decrease of \$18.1 million is related mainly to the combined Police and Fire pension and IMRF items. The pension items deferred outflows are determined by actuarial valuations, the balances are derived from the variances between the expected and actual non-investment experience, investment earnings, and assumption changes.

The decrease in total liabilities of \$8.3 million is attributable to lower accrued payroll, unearned revenue from the recognition of ARPA funds as revenue and noncurrent liabilities decreasing. For governmental activities, noncurrent liabilities increased with additions of general obligation bonds payable of \$18.7 million, unamortized bond premium of \$1.8 million, and compensated absences (implementation of GASB 101). Overall, noncurrent governmental activities decreased overall with reductions in general obligations payable of \$5.4 million, unamortized bond payable of \$534,079, OPEB liability by \$3.7 million, IMRF liability by \$5.9 million, police pension liability by \$9.9 million and fire pension liability by \$7.7 million.

The reduction in the OPEB liability was a result of changes in assumptions to the discount rate in 2024 resulting in \$6.1 million in benefit changes. Retirees and their dependents who are 65 or older and Medicare eligible, are no longer included in the Village's medical and prescription plan which thereby decreases the OPEB liability. As required by the Governmental Accounting Standards Board (GASB) Statement No. 75, the Village must now recognize the full liability associated with explicit and implicit post-employment benefits. The only explicit OPEB offered by the Village is 100% lifetime health insurance coverage for public safety officers disabled on the job as mandated by the State. The Village's implicit OPEB liability arises from implicit rate subsidies under which health care premiums are typically based on a blended premium for active employees and retirees under 65. Under the Village's

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**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

current benefit package, retirees up to the age of 64 can participate in the Village’s health care plan, but must pay 100% of the premium. However, as retiree costs are actuarially more significant than active employee’s health care costs, the Village implicitly subsidizes the under 64 retiree rates. On a bi-annual basis, the Village must hire an actuary to calculate the value of the explicit OPEB cost and implicit subsidy.

Deferred Inflows of Resources increased by \$6.6 million which was related to the IMRF, Public Safety Pensions and OPEB. The Village reports the deferred inflows of resources related to the 2023 property tax levy, which was levied in December 2024, but will not be collected and distributed to the Village until calendar year 2025.

**Changes in Net Position**

The Village’s combined change in net position increased by \$21.8 million from \$291.6 million to \$313.4 million in 2024. The Village’s total revenue (net of transfers) increased by \$6.1 million. The Village’s cost of all programs increased by \$3.7 million primarily from the increase of expense in Water & Sewer due to capital improvements. The following table shows the condensed revenues and expenses of the Village’s activities:

**Table 2: Changes in Net Position for the Year Ended December 31, 2024 (In Millions)**

|                                                    | <b>Governmental<br/>Activities</b> |                 | <b>Business-Type<br/>Activities</b> |                | <b>Total Primary<br/>Government</b> |                 |
|----------------------------------------------------|------------------------------------|-----------------|-------------------------------------|----------------|-------------------------------------|-----------------|
|                                                    | <b>2024</b>                        | <b>2023</b>     | <b>2024</b>                         | <b>2023</b>    | <b>2024</b>                         | <b>2023</b>     |
| <b>Revenue</b>                                     |                                    |                 |                                     |                |                                     |                 |
| Program Revenues                                   |                                    |                 |                                     |                |                                     |                 |
| Charges for Services                               | \$ 13.9                            | \$ 12.3         | \$ 25.3                             | \$ 24.9        | \$ 39.2                             | \$ 37.2         |
| Operating Grants                                   | 5.9                                | 5.2             | 0.7                                 | 0.8            | 6.6                                 | 6.0             |
| Capital Grants                                     | 0.0                                | 0.0             | 0.0                                 | 0.0            | 0.0                                 | 0.0             |
| General Revenues                                   |                                    |                 |                                     |                |                                     |                 |
| Property Taxes & Replacement Taxes                 | 42.6                               | 41.6            | 0.0                                 | 0.0            | 42.6                                | 41.6            |
| Other Taxes                                        | 52.3                               | 50.5            | 1.0                                 | 1.0            | 53.3                                | 51.5            |
| Other Revenue                                      | 8.9                                | 8.8             | 2.5                                 | 1.9            | 11.4                                | 10.7            |
| <b>Total Revenues</b>                              | <b>\$ 123.6</b>                    | <b>\$ 118.4</b> | <b>\$ 29.5</b>                      | <b>\$ 28.6</b> | <b>\$ 153.1</b>                     | <b>\$ 147.0</b> |
| <b>Expenses</b>                                    |                                    |                 |                                     |                |                                     |                 |
| Governmental Activities                            |                                    |                 |                                     |                |                                     |                 |
| General Government                                 | 2.6                                | 4.3             | 0.0                                 | 0.0            | 2.6                                 | 4.3             |
| Public Safety                                      | 59.5                               | 60.9            | 0.0                                 | 0.0            | 59.5                                | 60.9            |
| Highways & Streets                                 | 26.4                               | 28.4            | 0.0                                 | 0.0            | 26.4                                | 28.4            |
| Community Development                              | 7.0                                | 5.8             | 0.0                                 | 0.0            | 7.0                                 | 5.8             |
| Health & Welfare                                   | 2.4                                | 2.6             | 0.0                                 | 0.0            | 2.4                                 | 2.6             |
| Interest                                           | 1.4                                | 1.4             | 0.0                                 | 0.0            | 1.4                                 | 1.4             |
| Business Type                                      |                                    |                 |                                     |                |                                     |                 |
| Water & Sewer                                      | 0.0                                | 0.0             | 26.7                                | 20.5           | 26.7                                | 20.5            |
| Solid Waste Disposal                               | 0.0                                | 0.0             | 1.9                                 | 1.8            | 1.9                                 | 1.8             |
| Arts, Ent. & Events                                | 0.0                                | 0.0             | 1.1                                 | 1.3            | 1.1                                 | 1.3             |
| Lead Service Line Replacement                      | 0.0                                | 0.0             | 2.2                                 | 0.6            | 2.2                                 | 0.6             |
| <b>Total Expenses</b>                              | <b>\$ 99.3</b>                     | <b>\$ 103.4</b> | <b>\$ 32.0</b>                      | <b>\$ 24.2</b> | <b>\$ 131.3</b>                     | <b>\$ 127.6</b> |
| <b>Change in Net Position<br/>Before Transfers</b> | <b>\$ 24.3</b>                     | <b>\$ 15.0</b>  | <b>\$ (2.5)</b>                     | <b>\$ 4.4</b>  | <b>\$ 21.8</b>                      | <b>\$ 19.4</b>  |
| <b>Transfers</b>                                   | <b>\$ (15.5)</b>                   | <b>\$ (5.3)</b> | <b>\$ 15.5</b>                      | <b>\$ 5.3</b>  | <b>\$ -</b>                         | <b>\$ -</b>     |
| Change in Net Position                             | 8.8                                | 9.7             | 13.0                                | 9.7            | 21.8                                | 19.4            |
| Beginning Net Position                             | 199.8                              | 190.1           | 97.4                                | 87.6           | 297.2                               | 277.7           |
| Restatement                                        | (5.2)                              |                 | (0.4)                               |                | (5.6)                               |                 |
| Beginning Net Position - As Restated               | 194.6                              |                 | 97.0                                |                | 291.6                               |                 |
| <b>Ending Net Position</b>                         | <b>\$ 203.4</b>                    | <b>\$ 199.8</b> | <b>\$ 110.0</b>                     | <b>\$ 97.4</b> | <b>\$ 313.4</b>                     | <b>\$ 297.2</b> |

(See independent auditor’s report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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**Normal Impacts on Revenues and Expenses**

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

**Revenues:**

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

**Increase/Decrease in Village-Approved Rates** – while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (property taxes, water, sewer, building fees, home rule sales tax, prepared food tax, etc.)

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

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

**Expenses:**

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

**Increase/Decrease in Authorized Personnel** – changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent approximately 80% of the Village's General Fund and approximately 39% of Water & Sewer Fund operating costs.

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

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

(See independent auditor's report.)

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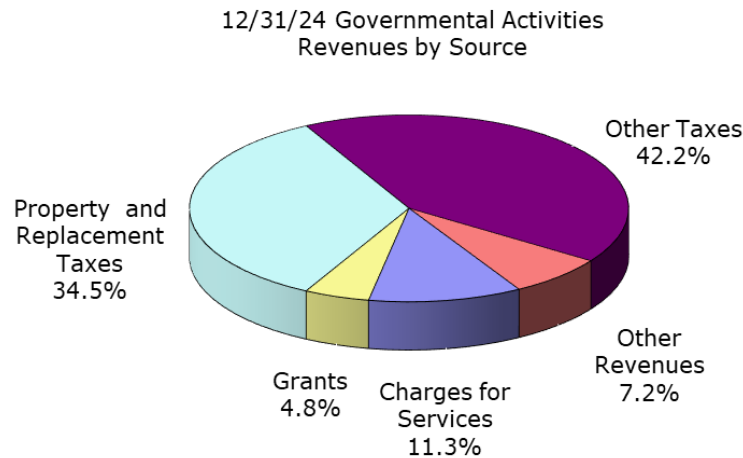
**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

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**Current Year Impacts**

**Governmental Activities**

**Revenues:**



For the fiscal year ended December 31, 2024, revenues from Governmental Activities totaled \$123.6 million, which was \$520,000 (net of transfers) more than the prior year total. Property and Replacement tax receipts of \$42.6 million, which represents 34.5% of the total Governmental Activity revenue, remained relatively level when compared to the prior year due to a 0% Property Tax increase over the prior year extended levy.

During the fiscal year, Other taxes was one of the Village’s largest revenue categories coming in at \$52.3 million and representing 42.2% of total Government Activity revenue. Other Taxes includes Sales and Home Rule taxes, which when combined brought in \$26.3 million during the calendar year. The state and federal laws that require payment of sales taxes on internet sales has had a valuable effect on Sales Tax Receipts. Food and Beverage Taxes also increased 4.5% over the prior year from, \$2.5 million to \$2.6 million as a result of inflation. Other Taxes also includes Income Taxes of \$13.2 million, which increased by \$784,605 over the prior year. Municipalities receive a share of the statewide income tax by the State of Illinois and is distributed based on population. Income tax receipts have remained strong. Other taxes, also contains the telecommunications tax, use tax, and other miscellaneous taxes total. Telecommunication tax receipts decreased very slightly by about \$8,500 or less than 1%. Use taxes decreased approximately \$315,000 and electric and natural gas utility tax receipts decreased by about \$177,908 due to milder weather in 2024 and more efficient appliances.

(See independent auditor’s report.)

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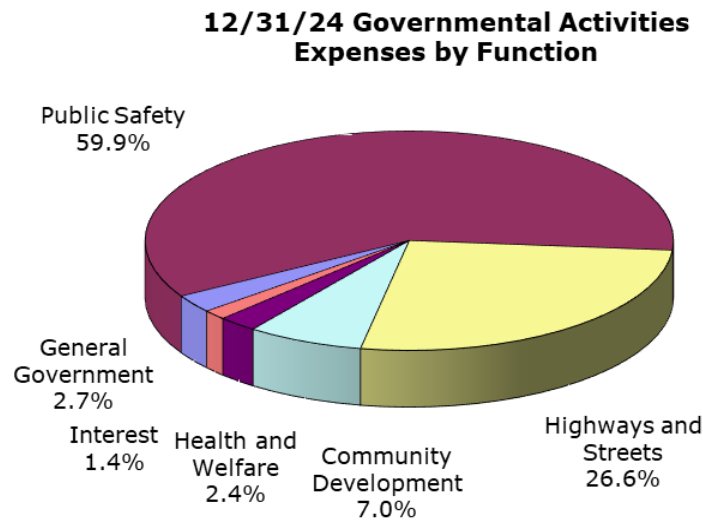
**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

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Charges for Services came in at \$13.9 million or 11.3% of total Government Activity revenue. These revenues include Building Permits, Engineering Service charges, Ambulance Fees, Cable Franchise Fees, General Fund Service Charges to the Municipal Parking Fund, TIF, Water & Sewer Funds, and the Solid Waste Disposal Fund (SWANCC), parking lot fees and fines, and other charges. Charges for Services, which includes Fines and Fees and Licenses and Permits increased by \$1.6 million. The increase is primarily due to Board approved increases for ambulance fees and collection activity.

Grants increased approximately \$700,000 from the prior year. This increase is primarily due to the completion of the American Rescue Plan Act (ARPA) federal expenses in 2024.

**Expenses:**



For the year ended December 31, 2024, expenses from Governmental Activities totaled \$99.3 million. Expenses decreased \$4.1 million over the prior year. A significant portion of the increase related to TIF redevelopment activities to community development.

Police and Fire pension property tax levies are collected in the General Fund and paid to these respective pension funds as an employer contribution, and are shown as pension expenses in the Police and Fire Departments.

(See independent auditor’s report.)

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**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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**Business-Type Activities**

**Revenues:**

The total revenue, excluding transfers in, for the business-type activities increased by \$900,000. Water and sewer rates increased 5.0% per the Village's five-year rate plan. The rate adjustment allows the Village to make necessary water main replacements to the water and sanitary sewer infrastructure. Capital Project Fund Transfers-in amounted to \$5.0 million to the Water and Sewer Fund and \$11.0 million to the Lead Service Line Replacement Fund. Solid Waste Disposal revenues decreased by approximately \$90,600 due to fluctuations year-over-year. Arts, Entertainment, and Events Fund revenues decreased by \$76,800 from the prior year mainly due to a decrease in fines and fees.

**Expenses:**

Expenses from business-type activities increased approximately \$7.8 million (net of transfers) compared to the prior year. The main reason was due to an increase Outlay in the Water Utility Operations. In addition, Capital Outlay in the Lead Service Line Replacement Fund increased \$1.7 million over prior year.

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

***Governmental Funds***

At December 31, 2024, the Governmental Funds Balance Sheet (as presented on Page 11-12) reported a combined fund balance of \$101,718,684, which is a 9.1% increase from the beginning of the year balance of \$93,227,227. Of the total fund balance, \$35,977,957 is unassigned indicating availability for continuing Village services. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Restricted fund balance reflects amounts that can be spent only for specific purposes stipulated by creditors, grantors, contributors, or imposed by law through enabling legislation adopted by the Village. Restricted fund balances totaling \$54,328,757 include \$1,583,774 for debt service, \$20,378,682 for capital projects, \$2,313,706 for public safety (Foreign Fire Insurance and Drug Forfeiture Funds), \$5,789,896 for highways and streets (MFT Fund), \$4,343,263 for Stormwater Control, and \$19,919,436 for community development (TIF Funds). Assigned fund balances are intended to be used by the Village for specific purposes and are designated by the Village's Finance Director for reporting purposes. Assigned fund balances totaling \$11,176,111 includes \$7,574,132 for public parking, \$1,806,273 for Capital Projects and \$1,795,706 for other miscellaneous purposes.

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. Revenues net of transfers came in over expenditures by \$4,697,001. Sales tax revenues performed better than the prior year by \$948,434, home rule sales taxes by \$244,412. Total internet sales receipts, from Amazon, E-Bay, Google, Etsy, Door Dash and others came to just over \$2 million. Income Taxes increased by \$784,605 from the prior year but are still remaining strong due to a lower level of unemployment. The Village's interest income came in better than budget by \$1.3 million. Given that the General Fund has acquired a healthy fund balance over the years, the General Fund transferred a surplus to the Municipal Parking Fund, Fleet Fund, Capital Projects Fund and the Pension Funds.

The Debt Service Fund is used to account for the general long-term debt. The total fund balance of the Debt Service Fund of \$2,273,97 increased by \$126,303 compared to \$2,147,671 at December 31, 2023.

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**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

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The Capital Projects Fund accounts for the costs of capital improvement and equipment replacement. The total Fund Balance increased by \$198,521 from \$21,399,182 to \$21,597,703 at December 31, 2024. The Capital Projects Fund transferred funds from available fund balance in the amounts of \$5.0 million to the Water and Sewer Fund, \$11.0 million to Lead Service Line Replacement Fund and \$2.0 million to the Municipal Parking Fund.

***Proprietary Funds***

At December 31, 2024, the Proprietary Funds (as presented on Pages 17-21) total net position increased by \$13.0 million or 13%. Accumulated depreciation increased by \$2.2 million and depreciable assets increased by \$1.5 million.

In the Water & Sewer Fund, current and other assets increased moderately by \$970,200. Cash increased by \$2.6 million, but was offset by a decrease in Water Meter Inventory of \$0.7 million and a decrease in Prepaid expenses of \$0.9 million, which may fluctuate year over year for our water source paid to Northwest Water Commission. Lead Service Line Replacement current assets increased \$9.9 million due mainly from the transfer from the Capital Projects Fund. Solid Waste Disposal Fund cash and investments decreased by \$169,516 due to transfers out of \$500,000 to the General and Capital Projects Funds. The A&E Fund had a minimal change from 2023 to 2024 of \$1,243 in total net position. Cash increased \$77,000 and accounts payable increased by \$16,000 and net capital assets decreased \$58,000 due to the annual depreciation. Revenues decreased mainly from not charging Metropolis a common area maintenance charge of \$88,000 for the year, which was charged in 2023. Expenditures decreased mainly from the Village decreasing their contribution to Metropolis by \$195,000 in 2024 compared to 2023. Food and beverage and Alfresco taxes remained relatively level between the two years with a slight decrease of \$23,000.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

**Table 3: General Fund Budgetary Highlights**

|                                         | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       |
|-----------------------------------------|----------------------------|-------------------------|---------------------|
| Revenues                                | \$ 88,075,800              | \$ 88,075,800           | \$ 91,275,702       |
| Expenditures                            | 87,152,400                 | 87,521,103              | 86,578,701          |
| Excess of Revenues<br>Over Expenditures | \$ 923,400                 | \$ 554,697              | \$ 4,697,001        |
| Other Financing Sources (Uses)          | 200,000                    | (1,600,000)             | (1,600,000)         |
| <b>Net Changes in Fund Balance</b>      | <b>\$ 1,123,400</b>        | <b>\$ (1,045,303)</b>   | <b>\$ 3,097,001</b> |

Over the course of the fiscal year, the Village amended the General Fund expenditure budget at various times for a total of \$2,168,703 or 2% over the original budget. The expenditure budget amendments can be summarized as follows:

|                    |                                                                                                                 |
|--------------------|-----------------------------------------------------------------------------------------------------------------|
| \$ 288,503         | Encumbrance rollover-purchase orders for goods ordered the prior year, but not received until this fiscal year. |
| \$ 80,200          | Miscellaneous Budget Amendments.                                                                                |
| \$1,800,000        | Surplus Operating Transfer Out                                                                                  |
| <u>\$2,168,703</u> | Total General Fund expenditure budget amendments.                                                               |

(See independent auditor’s report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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The General Fund is the all-purpose governmental fund, which handles the operations of the Village not accounted for in a separate fund. Cash and investments increased by \$2.2 million. Total assets increased by \$4.4 million attributed to revenues coming in higher than budget. Liabilities show an increase of \$725,000 from the prior year due to a Due to fiduciary funds for surplus amounts for public safety funds. Overall, fund balance increased by \$3,097,001 from 2023.

There are three key revenue sources, which account for 70% of the total General Fund revenues: Property Tax (29%), Sales Tax (including Home Rule) (27%) and Income Tax (14%). General Fund revenues ended the fiscal year \$3.2 million over the final budget. Property Taxes came in under budget by \$369,000 due to some receipts coming in after the 60 days for collections. Sales and home rules sales taxes came in under budget by \$17,000 and income tax receipts came in over budget by \$837,000. Food and Beverage taxes came in over budget by \$98,000. With increased development across the Village, Building permits came in \$406,000 over Budget. Electric utility and natural gas utility tax receipts combined came in under budget by \$119,000.

Telecommunications tax receipts came in under budget by \$364,000 and Cable franchise fees came in \$245,000 lower. This latter revenue decrease was caused by Disruptive technologies from residents replacing Cable with Streaming services. These accounts that finished under budget were offset by several accounts coming in over budget. Ambulance service charges came in over budget by \$1.4 million due to fee increases and collection activities. Other Grants came in over budget by \$769,000 primarily from State grants. Investment income remained strong coming in at \$1.6 million for the year.

The year-end results for General Fund expenditures were positive as expenditures came in under budget by \$942,000 or 1.1%. General government came in under budget by \$413,540, public safety was over budget by \$617,000 due to was expected to be slightly over budget due to the planning for the 5<sup>th</sup> ambulance, highways and streets was under budget by \$1.0 million due to some planned savings, community development was under budget by \$64,000 and Health and welfare was under budget by \$60,000.

The General Fund's total net change in fund balance increased by \$3.1 million as a result of revenues coming in over expenditures by \$3.2 million and expenses coming in lower than budget by \$942,000. For 2024, there were transfers in of \$200,000 from the SWANCC fund and transfers out of \$1.8 million (\$500,000 to capital projects fund, \$800,000 to fleet operations fund and \$500,000 to the municipal parking fund).

(See independent auditor's report.)

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**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

**CAPITAL ASSETS**

At the end of 2024, the Village had a combined total of \$270.3 million invested in a broad range of capital assets including police and fire equipment, buildings, Village facilities, roads, and water and sewer lines. The following tables summarize the changes in Capital Assets which are presented in detail on Pages 37-39 in the Notes to the Financial Statements. Table 4 shows that total capital assets had a net increase (including additions and deletions) of \$8.74 million due to building improvements and streets. Table 5 focuses on the changes in capital assets of the governmental and business-type activities.

**Table 4: Capital Assets at Year End Net of Depreciation (In Millions)**

|                                        | <b>Governmental<br/>Activities</b> |                 | <b>Business-Type<br/>Activities</b> |                | <b>Total<br/>Primary</b> |                 |
|----------------------------------------|------------------------------------|-----------------|-------------------------------------|----------------|--------------------------|-----------------|
|                                        | <b>2024</b>                        | <b>2023</b>     | <b>2024</b>                         | <b>2023</b>    | <b>2024</b>              | <b>2023</b>     |
| Land                                   | \$13.02                            | \$12.40         | \$2.93                              | \$2.93         | \$15.95                  | \$15.33         |
| Land Right-of-Way                      | 86.59                              | 86.21           | --                                  | --             | 86.59                    | 86.21           |
| Construction in Progress               | 0.00                               | 0.00            | --                                  | --             | 0.00                     | 0.00            |
| Building                               | 62.07                              | 64.82           | 6.42                                | 6.78           | 68.49                    | 71.60           |
| Machinery & Equipment                  | 10.30                              | 7.30            | 0.86                                | 1.40           | 11.16                    | 8.70            |
| Infrastructure (Streets)               | 51.89                              | 43.28           | --                                  | --             | 51.89                    | 43.28           |
| Software                               | 1.50                               | 1.89            | --                                  | --             | 1.50                     | 1.89            |
| Underground Systems<br>(Water & Sewer) | --                                 | --              | 34.76                               | 34.58          | 34.76                    | 34.58           |
| <b>Total Capital Assets,<br/>Net</b>   | <b>\$225.37</b>                    | <b>\$215.90</b> | <b>\$44.96</b>                      | <b>\$45.69</b> | <b>\$270.33</b>          | <b>\$261.59</b> |

**Table 5: Change in Capital Assets (In Millions)**

|                          | <b>Governmental<br/>Activities</b> | <b>Business-<br/>Type<br/>Activities</b> | <b>Total</b>  |
|--------------------------|------------------------------------|------------------------------------------|---------------|
| <b>Beginning Balance</b> | \$215.90                           | \$45.69                                  | 261.59        |
| <b>Additions</b>         |                                    |                                          |               |
| Depreciable              | 14.74                              | 1.52                                     | 16.26         |
| Amortizable              | 0.34                               | -                                        | 0.34          |
| Non-Depreciable          | 1.00                               | -                                        | 1.00          |
| CIP                      | -                                  | -                                        | -             |
| <b>Retirements</b>       |                                    |                                          |               |
| Depreciable              | (1.22)                             | -                                        | (1.22)        |
| Amortizable              | (0.10)                             | -                                        | (0.10)        |
| Non-Depreciable          | -                                  | -                                        | -             |
| CIP                      | -                                  | -                                        | -             |
| <b>Depreciation</b>      | (5.84)                             | (2.25)                                   | (8.09)        |
| <b>Amortization</b>      | (0.73)                             | -                                        | (0.73)        |
| Retirement               | 1.29                               | -                                        | 1.29          |
| <b>Ending Balance</b>    | <b>\$225.37</b>                    | <b>\$44.96</b>                           | <b>270.33</b> |

(See independent auditor’s report.)

## **VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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The governmental activities net capital assets increased by \$9.5 million due primarily from the additions of vehicles and infrastructure. Depreciation Expense and Amortization was \$15.1 million for the current year. For business-type activities, the capital assets net of depreciation decreased by less than one million or 2% due primarily due to retiring assets.

### **DEBT OUTSTANDING**

As of December 31, 2024, total General Obligation Bonds outstanding for governmental activities amounted to \$59.7 million. Of this amount, \$25.9 million for reconstruction of public buildings, \$2.0 million is for road improvements, \$7.5 million for Storm Water Sewer Improvements, and the remaining amount of \$26.3 million for Parking Lot Infrastructure Improvements, Water Main Replacements and other infrastructure. In September 2024, the Board approved a bond sale which will allow the use of other Capital Project Fund resources amounting to \$20.4 million to be transferred toward funding the replacement of lead service lines throughout the Village, for public parking lot improvements, watermain replacement, and the purchase of a new ambulance for the planned ambulance service expansion. The Village, under its home rule authority, does not have a legal debt limit. The Village's bond rating of Aa1 by Moody's Investors Service was reaffirmed in 2020 citing the Village's well-managed financial operations and that the village has continued to fully fund the Police and Fire pension plans. Additional information on the Village's long-term debt can be found in the Notes to the Financial Statements on Pages 41-44.

### **ECONOMIC FACTORS AND NEXT YEAR'S 2025 BUDGET**

This fiscal year ended positively as the Village's General Fund ended with a surplus. The Village was able to maintain a strong fund balance in this fund over the last few years. The General Fund pays for most Village services, except for water and sewer expenses. Due to current and past year's budgeting policies, the Village maintained a strong fund balance. On the expenditure side, the General Fund spending trends reflect the effects of inflation and union contract agreements. The Village will continue to budget conservatively to maintain a stable fund balances, while delivering high-quality services and making strategic infrastructure investments in response to evolving technology and economic conditions.

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

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Melissa Gallagher, Finance Director/Treasurer, Village of Arlington Heights, and 33 S. Arlington Heights Road, Arlington Heights, IL 60005.

(See independent auditor's report.)

- MD&A 14 -

## **BASIC FINANCIAL STATEMENTS**

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**STATEMENT OF NET POSITION**

December 31, 2024

|                                                                                                      | <b>Primary Government</b>          |                                     |                    |
|------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|--------------------|
|                                                                                                      | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>       |
| <b>ASSETS</b>                                                                                        |                                    |                                     |                    |
| Cash and investments                                                                                 | \$ 139,765,348                     | \$ 41,659,437                       | \$ 181,424,785     |
| Receivables (net, where applicable,<br>of allowances for uncollectibles)                             |                                    |                                     |                    |
| Property taxes                                                                                       | 42,682,500                         | -                                   | 42,682,500         |
| Other taxes                                                                                          | 8,752,802                          | -                                   | 8,752,802          |
| Customer accounts                                                                                    | -                                  | 3,711,029                           | 3,711,029          |
| CDBG rehabilitation loans                                                                            | 1,802,399                          | -                                   | 1,802,399          |
| Grants                                                                                               | 240,231                            | -                                   | 240,231            |
| Leases                                                                                               | 2,373,708                          | -                                   | 2,373,708          |
| Accrued interest                                                                                     | 2,279                              | -                                   | 2,279              |
| Other                                                                                                | 4,450,743                          | -                                   | 4,450,743          |
| Due from fiduciary funds                                                                             | 1,399                              | -                                   | 1,399              |
| Prepaid expenses                                                                                     | 559,715                            | 177,768                             | 737,483            |
| Inventory                                                                                            | 401,225                            | 1,746,644                           | 2,147,869          |
| Investment in joint venture                                                                          | -                                  | 19,992,781                          | 19,992,781         |
| Capital assets not being depreciated nor amortized                                                   | 99,609,504                         | 2,926,027                           | 102,535,531        |
| Capital assets being depreciated and amortized<br>(net of accumulated depreciation and amortization) | 125,762,062                        | 42,032,574                          | 167,794,636        |
| <b>Total assets</b>                                                                                  | <b>426,403,915</b>                 | <b>112,246,260</b>                  | <b>538,650,175</b> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                                                |                                    |                                     |                    |
| Asset retirement obligation items                                                                    | -                                  | 840,000                             | 840,000            |
| IMRF items                                                                                           | 9,617,177                          | 2,781,947                           | 12,399,124         |
| Police pension items                                                                                 | 8,103,863                          | -                                   | 8,103,863          |
| Firefighters' pension items                                                                          | 4,170,131                          | -                                   | 4,170,131          |
| OPEB items                                                                                           | 4,195,987                          | 334,571                             | 4,530,558          |
| <b>Total deferred outflows of resources</b>                                                          | <b>26,087,158</b>                  | <b>3,956,518</b>                    | <b>30,043,676</b>  |
| <b>Total assets and deferred outflows of resources</b>                                               | <b>452,491,073</b>                 | <b>116,202,778</b>                  | <b>568,693,851</b> |

(This statement is continued on the following page.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**STATEMENT OF NET POSITION (Continued)**

December 31, 2024

|                                                         | <b>Primary Government</b>          |                                     |                    |
|---------------------------------------------------------|------------------------------------|-------------------------------------|--------------------|
|                                                         | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>       |
| <b>LIABILITIES</b>                                      |                                    |                                     |                    |
| Accounts payable                                        | \$ 6,365,551                       | \$ 1,095,363                        | \$ 7,460,914       |
| Accrued payroll                                         | 1,859,892                          | 166,852                             | 2,026,744          |
| Accrued interest payable                                | 224,280                            | -                                   | 224,280            |
| Deposits payable                                        | 2,101,864                          | -                                   | 2,101,864          |
| Claims payable                                          | 1,758,555                          | -                                   | 1,758,555          |
| Due to fiduciary funds                                  | 1,335,741                          | -                                   | 1,335,741          |
| Unearned revenue                                        | 972,675                            | -                                   | 972,675            |
| Noncurrent liabilities                                  |                                    |                                     |                    |
| Due within one year                                     | 8,171,161                          | 200,715                             | 8,371,876          |
| Due in more than one year                               | 170,213,400                        | 4,546,016                           | 174,759,416        |
| <br>Total liabilities                                   | <br>193,003,119                    | <br>6,008,946                       | <br>199,012,065    |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>                |                                    |                                     |                    |
| IMRF items                                              | 78,609                             | 22,918                              | 101,527            |
| Police pension items                                    | 6,066,444                          | -                                   | 6,066,444          |
| Firefighters' pension items                             | 1,341,365                          | -                                   | 1,341,365          |
| OPEB items                                              | 3,422,129                          | 129,656                             | 3,551,785          |
| Leases                                                  | 2,475,862                          | -                                   | 2,475,862          |
| Property taxes                                          | 42,682,500                         | -                                   | 42,682,500         |
| <br>Total deferred inflows of resources                 | <br>56,066,909                     | <br>152,574                         | <br>56,219,483     |
| <br>Total liabilities and deferred inflows of resources | <br>249,070,028                    | <br>6,161,520                       | <br>255,231,548    |
| <br><b>NET POSITION</b>                                 |                                    |                                     |                    |
| Net investment in capital assets*                       | 186,778,541                        | 44,871,705                          | 222,794,549        |
| Restricted for                                          |                                    |                                     |                    |
| Public safety                                           | 2,313,706                          | -                                   | 2,313,706          |
| Highways and streets                                    | 5,789,896                          | -                                   | 5,789,896          |
| Capital projects                                        | 20,378,682                         | -                                   | 20,378,682         |
| Community development                                   | 19,919,436                         | -                                   | 19,919,436         |
| Debt service                                            | 1,583,774                          | -                                   | 1,583,774          |
| Stormwater control                                      | 4,343,263                          | -                                   | 4,343,263          |
| Unrestricted (deficit)                                  | (37,686,253)                       | 65,169,553                          | 36,338,997         |
| <br><b>TOTAL NET POSITION</b>                           | <br>\$ 203,421,045                 | <br>\$ 110,041,258                  | <br>\$ 313,462,303 |

\*General Obligation Bonds Series 2020 were issued as governmental activities debt to fund capital asset acquisitions for the business-type activities. Therefore, the total column includes the outstanding balance for these bonds (including unamortized premium and unspent proceeds), while the governmental activities column does not include these amounts in the calculation of the net investment in capital assets.

See accompanying notes to financial statement.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

| FUNCTIONS/PROGRAMS              | Expenses              | Program Revenues        |                                          |                                        |
|---------------------------------|-----------------------|-------------------------|------------------------------------------|----------------------------------------|
|                                 |                       | Charges<br>for Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |
| <b>PRIMARY GOVERNMENT</b>       |                       |                         |                                          |                                        |
| Governmental Activities         |                       |                         |                                          |                                        |
| General government              | \$ 2,641,548          | \$ 4,307,133            | \$ 1,685,020                             | \$ -                                   |
| Public safety                   | 59,476,927            | 6,564,040               | 467,292                                  | -                                      |
| Highways and streets            | 26,377,584            | 1,004,284               | 3,439,417                                | -                                      |
| Community development           | 7,061,575             | 2,056,749               | 348,959                                  | -                                      |
| Health and welfare              | 2,377,847             | 10,005                  | -                                        | -                                      |
| Interest                        | 1,427,232             | -                       | -                                        | -                                      |
| Total governmental activities   | 99,362,713            | 13,942,211              | 5,940,688                                | -                                      |
| Business-Type Activities        |                       |                         |                                          |                                        |
| Water and sewer                 | 26,748,541            | 23,322,655              | -                                        | -                                      |
| Solid waste disposal            | 1,927,631             | 1,917,175               | -                                        | -                                      |
| Arts, entertainment, and events | 1,140,720             | 52,587                  | -                                        | -                                      |
| Lead service line replacement   | 2,230,880             | -                       | 749,000                                  | -                                      |
| Total business-type activities  | 32,047,772            | 25,292,417              | 749,000                                  | -                                      |
| <b>TOTAL PRIMARY GOVERNMENT</b> | <b>\$ 131,410,485</b> | <b>\$ 39,234,628</b>    | <b>\$ 6,689,688</b>                      | <b>\$ -</b>                            |

|                                      | <b>Net (Expense) Revenue and Change in Net Position</b> |                                     |                |
|--------------------------------------|---------------------------------------------------------|-------------------------------------|----------------|
|                                      | <b>Primary Government</b>                               |                                     |                |
|                                      | <b>Governmental<br/>Activities</b>                      | <b>Business-Type<br/>Activities</b> | <b>Total</b>   |
|                                      | \$ 3,350,605                                            | \$ -                                | \$ 3,350,605   |
|                                      | (52,445,595)                                            | -                                   | (52,445,595)   |
|                                      | (21,933,883)                                            | -                                   | (21,933,883)   |
|                                      | (4,655,867)                                             | -                                   | (4,655,867)    |
|                                      | (2,367,842)                                             | -                                   | (2,367,842)    |
|                                      | (1,427,232)                                             | -                                   | (1,427,232)    |
|                                      | (79,479,814)                                            | -                                   | (79,479,814)   |
|                                      | -                                                       | (3,425,886)                         | (3,425,886)    |
|                                      | -                                                       | (10,456)                            | (10,456)       |
|                                      | -                                                       | (1,088,133)                         | (1,088,133)    |
|                                      | -                                                       | (1,481,880)                         | (1,481,880)    |
|                                      | -                                                       | (6,006,355)                         | (6,006,355)    |
|                                      | (79,479,814)                                            | (6,006,355)                         | (85,486,169)   |
| General Revenues                     |                                                         |                                     |                |
| Taxes                                |                                                         |                                     |                |
| Property                             | 41,813,632                                              | -                                   | 41,813,632     |
| Utility                              | 4,401,749                                               | -                                   | 4,401,749      |
| Home rule sales                      | 9,977,577                                               | -                                   | 9,977,577      |
| Hotel/motel                          | 1,038,147                                               | -                                   | 1,038,147      |
| Food and beverage                    | 2,609,939                                               | 1,010,042                           | 3,619,981      |
| Telecommunications                   | 1,675,344                                               | -                                   | 1,675,344      |
| Foreign fire insurance               | 205,480                                                 | -                                   | 205,480        |
| Other                                | 39,157                                                  | -                                   | 39,157         |
| Intergovernmental - unrestricted     |                                                         |                                     |                |
| Shared sales taxes                   | 16,362,720                                              | -                                   | 16,362,720     |
| Shared use taxes                     | 2,737,220                                               | -                                   | 2,737,220      |
| Shared income taxes                  | 13,190,967                                              | -                                   | 13,190,967     |
| Replacement taxes                    | 823,640                                                 | -                                   | 823,640        |
| ARPA grant                           | 2,389,981                                               | -                                   | 2,389,981      |
| Investment income                    | 4,981,693                                               | 1,735,167                           | 6,716,860      |
| Miscellaneous                        | 1,483,087                                               | 760,560                             | 2,243,647      |
| Gain on sale of capital assets       | -                                                       | 36,124                              | 36,124         |
| Transfers (out)                      | (15,500,000)                                            | 15,500,000                          | -              |
| Total                                | 88,230,333                                              | 19,041,893                          | 107,272,226    |
| CHANGE IN NET POSITION               | 8,750,519                                               | 13,035,538                          | 21,786,057     |
| NET POSITION, JANUARY 1, AS REPORTED | 199,811,572                                             | 97,423,876                          | 297,235,448    |
| Change in accounting principle       | (5,141,046)                                             | (418,156)                           | (5,559,202)    |
| Total restatements                   | (5,141,046)                                             | (418,156)                           | (5,559,202)    |
| NET POSITION, JANUARY 1, AS RESTATED | 194,670,526                                             | 97,005,720                          | 291,676,246    |
| NET POSITION, DECEMBER 31            | \$ 203,421,045                                          | \$ 110,041,258                      | \$ 313,462,303 |

See accompanying notes to financial statement.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

GOVERNMENTAL FUNDS

BALANCE SHEET

December 31, 2024

|                                                                          | General              | Debt<br>Service     | Capital<br>Projects  | Nonmajor             | Total                 |
|--------------------------------------------------------------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|
| <b>ASSETS</b>                                                            |                      |                     |                      |                      |                       |
| Cash and investments                                                     | \$ 32,364,449        | \$ 2,274,878        | \$ 23,752,358        | \$ 40,764,400        | \$ 99,156,085         |
| Receivables (net, where applicable,<br>of allowances for uncollectibles) |                      |                     |                      |                      |                       |
| Property taxes                                                           | 26,930,500           | 6,497,000           | 5,800,000            | 3,455,000            | 42,682,500            |
| Other taxes                                                              | 7,805,407            | -                   | 655,714              | 291,681              | 8,752,802             |
| CDBG rehabilitation loans                                                | -                    | -                   | -                    | 1,802,399            | 1,802,399             |
| Zero interest loans                                                      | -                    | -                   | -                    | 124,233              | 124,233               |
| Grants                                                                   | -                    | -                   | 22,530               | 217,701              | 240,231               |
| Leases                                                                   | 2,373,708            | -                   | -                    | -                    | 2,373,708             |
| Accrued interest                                                         | 2,279                | -                   | -                    | -                    | 2,279                 |
| Other                                                                    | 3,216,095            | -                   | -                    | 171,658              | 3,387,753             |
| Due from other funds                                                     | 200,001              | -                   | -                    | -                    | 200,001               |
| Due from fiduciary funds                                                 | 1,399                | -                   | -                    | -                    | 1,399                 |
| Prepaid items                                                            | 81,430               | -                   | -                    | 67,000               | 148,430               |
| Inventory                                                                | 87,429               | -                   | -                    | -                    | 87,429                |
| <b>TOTAL ASSETS</b>                                                      | <b>\$ 73,062,697</b> | <b>\$ 8,771,878</b> | <b>\$ 30,230,602</b> | <b>\$ 46,894,072</b> | <b>\$ 158,959,249</b> |

(This statement is continued on the following page.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

GOVERNMENTAL FUNDS

BALANCE SHEET (Continued)

December 31, 2024

|                                                                                | General              | Debt<br>Service     | Capital<br>Projects  | Nonmajor             | Total                 |
|--------------------------------------------------------------------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b>       |                      |                     |                      |                      |                       |
| <b>LIABILITIES</b>                                                             |                      |                     |                      |                      |                       |
| Accounts payable                                                               | \$ 1,171,027         | \$ 318              | \$ 2,832,899         | \$ 691,206           | \$ 4,695,450          |
| Accrued payroll                                                                | 1,776,653            | -                   | -                    | 9,653                | 1,786,306             |
| Accrued interest payable                                                       | -                    | 586                 | -                    | -                    | 586                   |
| Deposits payable                                                               | 2,101,864            | -                   | -                    | -                    | 2,101,864             |
| Due to other funds                                                             | -                    | -                   | -                    | 200,001              | 200,001               |
| Due to fiduciary funds                                                         | 1,335,741            | -                   | -                    | -                    | 1,335,741             |
| Unearned revenue                                                               | 18,728               | -                   | -                    | 16,895               | 35,623                |
| Total liabilities                                                              | 6,404,013            | 904                 | 2,832,899            | 917,755              | 10,155,571            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                           |                      |                     |                      |                      |                       |
| Unavailable revenue                                                            | -                    | -                   | -                    | 1,926,632            | 1,926,632             |
| Property taxes                                                                 | 26,930,500           | 6,497,000           | 5,800,000            | 3,455,000            | 42,682,500            |
| Leases                                                                         | 2,475,862            | -                   | -                    | -                    | 2,475,862             |
| Total deferred inflows of resources                                            | 29,406,362           | 6,497,000           | 5,800,000            | 5,381,632            | 47,084,994            |
| Total liabilities and deferred inflows of resources                            | 35,810,375           | 6,497,904           | 8,632,899            | 6,299,387            | 57,240,565            |
| <b>FUND BALANCES</b>                                                           |                      |                     |                      |                      |                       |
| Nonspendable                                                                   |                      |                     |                      |                      |                       |
| Prepaid items                                                                  | 81,430               | -                   | -                    | 67,000               | 148,430               |
| Inventory                                                                      | 87,429               | -                   | -                    | -                    | 87,429                |
| Restricted                                                                     |                      |                     |                      |                      |                       |
| Debt service                                                                   | -                    | 1,583,774           | -                    | -                    | 1,583,774             |
| Capital projects                                                               | -                    | -                   | 19,791,430           | 587,252              | 20,378,682            |
| Public safety                                                                  | -                    | -                   | -                    | 2,313,706            | 2,313,706             |
| Highways and streets                                                           | -                    | -                   | -                    | 5,789,896            | 5,789,896             |
| Community development                                                          | -                    | -                   | -                    | 19,919,436           | 19,919,436            |
| Stormwater control                                                             | -                    | -                   | -                    | 4,343,263            | 4,343,263             |
| Unrestricted                                                                   |                      |                     |                      |                      |                       |
| Assigned                                                                       |                      |                     |                      |                      |                       |
| Debt service                                                                   | -                    | 690,200             | -                    | -                    | 690,200               |
| Wellness program                                                               | 3,609                | -                   | -                    | -                    | 3,609                 |
| Disabled citizens programs                                                     | 2,018                | -                   | -                    | -                    | 2,018                 |
| Emergency assistance programs                                                  | 284,086              | -                   | -                    | -                    | 284,086               |
| Senior center maintenance                                                      | 238,000              | -                   | -                    | -                    | 238,000               |
| Canine unit donation                                                           | 127,793              | -                   | -                    | -                    | 127,793               |
| TIF refund                                                                     | 450,000              | -                   | -                    | -                    | 450,000               |
| Capital projects                                                               | -                    | -                   | 1,806,273            | -                    | 1,806,273             |
| Public parking                                                                 | -                    | -                   | -                    | 7,574,132            | 7,574,132             |
| Unassigned                                                                     | 35,977,957           | -                   | -                    | -                    | 35,977,957            |
| Total fund balances                                                            | 37,252,322           | 2,273,974           | 21,597,703           | 40,594,685           | 101,718,684           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 73,062,697</b> | <b>\$ 8,771,878</b> | <b>\$ 30,230,602</b> | <b>\$ 46,894,072</b> | <b>\$ 158,959,249</b> |

See accompanying notes to financial statement.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2024

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|                                            |                       |
|--------------------------------------------|-----------------------|
| <b>FUND BALANCES OF GOVERNMENTAL FUNDS</b> | <b>\$ 101,718,684</b> |
|--------------------------------------------|-----------------------|

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

|                                                                                                                                       |              |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds | 225,371,566  |
| Less internal service funds                                                                                                           | (10,698,378) |

|                                                                                                                           |           |
|---------------------------------------------------------------------------------------------------------------------------|-----------|
| Certain revenues are reported as unavailable in governmental funds but reported as revenue on the statement of activities | 1,926,632 |
|---------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                |              |
|--------------------------------------------------------------------------------------------------------------------------------|--------------|
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds |              |
| Bonds payable                                                                                                                  | (59,705,000) |
| Unamortized premium on bonds                                                                                                   | (4,750,720)  |
| Net pension liability - IMRF                                                                                                   | (7,117,281)  |
| Net pension liability - police pension                                                                                         | (28,560,595) |
| Net pension liability - firefighters' pension                                                                                  | (46,559,467) |
| Total OPEB liability                                                                                                           | (22,587,488) |

|                                                                                                                                                                                                                                                                                                                                                     |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position |           |
| Deferred outflows of resources                                                                                                                                                                                                                                                                                                                      | 9,617,177 |
| Deferred inflows of resources                                                                                                                                                                                                                                                                                                                       | (78,609)  |

|                                                                                                                                                                                                                                                                                    |             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Police Pension Plan are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position |             |
| Deferred outflows of resources                                                                                                                                                                                                                                                     | 8,103,863   |
| Deferred inflows of resources                                                                                                                                                                                                                                                      | (6,066,444) |

|                                                                                                                                                                                                                                                                                           |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Firefighters' Pension Plan are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position |             |
| Deferred outflows of resources                                                                                                                                                                                                                                                            | 4,170,131   |
| Deferred inflows of resources                                                                                                                                                                                                                                                             | (1,341,365) |

|                                                                                                                                                                                                                                                                                            |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Postemployment Benefit Plan are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position |             |
| Deferred outflows of resources                                                                                                                                                                                                                                                             | 4,134,547   |
| Deferred inflows of resources                                                                                                                                                                                                                                                              | (3,366,054) |

|                                                                                                                                   |             |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------|
| Compensated absences payable are not due and payable in the current period and, therefore, are not reported in governmental funds | (7,741,556) |
| Less internal service funds                                                                                                       | 383,841     |

|                                                                                                                     |             |
|---------------------------------------------------------------------------------------------------------------------|-------------|
| SBITAs payable are not due and payable in the current period and, therefore, are not reported in governmental funds | (1,116,076) |
| Less internal service funds                                                                                         | 865,944     |

|                                                                                                       |           |
|-------------------------------------------------------------------------------------------------------|-----------|
| Accrued interest on long-term liabilities is reported as a liability on the statement of net position | (223,694) |
|-------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                             |            |
|-----------------------------------------------------------------------------------------------------------------------------|------------|
| The net position of the internal service funds are included in the governmental activities in the statement of net position | 47,041,387 |
|-----------------------------------------------------------------------------------------------------------------------------|------------|

|                                                |                       |
|------------------------------------------------|-----------------------|
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b> | <b>\$ 203,421,045</b> |
|------------------------------------------------|-----------------------|

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See accompanying notes to financial statement.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GOVERNMENTAL FUNDS**

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

For the Year Ended December 31, 2024

|                                                              | <b>General</b>       | <b>Debt<br/>Service</b> | <b>Capital<br/>Projects</b> | <b>Nonmajor</b>      | <b>Total</b>          |
|--------------------------------------------------------------|----------------------|-------------------------|-----------------------------|----------------------|-----------------------|
| <b>REVENUES</b>                                              |                      |                         |                             |                      |                       |
| Taxes                                                        | \$ 42,962,546        | \$ 6,409,463            | \$ 8,116,730                | \$ 4,272,286         | \$ 61,761,025         |
| Licenses and permits                                         | 3,030,194            | -                       | -                           | -                    | 3,030,194             |
| Intergovernmental                                            | 33,114,547           | -                       | -                           | 4,675,348            | 37,789,895            |
| Grants                                                       | 1,397,846            | -                       | 2,059,809                   | 348,959              | 3,806,614             |
| Charges for services                                         | 112,906              | -                       | -                           | 2,497,628            | 2,610,534             |
| Fines and fees                                               | 8,163,483            | -                       | -                           | -                    | 8,163,483             |
| Investment income                                            | 1,672,299            | 214,644                 | 1,556,454                   | 1,538,296            | 4,981,693             |
| Miscellaneous                                                | 821,881              | -                       | 12,804                      | 648,402              | 1,483,087             |
| Total revenues                                               | 91,275,702           | 6,624,107               | 11,745,797                  | 13,980,919           | 123,626,525           |
| <b>EXPENDITURES</b>                                          |                      |                         |                             |                      |                       |
| Current                                                      |                      |                         |                             |                      |                       |
| General government                                           | 5,090,060            | -                       | -                           | 85,667               | 5,175,727             |
| Public safety                                                | 58,030,989           | -                       | -                           | 531,476              | 58,562,465            |
| Highways and streets                                         | 15,583,507           | -                       | -                           | 886,585              | 16,470,092            |
| Community development                                        | 5,293,455            | -                       | -                           | 1,738,142            | 7,031,597             |
| Health and welfare                                           | 2,580,690            | -                       | -                           | -                    | 2,580,690             |
| Capital outlay                                               | -                    | -                       | 15,035,993                  | 7,479,217            | 22,515,210            |
| Debt service                                                 |                      |                         |                             |                      |                       |
| Principal retirement                                         | -                    | 5,435,000               | 98,695                      | -                    | 5,533,695             |
| Interest and fiscal charges                                  | -                    | 1,753,004               | 130,593                     | -                    | 1,883,597             |
| Total expenditures                                           | 86,578,701           | 7,188,004               | 15,265,281                  | 10,721,087           | 119,753,073           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 4,697,001            | (563,897)               | (3,519,484)                 | 3,259,832            | 3,873,452             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                      |                         |                             |                      |                       |
| Transfers in                                                 | 200,000              | 690,200                 | 800,000                     | 2,665,000            | 4,355,200             |
| Transfers (out)                                              | (1,800,000)          | -                       | (18,000,000)                | (855,200)            | (20,655,200)          |
| SBITA issuance                                               | -                    | -                       | 342,816                     | -                    | 342,816               |
| Bond issuance                                                | -                    | -                       | 18,755,000                  | -                    | 18,755,000            |
| Premium on bond issuance                                     | -                    | -                       | 1,816,984                   | -                    | 1,816,984             |
| Proceeds from sale of capital assets                         | -                    | -                       | 3,205                       | -                    | 3,205                 |
| Total other financing sources (uses)                         | (1,600,000)          | 690,200                 | 3,718,005                   | 1,809,800            | 4,618,005             |
| <b>NET CHANGE IN FUND BALANCES</b>                           | 3,097,001            | 126,303                 | 198,521                     | 5,069,632            | 8,491,457             |
| <b>FUND BALANCES, JANUARY 1</b>                              | 34,155,321           | 2,147,671               | 21,399,182                  | 35,525,053           | 93,227,227            |
| <b>FUND BALANCES, DECEMBER 31</b>                            | <u>\$ 37,252,322</u> | <u>\$ 2,273,974</u>     | <u>\$ 21,597,703</u>        | <u>\$ 40,594,685</u> | <u>\$ 101,718,684</u> |

See accompanying notes to financial statement.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

|                                                                                                                                                                                                            |                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>                                                                                                                                              | <b>\$ 8,491,457</b>        |
| Amounts reported for governmental activities in the statement of activities are different because:                                                                                                         |                            |
| Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated or amortized in the statement of activities                                                        | 12,382,059                 |
| Depreciation and amortization in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds               |                            |
| Depreciation for tangible capital assets                                                                                                                                                                   | (4,574,524)                |
| Depreciation for intangible capital assets                                                                                                                                                                 | (126,893)                  |
| The loss on disposal of capital assets is reported only in the statement of activities                                                                                                                     | (9,842)                    |
| Certain revenues are reported as unavailable in governmental funds but reported as revenue on the statement of activities                                                                                  | (13,293)                   |
| The repayment of the principal portion of general obligation bonds is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities | 5,435,000                  |
| The repayment of the principal portion of SBITA payable is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities            | 98,695                     |
| Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds                                  |                            |
| Amortization of premium on long-term debt                                                                                                                                                                  | 534,079                    |
| Change in compensated absences liability                                                                                                                                                                   | (805,426)                  |
| Change in accrued interest payable                                                                                                                                                                         | (77,714)                   |
| The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows and inflows of resources is not a source or use of a financial resource                                   | 3,881,807                  |
| The change in the Police Pension Plan net pension liability and deferred outflow/inflows of resources is not a source or use of a financial resource                                                       | (1,079,939)                |
| The change in the Firefighters' Pension Plan net pension liability and deferred outflow/inflows of resources is not a source or use of a financial resource                                                | (2,573,502)                |
| The change in the total OPEB liability and deferred outflow/inflows of resources is not a source or use of a financial resource                                                                            | 4,659,594                  |
| The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding on the statement of activities                                   |                            |
| General obligation bonds issued                                                                                                                                                                            | (18,755,000)               |
| Premium on general obligation bonds issued                                                                                                                                                                 | (1,816,984)                |
| SBITAs issued                                                                                                                                                                                              | (342,816)                  |
| The change in net position of internal service funds is reported in governmental activities                                                                                                                | <u>3,443,761</u>           |
| <b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>                                                                                                                                                   | <b><u>\$ 8,750,519</u></b> |

See accompanying notes to financial statement.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

December 31, 2024

|                                                 | Business-Type Activities |                     |               | Governmental Activities |
|-------------------------------------------------|--------------------------|---------------------|---------------|-------------------------|
|                                                 | Water and Sewer          | Nonmajor Enterprise | Total         | Internal Service        |
| <b>CURRENT ASSETS</b>                           |                          |                     |               |                         |
| Cash and cash equivalents                       | \$ 37,263,965            | \$ 4,395,472        | \$ 41,659,437 | \$ 40,609,263           |
| Receivables                                     |                          |                     |               |                         |
| Customer accounts                               | 3,451,400                | 259,629             | 3,711,029     | -                       |
| Other                                           | -                        | -                   | -             | 938,757                 |
| Prepaid expenses                                | 7,600                    | 170,168             | 177,768       | 411,285                 |
| Inventory                                       | 1,746,644                | -                   | 1,746,644     | 313,796                 |
| Total current assets                            | 42,469,609               | 4,825,269           | 47,294,878    | 42,273,101              |
| <b>NONCURRENT ASSETS</b>                        |                          |                     |               |                         |
| Capital assets                                  |                          |                     |               |                         |
| Nondepreciable capital assets                   | 2,450,827                | 475,200             | 2,926,027     | -                       |
| Depreciable capital assets                      | 129,313,326              | 2,468,354           | 131,781,680   | 28,119,395              |
| Accumulated depreciation                        | (88,380,326)             | (1,368,780)         | (89,749,106)  | (17,421,017)            |
| Net capital assets                              | 43,383,827               | 1,574,774           | 44,958,601    | 10,698,378              |
| Other assets                                    |                          |                     |               |                         |
| Investment in joint venture                     | 19,992,781               | -                   | 19,992,781    | -                       |
| Total other assets                              | 19,992,781               | -                   | 19,992,781    | -                       |
| Total noncurrent assets                         | 63,376,608               | 1,574,774           | 64,951,382    | 10,698,378              |
| Total assets                                    | 105,846,217              | 6,400,043           | 112,246,260   | 52,971,479              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                          |                     |               |                         |
| Asset retirement obligation items               | 840,000                  | -                   | 840,000       | -                       |
| IMRF items                                      | 2,781,947                | -                   | 2,781,947     | -                       |
| OPEB items                                      | 334,571                  | -                   | 334,571       | 61,440                  |
| Total deferred outflows of resources            | 3,956,518                | -                   | 3,956,518     | 61,440                  |
| Total assets and deferred outflows of resources | 109,802,735              | 6,400,043           | 116,202,778   | 53,032,919              |

(This statement is continued on the following page.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF NET POSITION (Continued)

December 31, 2024

|                                                     | Business-Type Activities |                     |                       | Governmental Activities |
|-----------------------------------------------------|--------------------------|---------------------|-----------------------|-------------------------|
|                                                     | Water and Sewer          | Nonmajor Enterprise | Total                 | Internal Service        |
| <b>CURRENT LIABILITIES</b>                          |                          |                     |                       |                         |
| Accounts payable                                    | \$ 1,067,870             | \$ 27,493           | \$ 1,095,363          | \$ 1,670,101            |
| Unearned revenue                                    | -                        | -                   | -                     | 937,052                 |
| Accrued payroll                                     | 166,852                  | -                   | 166,852               | 73,586                  |
| Claims payable                                      | -                        | -                   | -                     | 1,758,555               |
| Compensated absences payable                        | 144,213                  | -                   | 144,213               | 76,769                  |
| SBITAs payable                                      | -                        | -                   | -                     | 431,596                 |
| Total OPEB liability                                | 56,502                   | -                   | 56,502                | 15,461                  |
| Total current liabilities                           | 1,435,437                | 27,493              | 1,462,930             | 4,963,120               |
| <b>LONG-TERM LIABILITIES</b>                        |                          |                     |                       |                         |
| Compensated absences payable                        | 576,850                  | -                   | 576,850               | 307,072                 |
| SBITAs payable                                      | -                        | -                   | -                     | 434,348                 |
| Asset retirement obligations                        | 1,050,000                | -                   | 1,050,000             | -                       |
| Net pension liability - IMRF                        | 2,075,281                | -                   | 2,075,281             | -                       |
| Total OPEB liability                                | 843,885                  | -                   | 843,885               | 230,917                 |
| Total long-term liabilities                         | 4,546,016                | -                   | 4,546,016             | 972,337                 |
| Total liabilities                                   | 5,981,453                | 27,493              | 6,008,946             | 5,935,457               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                          |                     |                       |                         |
| IMRF items                                          | 22,918                   | -                   | 22,918                | -                       |
| OPEB items                                          | 129,656                  | -                   | 129,656               | 56,075                  |
| Total deferred inflows of resources                 | 152,574                  | -                   | 152,574               | 56,075                  |
| Total liabilities and deferred inflows of resources | 6,134,027                | 27,493              | 6,161,520             | 5,991,532               |
| <b>NET POSITION</b>                                 |                          |                     |                       |                         |
| Net investment in capital assets                    | 43,296,931               | 1,574,774           | 44,871,705            | 10,698,378              |
| Unrestricted                                        | 60,371,777               | 4,797,776           | 65,169,553            | 36,343,009              |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 103,668,708</b>    | <b>\$ 6,372,550</b> | <b>\$ 110,041,258</b> | <b>\$ 47,041,387</b>    |

See accompanying notes to financial statement.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION

For the Year Ended December 31, 2024

|                                          | Business-Type Activities |                        |                       | Governmental<br>Activities |
|------------------------------------------|--------------------------|------------------------|-----------------------|----------------------------|
|                                          | Water<br>and Sewer       | Nonmajor<br>Enterprise | Total                 | Internal<br>Service        |
| <b>OPERATING REVENUES</b>                |                          |                        |                       |                            |
| Charges for services                     | \$ 22,818,489            | \$ 1,969,762           | \$ 24,788,251         | \$ 22,216,100              |
| Contributions                            | -                        | -                      | -                     | 3,777,586                  |
| Fines                                    | -                        | -                      | -                     | 29,526                     |
| Miscellaneous                            | 597,562                  | -                      | 597,562               | 312,408                    |
| Total operating revenues                 | 23,416,051               | 1,969,762              | 25,385,813            | 26,335,620                 |
| <b>OPERATING EXPENSES</b>                |                          |                        |                       |                            |
| Operations                               | 26,749,999               | 3,010,478              | 29,760,477            | 23,532,068                 |
| Depreciation and amortization            | 2,229,422                | 57,873                 | 2,287,295             | 1,875,516                  |
| Total operating expenses                 | 28,979,421               | 3,068,351              | 32,047,772            | 25,407,584                 |
| OPERATING INCOME (LOSS)                  | (5,563,370)              | (1,098,589)            | (6,661,959)           | 928,036                    |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                          |                        |                       |                            |
| Investment income                        | 1,530,381                | 204,786                | 1,735,167             | 1,630,353                  |
| Increase in joint venture                | 504,166                  | -                      | 504,166               | -                          |
| Food and beverage tax                    | -                        | 1,010,042              | 1,010,042             | -                          |
| Intergovernmental                        | 749,000                  | -                      | 749,000               | -                          |
| Reimbursements                           | -                        | -                      | -                     | 65,096                     |
| Interest expense and fiscal charges      | -                        | -                      | -                     | (8,529)                    |
| Gain (loss) on sale of capital assets    | 36,124                   | -                      | 36,124                | (22,498)                   |
| Other income                             | 41,430                   | 121,568                | 162,998               | 51,303                     |
| Total non-operating revenues (expenses)  | 2,861,101                | 1,336,396              | 4,197,497             | 1,715,725                  |
| INCOME (LOSS) BEFORE TRANSFERS           | (2,702,269)              | 237,807                | (2,464,462)           | 2,643,761                  |
| <b>TRANSFERS</b>                         |                          |                        |                       |                            |
| Transfers in                             | 16,000,000               | -                      | 16,000,000            | 800,000                    |
| Transfers (out)                          | -                        | (500,000)              | (500,000)             | -                          |
| Total transfers                          | 16,000,000               | (500,000)              | 15,500,000            | 800,000                    |
| CHANGE IN NET POSITION                   | 13,297,731               | (262,193)              | 13,035,538            | 3,443,761                  |
| NET POSITION, JANUARY 1, AS REPORTED     | 90,789,133               | 6,634,743              | 97,423,876            | 43,765,937                 |
| Change in accounting principle           | (418,156)                | -                      | (418,156)             | (168,311)                  |
| NET POSITION, JANUARY 1, AS RESTATED     | 90,370,977               | 6,634,743              | 97,005,720            | 43,597,626                 |
| <b>NET POSITION, DECEMBER 31</b>         | <b>\$ 103,668,708</b>    | <b>\$ 6,372,550</b>    | <b>\$ 110,041,258</b> | <b>\$ 47,041,387</b>       |

See accompanying notes to financial statement.

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

|                                                                 | Business-Type Activities |                     |               | Governmental Activities |
|-----------------------------------------------------------------|--------------------------|---------------------|---------------|-------------------------|
|                                                                 | Water and Sewer          | Nonmajor Enterprise | Total         | Internal Service        |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                     |                          |                     |               |                         |
| Receipts from customers and users                               | \$ 23,523,016            | \$ 2,071,395        | \$ 25,594,411 | \$ 3,778,418            |
| Payments for internal services                                  | (1,183,121)              | -                   | (1,183,121)   | 23,154,875              |
| Payments to suppliers                                           | (19,385,692)             | (2,659,268)         | (22,044,960)  | (20,933,242)            |
| Payments to employees                                           | (7,122,493)              | (222,156)           | (7,344,649)   | (2,862,794)             |
| Net cash from operating activities                              | (4,168,290)              | (810,029)           | (4,978,319)   | 3,137,257               |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>          |                          |                     |               |                         |
| Transfers in                                                    | 16,000,000               | -                   | 16,000,000    | 800,000                 |
| Transfers (out)                                                 | -                        | (500,000)           | (500,000)     | -                       |
| Intergovernmental                                               | 749,000                  | -                   | 749,000       | -                       |
| Food and beverage tax receipts                                  | -                        | 1,010,042           | 1,010,042     | -                       |
| Net cash from noncapital financing activities                   | 16,749,000               | 510,042             | 17,259,042    | 800,000                 |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b> |                          |                     |               |                         |
| Capital assets purchased                                        | (1,628,531)              | -                   | (1,628,531)   | (2,790,956)             |
| Gain on sale of capital assets                                  | 36,124                   | -                   | 36,124        | -                       |
| SBITA principal payments                                        | -                        | -                   | -             | (428,860)               |
| SBITA interest payments                                         | -                        | -                   | -             | (8,529)                 |
| Net cash from capital and related financing activities          | (1,592,407)              | -                   | (1,592,407)   | (3,228,345)             |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |                          |                     |               |                         |
| Interest received                                               | 1,530,381                | 208,353             | 1,738,734     | 1,630,353               |
| Net cash from investing activities                              | 1,530,381                | 208,353             | 1,738,734     | 1,630,353               |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>     | 12,518,684               | (91,634)            | 12,427,050    | 2,339,265               |
| <b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>                     | 24,745,281               | 4,487,106           | 29,232,387    | 38,269,998              |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>                   | \$ 37,263,965            | \$ 4,395,472        | \$ 41,659,437 | \$ 40,609,263           |

(This statement is continued on the following page.)



VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended December 31, 2024

|                                                                                              | Business-Type Activities |                     |                       | Governmental Activities |
|----------------------------------------------------------------------------------------------|--------------------------|---------------------|-----------------------|-------------------------|
|                                                                                              | Water and Sewer          | Nonmajor Enterprise | Total                 | Internal Service        |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b> |                          |                     |                       |                         |
| Operating income (loss)                                                                      | \$ (5,563,370)           | \$ (1,098,589)      | \$ (6,661,959)        | \$ 928,036              |
| Adjustments to reconcile operating income (loss) to net cash from operating activities       |                          |                     |                       |                         |
| Depreciation and amortization                                                                | 2,229,422                | 57,873              | 2,287,295             | 1,875,516               |
| Other income                                                                                 | 41,430                   | 121,568             | 162,998               | 116,399                 |
| Change in assets and liabilities                                                             |                          |                     |                       |                         |
| Receivables                                                                                  | 65,535                   | (19,935)            | 45,600                | (481,752)               |
| Prepaid expenses                                                                             | 889,203                  | 121,092             | 1,010,295             | 408,449                 |
| Inventories                                                                                  | 692,842                  | -                   | 692,842               | (7,311)                 |
| Accounts payable                                                                             | (1,513,671)              | -                   | (1,513,671)           | (422,797)               |
| Accrued payroll                                                                              | 58,116                   | 7,962               | 66,078                | 28,210                  |
| Unearned revenue                                                                             | -                        | -                   | -                     | 481,274                 |
| Compensated absences payable                                                                 | 55,518                   | -                   | 55,518                | 89,930                  |
| IMRF items                                                                                   | (1,131,860)              | -                   | (1,131,860)           | -                       |
| OPEB items                                                                                   | 8,545                    | -                   | 8,545                 | 14,582                  |
| Claims payable                                                                               | -                        | -                   | -                     | 106,721                 |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>                                                    | <b>\$ (4,168,290)</b>    | <b>\$ (810,029)</b> | <b>\$ (4,978,319)</b> | <b>\$ 3,137,257</b>     |
| <b>NONCASH TRANSACTIONS</b>                                                                  |                          |                     |                       |                         |
| Investment in joint venture                                                                  | \$ 504,166               | \$ -                | \$ 504,166            | \$ -                    |
| Capital assets in accounts payable                                                           | 86,895                   | -                   | 86,895                | 905,922                 |
| Loss on sale of capital assets                                                               | -                        | -                   | -                     | (22,498)                |
| <b>Total noncash transactions</b>                                                            | <b>\$ 591,061</b>        | <b>\$ -</b>         | <b>\$ 591,061</b>     | <b>\$ 883,424</b>       |

See accompanying notes to financial statement.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**PENSION TRUST FUNDS**

**STATEMENT OF FIDUCIARY NET POSITION**

December 31, 2024

|                                                                              | <b>Pension<br/>Trust</b> |
|------------------------------------------------------------------------------|--------------------------|
| <b>ASSETS</b>                                                                |                          |
| Cash and cash equivalents                                                    | \$ 12,154,480            |
| Investments held in the Illinois Firefighters'<br>Pension Investment Fund    | 153,713,896              |
| Investments held in the Illinois Police Officers'<br>Pension Investment Fund | 187,618,865              |
| Receivables                                                                  |                          |
| Accrued interest                                                             | 20,261                   |
| Due from Village                                                             | 1,335,741                |
| Total assets                                                                 | 354,843,243              |
| <b>LIABILITIES</b>                                                           |                          |
| Due to Village                                                               | 1,399                    |
| Deferred revenue                                                             | 46,015                   |
| Total liabilities                                                            | 47,414                   |
| <b>NET POSITION RESTRICTED FOR<br/>PENSION BENEFITS</b>                      | <b>\$ 354,795,829</b>    |

See accompanying notes to financial statement.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## PENSION TRUST FUNDS

### STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended December 31, 2024

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#### ADDITIONS

|                                               |                   |
|-----------------------------------------------|-------------------|
| Contributions                                 |                   |
| Employer                                      | \$ 11,271,000     |
| Participants                                  | 2,714,250         |
| Other                                         | <u>18,956</u>     |
| Total contributions                           | <u>14,004,206</u> |
| Investment income                             |                   |
| Net appreciation in fair value of investments | 32,484,361        |
| Interest income                               | <u>6,365,745</u>  |
| Subtotal                                      | 38,850,106        |
| Less investment expense                       | <u>(596,199)</u>  |
| Net investment income                         | <u>38,253,907</u> |
| Total additions                               | <u>52,258,113</u> |

#### DEDUCTIONS

|                              |                   |
|------------------------------|-------------------|
| Administrative               | 61,693            |
| Pension benefits and refunds | <u>20,252,954</u> |
| Total deductions             | <u>20,314,647</u> |

|              |            |
|--------------|------------|
| NET INCREASE | 31,943,466 |
|--------------|------------|

#### NET POSITION RESTRICTED FOR PENSION BENEFITS

|             |                              |
|-------------|------------------------------|
| January 1   | <u>322,852,363</u>           |
| December 31 | <u><u>\$ 354,795,829</u></u> |

See accompanying notes to financial statement.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Arlington Heights, Illinois (the Village) was incorporated in 1887. The Village provides services to the community that include police, fire, water and sewer utility, community development, street maintenance, and general services.

The accounting policies of the Village conform to accounting principles generally accepted in the United States of America, as applicable to governments (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

#### a. Reporting Entity

The Village is a municipal corporation governed by an elected eight-member board. As required by GAAP, these financial statements present the Village (the primary government). Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds.

#### Police Pension Employees Retirement System

The Village's police employees participate in Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected by pension beneficiaries and two elected police employees constitute the pension board. The Village is obligated to fund all PPERS costs not funded by PPERS participants based upon actuarial valuations, which creates a financial burden on the Village. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the PPERS being fiscally dependent upon the Village. PPERS is reported as a pension trust fund. PPERS does not issue a stand-alone financial report.

#### Firefighters' Pension Employees Retirement System

The Village's sworn firefighters participate in Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected fire employees constitute the pension board. The Village is obligated to fund all FPERS costs not funded by FPERS participants based upon actuarial valuations, which creates a financial burden on the Village.

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

a. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System (Continued)

The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the FPERS being fiscally dependent on the Village. FPERS is reported as a pension trust fund. FPERS does not issue a stand-alone financial report.

b. Fund Accounting

The Village uses funds to report on its financial position and the change in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements.

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

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

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

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Village utilizes pension trust funds which are generally used to account for assets that the Village holds in a fiduciary capacity.

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

**c. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

The Village reports the following major governmental funds:

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those accounted for in another fund.

The Debt Service Fund is used to account for the servicing of general long-term debt not being financed by proprietary funds.

The Capital Projects Fund accounts for financial resources that are restricted, committed, or assigned to expenditure for miscellaneous capital improvement projects and equipment replacement. Major projects include: road improvements, curb replacement, paving maintenance, and sidewalk replacement/installation.

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

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

The Village reports the following major proprietary funds:

The Water and Sewer Fund accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, billing, and collection. The Lead Service Line Replacement Fund, a sub-fund of the Water and Sewer Fund, accounts for the costs from the state mandate eliminating all public lead water service lines by the year 2044.

Additionally, the Village reports the following Internal Service Funds:

Internal Service Funds account for operations that provide services to other departments or agencies of the Village, or to other governments, on a cost-reimbursement basis.

The Health and Life Insurance Fund is used to account for all costs associated with self-insurance risks for health and life insurance.

The General Liability Insurance Fund is used to account for all costs associated with self-insurance risks for general liability and property loss.

The Workers' Compensation Fund is used to account for all costs associated with self-insurance risks for workers' compensation.

The Fleet Operations Fund is used to account for all costs associated with maintaining and servicing the vehicles and equipment operated by various departments within the Village.

The Technology Fund is used to account for all costs associated with providing technology services to all departments for the operations of the Village.

The internal service funds are reported as part of the governmental activities on the government-wide financial statements as the services provided predominantly benefit the Village's governmental funds/activities.

The Village reports pension trust funds as fiduciary funds to account for the Police Pension Fund and Firefighters' Pension Fund.

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days except for sales taxes and telecommunication taxes which use 90 days. The Village recognizes property taxes when they become both measurable and available in the year for which they are levied (i.e., intended to finance). Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Property taxes, sales taxes owed from the state at year end, franchise taxes, licenses, charges for services, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues (e.g., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.



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

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

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

e. Cash and Investments

For purposes of the statement of cash flows, the Village considers cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

f. Interfund Receivables/Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (current portion of interfund loans) or “advances to/from other funds” (noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances are offset by nonspendable fund balance in applicable governmental funds.

Interfund service transactions are accounted for as revenues, expenditures, or expenses.

Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

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

**g. Property Taxes**

Property taxes for 2024 attached as an enforceable lien on January 1, 2024, on property values assessed as of the same date. Taxes are levied by December of the fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2025 and August 1, 2025 and are payable in two installments, on or about March 1, 2025 and September 1, 2025. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 2% of the tax levy, to reflect actual collection experience. Since the 2024 levy is intended to fund the 2025 fiscal year, the levy has been recorded as a receivable and deferred inflow of resources.

**h. Inventories and Prepaid Items/Expenses**

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses. Prepaid items/expenses are recorded as expenditures/expenses when consumed rather than when purchased.

**i. Tangible and Intangible Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of \$25,000 (with the exception of \$10,000 for vehicles) and an estimated useful life of greater than of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

i. Tangible and Intangible Capital Assets (Continued)

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

| Assets                             | Years |
|------------------------------------|-------|
| Buildings and improvements         | 10-40 |
| Machinery, equipment, and vehicles | 3-20  |
| Infrastructure                     | 40    |
| Underground systems                | 40    |

Intangible assets represent the Village's right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for subscription contracts of nonfinancial assets including software and are amortized over the shorter of the lease term or useful life of the intangible asset.

j. Compensated Absences

The Village implemented GASB Statement 101, *Compensated Absences*, in 2024. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position for the governmental activities was restated. See footnote 16 for additional information.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund financial statements. Bond premiums and discounts, as well as the unamortized loss on refunding, are deferred and amortized over the life of the bonds. Bonds payable are reported net of any applicable bond premium or discount.

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

k. Long-Term Obligations (Continued)

Issuance costs are reported as expenses.

The unamortized loss on refunding is reported as a deferred outflow of resources.

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

l. Deferred Outflows/Inflows of Resources

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

m. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for a specific purpose, or externally imposed by outside entities. Fund balance can also be restricted by enabling legislation. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village's Finance Director through the fund balance policy adopted by the Village Board of Trustees. Any residual fund balance of the General Fund is reported as unassigned. Deficit fund balances of other governmental funds are also reported as unassigned.

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

m. Fund Balance/Net Position (Continued)

The Village has established a fund balance reserve policy for its General Fund. The policy requires unassigned fund balances to be maintained in the General Fund equivalent to 25% of the fund's annual operating expenditures.

The Stormwater Fund reports restricted fund balance for capital projects (stormwater management projects) as established by the enabling ordinance.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net position can also be restricted by enabling legislation. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets.

n. Use of Estimates

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

**2. DEPOSITS AND INVESTMENTS**

The Village and pension funds categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Village held no investments subject to fair value at December 31, 2024.

## 2. DEPOSITS AND INVESTMENTS (Continued)

### a. Village Investments

The Village's investment policy authorizes the Village to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds.

The Village's investment policy limits their deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance. Additionally, the Village maintains a list of approved security brokers/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation).

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

The Village maintains a cash pool that is available for use by all funds, except the pension trust funds. Investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

#### Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Village, an independent third party, the Federal Reserve Bank of Chicago, or with an irrevocable line of credit at the Federal Home Loan Bank of Chicago.

#### Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for cash requirements for ongoing operations in shorter-term securities, money market mutual funds or similar investment pools.

**2. DEPOSITS AND INVESTMENTS (Continued)**

**a. Village Investments (Continued)**

Investments (Continued)

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by prequalifying the financial institution, intermediaries and advisors with which the Village will conduct business, and diversifying the investment portfolio so that potential losses on individual investments will be minimized. The Illinois Funds and IMET are rated AAA.

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

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held in a custodial account with the trust department of an approved financial institution. The Illinois Funds and IMET are not subject to custodial credit risk.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAAf/bf) from Moody's for such funds. Member withdrawals can be made from the core fund with a five day notice. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and US government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

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

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**2. DEPOSITS AND INVESTMENTS (Continued)**

a. Village Investments (Continued)

Investments (Continued)

Concentration of credit risk is the risk that the Village has a high percentage of its investments invested in one type of investment. The Village's investment policy requires diversification of investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities and authorized investment pools) but has no set percentage limits.

**3. RECEIVABLES**

The following receivables are included in other taxes receivable on the statement of net position at December 31, 2024:

GOVERNMENTAL ACTIVITIES

|                     |                |
|---------------------|----------------|
| Municipal sales tax | \$ 4,314,773   |
| Home rule sales tax | 2,622,855      |
| Other taxes         | 1,490,108      |
| Motor fuel tax      | <u>291,681</u> |

|                               |                     |
|-------------------------------|---------------------|
| TOTAL GOVERNMENTAL ACTIVITIES | <u>\$ 8,719,417</u> |
|-------------------------------|---------------------|

The following receivables are included in other receivables on the statement of net position:

GOVERNMENTAL ACTIVITIES

|                     |                  |
|---------------------|------------------|
| Franchise fees      | \$ 256,108       |
| Utility taxes       | 473,517          |
| Grants              | 36,312           |
| Zero interest loans | 124,233          |
| Stormwater          | 164,580          |
| IRMA                | 937,052          |
| Ambulance fees      | 4,481,616        |
| Miscellaneous       | <u>1,166,482</u> |

|                               |                     |
|-------------------------------|---------------------|
| TOTAL GOVERNMENTAL ACTIVITIES | <u>\$ 7,639,900</u> |
|-------------------------------|---------------------|



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

**4. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024, was as follows:

|                                                                                   | Beginning<br>Balances | Increases    | Decreases | Ending<br>Balances |
|-----------------------------------------------------------------------------------|-----------------------|--------------|-----------|--------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>                                                    |                       |              |           |                    |
| Capital assets not being depreciated                                              |                       |              |           |                    |
| Land                                                                              | \$ 12,400,272         | \$ 623,008   | \$ -      | \$ 13,023,280      |
| Land right of way                                                                 | 86,213,998            | 372,226      | -         | 86,586,224         |
| Total capital assets not being depreciated                                        | 98,614,270            | 995,234      | -         | 99,609,504         |
| Tangible capital assets being depreciated                                         |                       |              |           |                    |
| Buildings and improvements                                                        | 125,895,562           | -            | -         | 125,895,562        |
| Machinery, equipment, and vehicles                                                | 27,597,027            | 4,462,934    | 1,223,339 | 30,836,622         |
| Infrastructure                                                                    | 94,128,180            | 10,277,953   | -         | 104,406,133        |
| Total tangible capital assets being depreciated                                   | 247,620,769           | 14,740,887   | 1,223,339 | 261,138,317        |
| Intangible capital assets being amortized                                         |                       |              |           |                    |
| Software                                                                          | 2,594,759             | 342,816      | 102,637   | 2,834,938          |
| Total intangible capital assets being amortized                                   | 2,594,759             | 342,816      | 102,637   | 2,834,938          |
| Less accumulated depreciation for                                                 |                       |              |           |                    |
| Buildings and improvements                                                        | 61,078,157            | 2,750,677    | -         | 63,828,834         |
| Machinery, equipment, and vehicles                                                | 20,296,047            | 1,427,578    | 1,190,999 | 20,532,626         |
| Infrastructure                                                                    | 50,847,483            | 1,669,798    | -         | 52,517,281         |
| Total accumulated depreciation                                                    | 132,221,687           | 5,848,053    | 1,190,999 | 136,878,741        |
| Less accumulated amortization for                                                 |                       |              |           |                    |
| Software                                                                          | 706,209               | 728,880      | 102,637   | 1,332,452          |
| Total accumulated amortization                                                    | 706,209               | 728,880      | 102,637   | 1,332,452          |
| Total tangible and intangible capital assets being depreciated and amortized, net | 117,287,632           | 8,506,770    | 32,340    | 125,762,062        |
| <b>GOVERNMENTAL ACTIVITIES</b>                                                    |                       |              |           |                    |
| CAPITAL ASSETS, NET                                                               | \$ 215,901,902        | \$ 9,502,004 | \$ 32,340 | \$ 225,371,566     |

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

**4. CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs of the governmental activities as follows:

**GOVERNMENTAL ACTIVITIES**

|                       |                  |
|-----------------------|------------------|
| General government    | \$ 588,158       |
| Public safety         | 1,035,078        |
| Highways and streets  | 2,481,098        |
| Community development | 365,427          |
| Health and welfare    | 104,763          |
| Internal service      | <u>1,273,529</u> |

**TOTAL DEPRECIATION EXPENSE -  
GOVERNMENTAL ACTIVITIES**

\$ 5,848,053

Amortization expense was charged to functions/programs of the governmental activities as follows:

**GOVERNMENTAL ACTIVITIES**

|                    |                |
|--------------------|----------------|
| General government | \$ 126,893     |
| Internal service   | <u>601,987</u> |

**TOTAL AMORTIZATION EXPENSE -  
GOVERNMENTAL ACTIVITIES**

\$ 728,880

|                                             | Beginning<br>Balances       | Increases                  | Decreases          | Ending<br>Balances          |
|---------------------------------------------|-----------------------------|----------------------------|--------------------|-----------------------------|
| <b>BUSINESS-TYPE ACTIVITIES</b>             |                             |                            |                    |                             |
| Capital assets not being depreciated        |                             |                            |                    |                             |
| Land                                        | \$ 2,926,027                | \$ -                       | \$ -               | \$ 2,926,027                |
| Total capital assets not being depreciated  | <u>2,926,027</u>            | <u>-</u>                   | <u>-</u>           | <u>2,926,027</u>            |
| Capital assets being depreciated            |                             |                            |                    |                             |
| Buildings and improvements                  | 19,094,219                  | -                          | -                  | 19,094,219                  |
| Machinery and equipment                     | 6,458,955                   | 28,000                     | -                  | 6,486,955                   |
| Underground systems                         | 104,709,218                 | 1,491,288                  | -                  | 106,200,506                 |
| Total capital assets being depreciated      | <u>130,262,392</u>          | <u>1,519,288</u>           | <u>-</u>           | <u>131,781,680</u>          |
| Less accumulated depreciation for           |                             |                            |                    |                             |
| Buildings and improvements                  | 12,312,398                  | 365,520                    | -                  | 12,677,918                  |
| Machinery and equipment                     | 5,053,693                   | 575,720                    | -                  | 5,629,413                   |
| Underground systems                         | 70,130,720                  | 1,311,055                  | -                  | 71,441,775                  |
| Total accumulated depreciation              | <u>87,496,811</u>           | <u>2,252,295</u>           | <u>-</u>           | <u>89,749,106</u>           |
| Total capital assets being depreciated, net | <u>42,765,581</u>           | <u>(733,007)</u>           | <u>-</u>           | <u>42,032,574</u>           |
| <b>BUSINESS-TYPE ACTIVITIES</b>             |                             |                            |                    |                             |
| <b>CAPITAL ASSETS, NET</b>                  | <u><u>\$ 45,691,608</u></u> | <u><u>\$ (733,007)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 44,958,601</u></u> |

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

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**4. CAPITAL ASSETS (Continued)**

Depreciation expense was charged to business-type activities as follows:

**BUSINESS-TYPE ACTIVITIES**

|                                 |               |
|---------------------------------|---------------|
| Water and sewer                 | \$ 2,194,422  |
| Arts, entertainment, and events | <u>57,873</u> |

**TOTAL DEPRECIATION EXPENSE -  
BUSINESS-TYPE ACTIVITIES**

\$ 2,252,295

**5. RISK MANAGEMENT**

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. These risks, along with medical claims for employees and retirees, are provided for through a limited self-insured program. The Village is self-insured for the first \$100,000 for property claims, \$100,000 per employee for medical claims, \$100,000 for errors and omissions, and \$100,000 for workers' compensation claims.

Effective July 2017, the Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of Illinois municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation Statute to pool its risk management needs.

IRMA administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration and litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

Each member appoints one delegate along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Each member assumes the first \$10,000 (higher optional deductibles available) of each occurrence, and IRMA has self-insurance retentions at various amounts above that level. The Village has chosen an optional higher deductible of \$100,000. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in the appropriate funds. The coverages provided by IRMA are generally consistent with the coverages in the prior year.

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

**5. RISK MANAGEMENT (Continued)**

Premiums are paid into the internal service funds by the departments of the General Fund and other funds based upon historical cost estimates. The total claims liability remaining as of December 31, 2024 was \$1,758,555.

There were no insurance claims that exceeded the amount of insurance coverage during the last three years.

A reconciliation of claims liability for the current year and that of the preceding year follows:

|                                     | Health and<br>Life Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Total        |
|-------------------------------------|------------------------------|-----------------------------------|--------------------------|--------------|
| UNPAID CLAIMS,<br>DECEMBER 31, 2022 | \$ 1,414,379                 | \$ 7,303                          | \$ 55,496                | \$ 1,477,178 |
| Claims incurred - 2023              | 10,557,500                   | -                                 | -                        | 10,557,500   |
| Claims payments - 2023              | (10,374,738)                 | (4,360)                           | (3,746)                  | (10,382,844) |
| UNPAID CLAIMS,<br>DECEMBER 31, 2023 | 1,597,141                    | 2,943                             | 51,750                   | 1,651,834    |
| Claims incurred - 2024              | 9,826,661                    | -                                 | -                        | 9,826,661    |
| Claims payments - 2024              | (9,713,021)                  | (2,943)                           | (3,976)                  | (9,719,940)  |
| UNPAID CLAIMS,<br>DECEMBER 31, 2024 | \$ 1,710,781                 | \$ -                              | \$ 47,774                | \$ 1,758,555 |

**6. COMMUNITY DEVELOPMENT BLOCK GRANT REHABILITATION LOANS**

The Village makes loans to village residents for the rehabilitation of single-family housing. Initial funding for these loans was from Community Development Block Grant (CDBG) Fund. These loans are title transfer loans which are due in full when the housing unit is sold. Repayments of principal on these receivables, which are recorded in the CDBG Fund, are used to make additional rehabilitation loans. Loan activity for the current year is summarized as follows:

|                  | Interest<br>Rates | Beginning<br>of Year | Loans<br>Made | Loan<br>Repayments | Loan<br>Write-Off | End of<br>Year |
|------------------|-------------------|----------------------|---------------|--------------------|-------------------|----------------|
| CDBG rehab loans | 0%                | \$ 1,850,701         | \$ 41,907     | \$ 90,209          | \$ -              | \$ 1,802,399   |

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

**7. LONG-TERM DEBT**

**a. General Obligation Bonds**

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. Any general obligation bonds issued for proprietary funds are reported in the proprietary funds if they are expected to be repaid from proprietary revenues. In addition, general obligation bonds have been issued to refund general obligation bonds.

**b. Changes in Long-Term Liabilities**

The following is a summary of changes in general obligation bonds for the year ended December 31, 2024:

| Issue                                                                                                                                                                                                  | Fund Debt<br>Retired By | Balances<br>January 1 | Additions            | Reductions/<br>Refunding | Balances<br>December 31 | Current             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|----------------------|--------------------------|-------------------------|---------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>                                                                                                                                                                         |                         |                       |                      |                          |                         |                     |
| \$32,900,000 General Obligation Bonds, Series 2016, due in annual installments ranging from \$645,000 to \$2,315,000 with interest at 3.00% to 4.00%. The last payment is due December 1, 2036.        | Debt Service            | \$ 24,640,000         | \$                   | - \$ 1,605,000           | \$ 23,035,000           | \$ 1,580,000        |
| \$9,530,000 General Obligation Refunding Bonds, Series 2018, due in annual installments ranging from \$240,000 to \$665,000 with interest at 3.50% to 5.00%. The last payment is due December 1, 2038. | Debt Service            | 7,880,000             | -                    | 390,000                  | 7,490,000               | 410,000             |
| \$7,985,000 General Obligation Refunding Bonds, Series 2019, due in annual installments of \$640,000 to \$2,265,000 with interest at 5.00%. The last payment is due December 1, 2026.                  | Debt Service            | 5,160,000             | -                    | 2,265,000                | 2,895,000               | 1,650,000           |
| \$11,650,000 General Obligation Bonds, Series 2020, due in annual installments ranging from \$500,000 to \$1,960,000 with interest at 4.00%. The last payment is due December 1, 2030.                 | Debt Service            | 8,705,000             | -                    | 1,175,000                | 7,530,000               | 695,000             |
| \$18,775,000 General Obligation Bonds, Series 2024, due in annual installments ranging from \$310,000, to \$1,920,000 with interest at 4.00% to 5.00%. The last payment is due December 1, 2039.       | Debt Service            | -                     | 18,755,000           | -                        | 18,755,000              | 310,000             |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b>                                                                                                                                                                   |                         | <b>\$ 46,385,000</b>  | <b>\$ 18,755,000</b> | <b>\$ 5,435,000</b>      | <b>\$ 59,705,000</b>    | <b>\$ 4,645,000</b> |

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

**7. LONG-TERM DEBT (Continued)**

**b. Changes in Long-Term Liabilities (Continued)**

The following is a summary of changes in long-term liabilities for the year ended December 31, 2024:

|                                               | Debt<br>Retired by       | Balances<br>January 1,<br>Restated* | Additions            | Reductions           | Balances<br>December 31 | Current<br>Portion at<br>December 31 |
|-----------------------------------------------|--------------------------|-------------------------------------|----------------------|----------------------|-------------------------|--------------------------------------|
| <b>GOVERNMENTAL<br/>ACTIVITIES</b>            |                          |                                     |                      |                      |                         |                                      |
| General obligation bonds                      | Debt Service             | \$ 46,385,000                       | \$ 18,755,000        | \$ 5,435,000         | \$ 59,705,000           | \$ 4,645,000                         |
| Unamortized bond premium                      |                          | 3,467,815                           | 1,816,984            | 534,079              | 4,750,720               | -                                    |
| Compensated absences*                         | General/Internal Service | 6,846,201                           | 895,355              | -                    | 7,741,556               | 1,548,311                            |
| Total OPEB liability                          | General/Internal Service | 26,582,731                          | -                    | 3,748,865            | 22,833,866              | 1,432,906                            |
| SBITA liabilities                             | General/Internal Service | 1,300,815                           | 342,816              | 527,555              | 1,116,076               | 544,944                              |
| Net pension liability - IMRF                  | General                  | 13,105,033                          | -                    | 5,987,752            | 7,117,281               | -                                    |
| Net pension liability - Police Pension        | General                  | 38,515,773                          | -                    | 9,955,178            | 28,560,595              | -                                    |
| Net pension liability - Firefighters' Pension | General                  | 54,278,940                          | -                    | 7,719,473            | 46,559,467              | -                                    |
| <b>TOTAL<br/>GOVERNMENTAL<br/>ACTIVITIES</b>  |                          | <b>\$ 190,482,308</b>               | <b>\$ 21,810,155</b> | <b>\$ 33,907,902</b> | <b>\$ 178,384,561</b>   | <b>\$ 8,171,161</b>                  |
| <b>BUSINESS-TYPE<br/>ACTIVITIES</b>           |                          |                                     |                      |                      |                         |                                      |
| Compensated absences*                         | Water and Sewer          | \$ 665,545                          | \$ 55,518            | \$ -                 | \$ 721,063              | \$ 144,213                           |
| Net pension liability - IMRF                  | Water and Sewer          | 3,821,210                           | -                    | 1,745,929            | 2,075,281               | -                                    |
| Total OPEB liability                          | Water and Sewer          | 1,029,758                           | -                    | 129,371              | 900,387                 | 56,502                               |
| Asset retirement obligation                   | Water and Sewer          | 1,050,000                           | -                    | -                    | 1,050,000               | -                                    |
| <b>TOTAL<br/>BUSINESS-TYPE<br/>ACTIVITIES</b> |                          | <b>\$ 6,566,513</b>                 | <b>\$ 55,518</b>     | <b>\$ 1,875,300</b>  | <b>\$ 4,746,731</b>     | <b>\$ 200,715</b>                    |

\*Compensated absences beginning balances were restated for the implementation of GASB 101, *Compensated Absences*. See footnote 16 for more information. Additionally, the amounts displayed as additions or reductions represents the net change in the liability.

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

**7. LONG-TERM DEBT (Continued)**

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

| Fiscal Year<br>Ending<br>December 31, | General Obligation Bonds<br>Governmental Activities |                      |
|---------------------------------------|-----------------------------------------------------|----------------------|
|                                       | Principal                                           | Interest             |
| 2025                                  | \$ 4,645,000                                        | \$ 2,541,089         |
| 2026                                  | 4,985,000                                           | 2,204,150            |
| 2027                                  | 5,195,000                                           | 1,995,000            |
| 2028                                  | 5,395,000                                           | 1,794,425            |
| 2029                                  | 5,600,000                                           | 1,585,825            |
| 2030                                  | 3,820,000                                           | 1,368,900            |
| 2031                                  | 3,960,000                                           | 1,227,775            |
| 2032                                  | 4,115,000                                           | 1,075,975            |
| 2033                                  | 3,795,000                                           | 898,125              |
| 2034                                  | 3,955,000                                           | 737,375              |
| 2035                                  | 3,620,000                                           | 569,725              |
| 2036                                  | 3,770,000                                           | 419,975              |
| 2037                                  | 2,420,000                                           | 270,725              |
| 2038                                  | 2,510,000                                           | 175,538              |
| 2039                                  | 1,920,000                                           | 76,800               |
| TOTAL                                 | <u>\$ 59,705,000</u>                                | <u>\$ 16,941,402</u> |

d. Legal Debt Margin

The Village is a home rule municipality.

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

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

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

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

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**7. LONG-TERM DEBT (Continued)**

e. Asset Retirement Obligations

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated useful lives of the water wells is 30 years. The Village had \$1,050,000 in asset retirement obligations and \$840,000 in deferred outflows as of December 31, 2024.

f. SBITA Liabilities

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

In 2021, the Village entered into a SBITA for two years for its survey software. At December 31, 2024, the Village reported a SBITA asset of \$27,997 and no liability, as this arrangement was paid in full as of year end. There was no principal reduction reported for the year ended December 31, 2024.

In 2023, the Village entered into a SBITA for two years for its custom analysis software. At December 31, 2024, the Village reported a SBITA asset of \$6,011 and no liability, as this arrangement was paid in full as of year end. Principal reduction of \$6,011 was reported for the year ended December 31, 2024.

In 2022, the Village entered into a SBITA for five years for its financial software. At December 31, 2024, the Village reported a SBITA asset of \$2,458,114 and liability in the amount of \$865,944. Principal reduction of \$428,860 was reported for the year ended December 31, 2024.

In 2024, the Village entered into a SBITA for three years for its general government software. At December 31, 2024, the Village reported a SBITA asset of \$342,816 and liability in the amount of \$250,132. Principal reduction of \$92,684 was reported for the year ended December 31, 2024.

Annual debt service requirements to maturity are as follows:

| Fiscal Year<br>Ending<br>December 31, | Governmental Activities |                  |
|---------------------------------------|-------------------------|------------------|
|                                       | Principal               | Interest         |
| 2025                                  | \$ 544,944              | \$ 11,718        |
| 2026                                  | 551,285                 | 5,376            |
| 2027                                  | 19,847                  | 77               |
| <b>TOTAL</b>                          | <b>\$ 1,116,076</b>     | <b>\$ 17,171</b> |



**8. CONTINGENT LIABILITIES**

a. Litigation

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

b. Grants

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

c. Northwest Water Commission

The Village's water purchase contract with the Northwest Water Commission (NWWC) provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members.

d. Solid Waste Agency of Northern Cook County

The Village's contract with the Solid Waste Agency of Northern Cook County (SWANCC) provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members.

**9. ECONOMIC INCENTIVES/TAX ABATEMENTS**

The Village participates in Cook County's Class 6b property tax incentive program. The purpose of the Class 6b program is to encourage industrial development throughout Cook County by offering a real estate tax incentive for the development of new industrial facilities, the rehabilitation of existing industrial structures, and the industrial reutilization of abandoned buildings. The goal of the Class 6b program is to attract new industry, stimulate expansion and retention of existing industry, and increase employment opportunities.

Under the incentive provided by Class 6b, qualifying industrial real estate is eligible for the Class 6b level of assessment from the date that new construction or substantial rehabilitation is completed and initially assessed or, in the case of abandoned property, from the date of substantial re-occupancy. Properties receiving a Class 6b incentive are assessed at 10% of market value for the first ten years, 15% in the 11th year, and 20% in the 12th and final year of the incentive. This constitutes a substantial reduction in the level of assessment and results in significant tax savings. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value.

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

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**9. ECONOMIC INCENTIVES/TAX ABATEMENTS (Continued)**

The Village has granted Class 6b incentives to businesses that, as a result, have occupied abandoned properties, constructed new buildings, or expanded existing facilities. In many instances, the program has produced more property tax revenue for the Village and the other impacted taxing districts than would have been generated if the development had not occurred.

The Village's share of the abatement granted to the Class 6b properties was \$525,972 for the fiscal year ended December 31, 2024.

**10. COMMITMENTS**

a. Northwest Water Commission

The Village has committed to purchase water from NWWC. The Village expects to pay the following minimum amounts:

| <u>Year Ending<br/>December 31,</u> | <u>Amount</u> |
|-------------------------------------|---------------|
| 2025                                | \$ 4,159,396  |
| 2026                                | 4,263,381     |
| 2027                                | 4,369,966     |
| 2028                                | 4,479,215     |
| 2029                                | 4,591,195     |

These amounts have been calculated using the Village's current allocation percentage of 38.30%. In future years, this allocation percentage will be subject to change.

NWWC has entered into water supply agreements with four member municipalities. The agreements are irrevocable and may not be terminated or amended except as provided in the general resolution. Each member is obligated, on a "take or pay" basis, to purchase or in any event to pay for a minimum annual quantity of water.

The obligation of the Village to make all payments as required by this agreement is unconditional and irrevocable, without regard to performance or nonperformance by NWWC of its obligations under this agreement.

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

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**10. COMMITMENTS (Continued)**

b. Solid Waste Agency of Northern Cook County

The Village has committed to pay its share of the annual operating costs and fixed costs of SWANCC. The Village's share of dual costs is funded through user fees collected by refuse haulers. The Village expects to pay the following amounts:

| <u>Year Ending<br/>December 31,</u> | <u>Amount</u> |
|-------------------------------------|---------------|
| 2025                                | \$ 1,985,064  |
| 2026                                | 1,790,709     |
| 2027                                | 1,860,774     |
| 2028                                | 1,944,303     |

These amounts have been calculated using the Village's allocation percentage of 12.53%. In future years, the allocation percentage will be subject to change.

**11. JOINT VENTURES**

a. Solid Waste Agency of Northern Cook County

The Village is a member of SWANCC which consists of 23 municipalities. SWANCC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. SWANCC is empowered to plan, construct, finance, operate, and maintain a solid waste disposal system to serve its members.

SWANCC is governed by a Board of Directors which consists of the Mayor or President from each member municipality. Each director has an equal vote. The officers of SWANCC are appointed by the Board of Directors. The Board of Directors determines the general policy of SWANCC, makes all appropriations, approves contracts, provides for the issuance of debt, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the agency agreement or the by-laws.

Complete financial statements can be obtained from the Solid Waste Agency of Northern Cook County administrative office at 77 W. Hintz Road, Suite 200, Wheeling, Illinois, 60090, or online at [www.swancc.org](http://www.swancc.org).

**11. JOINT VENTURES (Continued)**

a. Solid Waste Agency of Northern Cook County (Continued)

Revenues of the system consist of (1) all receipts derived from solid waste disposal contracts or any other contracts for the disposal of waste; (2) all income derived from the investment of monies; and (3) all income, fees, service charges, all grants, rents, and receipts derived by SWANCC from the ownership and operation of the system. SWANCC covenants to establish fees and charges sufficient to provide revenues to meet all its requirements.

SWANCC has entered into solid waste disposal contracts with the member municipalities. The contracts are irrevocable and may not be terminated or amended except as provided for in the contract. Each member is obligated, on a “take or pay” basis, to deliver a minimum amount of solid waste to the system. The obligation of the Village to make all payments as required by this contract is unconditional and irrevocable, without regard to performance or nonperformance by SWANCC of its obligations under the contract. The contract does not constitute an indebtedness of the Village within the meaning of any statutory or constitutional limitation.

In accordance with the contract, the Village made payments totaling \$1,924,800 to SWANCC for the year ended December 31, 2024. The payments have been recorded in the Solid Waste Fund. The Village does not have an equity interest in SWANCC at December 31, 2024.

b. Northwest Water Commission

Description of Joint Venture

The Village is a member of NWWC, which consists of four municipalities. NWWC is a municipal corporation and public body politic and corporate established pursuant to the Intergovernmental Cooperation Act of the State of Illinois. NWWC is empowered to plan, construct, improve, extend, acquire, finance, operate, and maintain a water supply system to serve its members and other potential water purchasers.

NWWC is governed by a Board of Commissioners which consists of one appointed representative from each member municipality. Each commissioner has an equal vote. The officers of NWWC are appointed by the Board of Commissioners. The Board of Commissioners determines the general policy of NWWC, makes all appropriations, approves contracts for sale or purchase of water, provides for the issuance of debt, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the agency agreement or the by-laws.

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

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**11. JOINT VENTURES (Continued)**

b. Northwest Water Commission (Continued)

Complete financial statements can be obtained from the Northwest Water Commission, 1525 North Wolf Road, Des Plaines, Illinois 60016.

Revenues of the system consist of (1) all receipts derived from the Water Supply Agreements or any other contract for the supply of water; (2) all income derived from the investment of monies; and (3) all income, fees, water service charges, and all grants, rents, and receipts derived by NWWC from the ownership and operation of the system and the sale of water. NWWC covenants to establish fees and charges sufficient to provide revenues to meet all its obligations.

NWWC has entered into water supply agreements with the four member municipalities for a term of 40 years, extending to 2059. The agreements are irrevocable and may not be terminated or amended except as provided for in the General Resolution. Each member is obligated, on a “take or pay” basis, to purchase or in any event to pay for a minimum annual quantity of water.

NWWC has entered into an agreement with the City of Evanston (the City) under which the City has agreed to sell quantities of Lake Michigan water sufficient to meet the projected water needs of the members through the year 2035.

The obligation of the Village to make payments required by this agreement is payable from the Village’s Water and Sewer Fund.

In accordance with the joint venture agreement, the Village remitted \$4,446,013 to NWWC for the year ended December 31, 2024. The Village has an equity interest in NWWC in the amount of \$19,992,781 as of December 31, 2024.

**12. INDIVIDUAL FUND DISCLOSURES**

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

| Receivable Fund | Payable Fund                 | Amount     |
|-----------------|------------------------------|------------|
| General         | Nonmajor Governmental (CDBG) | \$ 200,001 |
| TOTAL           |                              | \$ 200,001 |

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

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**12. INDIVIDUAL FUND DISCLOSURES (Continued)**

a. Due From/To Other Funds (Continued)

The purposes of significant due from/due to other funds are as follows:

- \$200,001 due from Nonmajor Governmental Funds (CDBG) to the General Fund is for a short-term loan. Repayment is expected within one year.

b. Due From/To Fiduciary Funds

Individual fund interfund receivables/payables are as follows:

| Receivable Fund | Payable Fund   | Amount     |
|-----------------|----------------|------------|
| Police Pension  | General        | \$ 662,320 |
| Fire Pension    | General        | 673,421    |
| General         | Police Pension | 1,201      |
| General         | Fire Pension   | 198        |

The purposes of significant due from/due to other funds are as follows:

- \$62,320 due from the General Fund to the Police Pension Fund for property tax allocations.
- \$600,000 due from the General Fund to the Police Pension Fund for additional pension contributions.
- \$73,421 due from the General Fund to the Fire Pension Fund for property tax allocations.
- \$600,000 due from the General Fund to the Fire Pension Fund for additional pension contributions.

c. Interfund Transfers

Interfund transfers between funds for the year ended December 31, 2024 were as follows:

|                       | Transfers<br>In | Transfers<br>Out |
|-----------------------|-----------------|------------------|
| General               |                 |                  |
| Nonmajor Enterprise   | \$ 200,000      | \$ -             |
| Capital Projects      | -               | 500,000          |
| Internal Service      | -               | 800,000          |
| Nonmajor Governmental | -               | 500,000          |
| Total General         | 200,000         | 1,800,000        |

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

**12. INDIVIDUAL FUND DISCLOSURES (Continued)**

c. Interfund Transfers (Continued)

|                                     | Transfers<br>In      | Transfers<br>Out     |
|-------------------------------------|----------------------|----------------------|
| Debt Service                        |                      |                      |
| Nonmajor Governmental               | \$ 690,200           | \$ -                 |
| Total Debt Service                  | 690,200              | -                    |
| Capital Projects                    |                      |                      |
| General                             | 500,000              | -                    |
| Water and Sewer                     | -                    | 5,000,000            |
| Lead Service Line Replacement       | -                    | 11,000,000           |
| Nonmajor Governmental               | -                    | 2,000,000            |
| Nonmajor Enterprise                 | 300,000              | -                    |
| Total Capital Projects              | 800,000              | 18,000,000           |
| Water and Sewer                     |                      |                      |
| Capital Projects                    | 5,000,000            | -                    |
| Total Water and Sewer               | 5,000,000            | -                    |
| Lead Service Line Replacement       |                      |                      |
| Capital Projects                    | 11,000,000           | -                    |
| Total Lead Service Line Replacement | 11,000,000           | -                    |
| Nonmajor Governmental               |                      |                      |
| General                             | 500,000              | -                    |
| Debt Service                        | -                    | 690,200              |
| Capital Projects                    | 2,000,000            | -                    |
| Nonmajor Governmental               | 165,000              | 165,000              |
| Total Nonmajor Governmental         | 2,665,000            | 855,200              |
| Internal Service                    |                      |                      |
| General                             | 800,000              | -                    |
| Total Internal Service              | 800,000              | -                    |
| Nonmajor Enterprise                 |                      |                      |
| General                             | -                    | 200,000              |
| Capital Projects                    | -                    | 300,000              |
| Total Nonmajor Enterprise           | -                    | 500,000              |
| <b>TOTAL</b>                        | <b>\$ 21,155,200</b> | <b>\$ 21,155,200</b> |

**12. INDIVIDUAL FUND DISCLOSURES (Continued)**

c. Interfund Transfers (Continued)

The purpose of significant transfers is as follows:

- \$200,000 transferred to the General Fund from the Nonmajor Enterprise Funds (Solid Waste Fund) to cover operating expenses. This transfer will not be repaid.
- \$690,200 transferred to the Debt Service Fund from the Nonmajor Governmental Funds (Storm Water Control) for bond payments. This transfer will not be repaid.
- \$800,000 transferred to the Capital Projects Fund from the General Fund and Nonmajor Enterprise Funds (Solid Waste Fund) to cover capital expenses. This transfer will not be repaid.
- \$5,000,000 transferred to the Water and Sewer Fund from the Capital Projects Fund to cover water capital expenses . This transfer will not be repaid.
- \$11,000,000 transferred to the Lead Service Line Replacement from the Capital Projects Fund to cover lead service line replacement capital expenses. This transfer will not be repaid.
- \$2,500,000 transferred to the Nonmajor Governmental Funds (Municipal Parking Fund) from the Capital Projects Fund to cover parking capital expenses. This transfer will not be repaid.
- \$165,000 transferred to the Nonmajor Governmental Funds (Hickory Kensington TIF Fund) from the Nonmajor Governmental Funds (Motor Fuel Tax Fund) to cover street project expenses. This transfer will not be repaid.
- \$800,000 transferred to the Internal Service Funds (Fleet Operations Fund) from the General Fund to general fleet expenses. This transfer will not be repaid.



### 13. LESSOR DISCLOSURES

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

The Village entered into a lease arrangement on September 1, 2019, to lease tower space. Payments ranging from \$2,400 to \$3,063 are due to the Village in monthly installments, through August 2049. The lease agreement is noncancelable and maintains an interest rate of 1.50%. During the fiscal year, the Village collected \$29,280 and \$10,520 in principal and interest, respectively, and recognized a \$26,684 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$682,902 and \$658,208, respectively, as of December 31, 2024.

The Village entered into a lease arrangement on September 1, 2013, to lease tower space. Payments ranging from \$2,283 to \$4,124 are due to the Village in monthly installments, through December 2042. The lease agreement is noncancelable and maintains an interest rate of 1.40%. During the fiscal year, the Village collected \$29,069 and \$8,626 in principal and interest, respectively, and recognized a \$32,006 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$613,405 and \$576,099, respectively, as of December 31, 2024.

The Village entered into a lease arrangement on January 1, 2021, to lease space. Payments ranging from \$300 to \$473 are due to the Village in monthly installments, through December 2030. The lease agreement is noncancelable and maintains an interest rate of 1.055%. During the fiscal year, the Village collected \$5,400 and \$358 in principal and interest, respectively, and recognized a \$4,761 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$32,211 and \$28,564, respectively, as of December 31, 2024.

The Village entered into a lease arrangement on May 1, 2010, to lease space. Payments ranging from \$758 to \$47,425 are due to the Village in monthly installments, through April 2033. The lease agreement is noncancelable and maintains an interest rate of 1.117%. During the fiscal year, the Village collected \$102,500 and \$12,134 in principal and interest, respectively, and recognized a \$145,559 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement are \$1,045,190 and \$1,212,991, respectively, as of December 31, 2024.

#### 14. OTHER POSTEMPLOYMENT BENEFITS

##### a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care and life insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental and business-type activities.

##### b. Benefits Provided

The Village provides postemployment health care and life insurance benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans. All health care benefits are provided through the Village's health insurance plans. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; and prescriptions. Upon a retiree reaching age 65 years, Medicare becomes the primary insurer and the Village's plan becomes secondary. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents until the retiree becomes eligible for Medicare.

##### c. Membership

At December 31, 2024, membership consisted of:

|                                                                      |                       |
|----------------------------------------------------------------------|-----------------------|
| Retirees and beneficiaries currently receiving benefits              | 77                    |
| Terminated employees entitled to benefits but not yet receiving them | -                     |
| Duty disabled participants                                           | 18                    |
| Active employees                                                     | <u>487</u>            |
| <br>TOTAL                                                            | <br><u><u>582</u></u> |
| <br>Participating employers                                          | <br><u><u>1</u></u>   |

##### d. Total OPEB Liability

The Village's total OPEB liability of \$23,734,253 was measured as of December 31, 2024 and was determined by an actuarial valuation as of the same date.

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

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**14. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

|                             |                                 |
|-----------------------------|---------------------------------|
| Actuarial cost method       | Entry-age normal                |
| Actuarial value of assets   | Not applicable                  |
| Salary increases            | 3.00%                           |
| Discount rate               | 4.08%                           |
| Healthcare cost trend rates | 6.75% Initial<br>4.50% Ultimate |

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

f. Changes in the Total OPEB Liability

|                                                       |                                 |
|-------------------------------------------------------|---------------------------------|
|                                                       | <u>Total OPEB<br/>Liability</u> |
| BALANCES AT JANUARY 1, 2024                           | <u>\$ 27,612,489</u>            |
| Changes for the period                                |                                 |
| Service cost                                          | 1,077,273                       |
| Interest                                              | 1,012,916                       |
| Benefit changes**                                     | (6,124,696)                     |
| Differences between expected<br>and actual experience | 869,401                         |
| Assumption changes*                                   | 776,278                         |
| Benefit payments                                      | <u>(1,489,408)</u>              |
| Net changes                                           | <u>(3,878,236)</u>              |
| BALANCES AT DECEMBER 31, 2024                         | <u><u>\$ 23,734,253</u></u>     |

\*There were changes in assumptions related to the discount rate in 2024.

**14. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

f. Changes in the Total OPEB Liability (Continued)

\*\*There were changes in benefit terms related to eliminating the subsidy for PSEBA retirees once they become eligible for Medicare. Any PSEBA retiree (and spouse) who was eligible for Medicare on or before September 1, 2024 was grandfathered into the previous plan provisions and may continue to receive the 100% subsidy for the remainder of their lifetime. Non-Grandfathered PSEBA retirees and their spouses may continue coverage after becoming eligible for Medicare provided they pay 100% of the premium. The liability as of December 31, 2024 due to this change in plan provisions was reduced by \$6,124,696 which was recognized in expense for fiscal year 2024.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 4.08% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.08%) or 1 percentage point higher (5.08%) than the current rate:

|                      | 1% Decrease<br>(3.08%) | Current<br>Discount Rate<br>(4.08%) | 1% Increase<br>(5.08%) |
|----------------------|------------------------|-------------------------------------|------------------------|
| Total OPEB liability | \$ 25,502,753          | \$ 23,734,253                       | \$ 22,107,730          |

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 6.75% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 5.75%) or 1 percentage point higher (5.50% to 7.75%) than the current rate:

|                      | 1% Decrease<br>(varies) | Current<br>Healthcare Rate<br>(varies) | 1% Increase<br>(varies) |
|----------------------|-------------------------|----------------------------------------|-------------------------|
| Total OPEB liability | \$ 21,510,664           | \$ 23,734,253                          | \$ 26,323,471           |

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

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**14. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

- h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the Village recognized OPEB expense/(income) of \$(4,636,467). At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                    | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|----------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 1,198,387                         | \$ 2,325,345                        |
| Changes in assumptions                             | 3,332,171                            | 1,226,440                           |
| <b>TOTAL</b>                                       | <b>\$ 4,530,558</b>                  | <b>\$ 3,551,785</b>                 |

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

| <u>Year Ending<br/>December 31,</u> |                   |
|-------------------------------------|-------------------|
| 2025                                | \$ 532,427        |
| 2026                                | (20,204)          |
| 2027                                | (35,777)          |
| 2028                                | (35,777)          |
| 2029                                | (35,777)          |
| Thereafter                          | 573,881           |
| <b>TOTAL</b>                        | <b>\$ 978,773</b> |

**15. DEFINED BENEFIT PENSION PLANS**

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system (cost-sharing plan); the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at [www.imrf.org](http://www.imrf.org). The Police and Firefighters' Pension Plans do not issue separate reports.

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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

The table below is a summary for all pension plans as of and for the year ended December 31, 2024:

|                                   | IMRF         | Police<br>Pension | Firefighters'<br>Pension | Total         |
|-----------------------------------|--------------|-------------------|--------------------------|---------------|
| Net pension liability             | \$ 9,192,562 | \$ 28,560,595     | \$ 46,559,467            | \$ 84,312,624 |
| Deferred outflows of<br>resources | 12,399,124   | 8,103,863         | 4,170,131                | 24,673,118    |
| Deferred inflows of<br>resources  | 101,527      | 6,066,444         | 1,341,365                | 7,509,336     |
| Pension expense/(income)          | (2,558,425)  | 5,869,939         | 9,054,502                | 12,366,016    |

a. Plan Descriptions

Illinois Municipal Retirement Fund

*Plan Administration*

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

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

IMRF is considered to be a cost-sharing multiple-employer defined benefit plan from the Village's perspective, since the Library also participates in the plan with the Village.

*Plan Membership*

At December 31, 2023, IMRF membership consisted of:

|                                                                           |              |
|---------------------------------------------------------------------------|--------------|
| Inactive employees or their beneficiaries<br>currently receiving benefits | 541          |
| Inactive employees entitled to but not yet<br>receiving benefits          | 259          |
| Active employees                                                          | 384          |
| <b>TOTAL</b>                                                              | <b>1,184</b> |

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Plan Membership (Continued)*

The IMRF data included in the table above includes membership of both the Village and the Arlington Heights Memorial Library (the Library).

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

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

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

*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The actual and required employer contribution for the year ended December 31, 2024 was 10.51% of covered payroll.

*Actuarial Assumptions*

The Village's net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Actuarial Assumptions (Continued)*

|                            |                   |
|----------------------------|-------------------|
| Actuarial valuation date   | December 31, 2023 |
| Actuarial cost method      | Entry-age normal  |
| Assumptions                |                   |
| Inflation                  | 2.25%             |
| Salary increases           | 2.85% to 13.75%   |
| Interest rate              | 7.25%             |
| Cost of living adjustments | 3.25%             |
| Asset valuation method     | Fair value        |

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

*Discount Rate*

The discount rate used to measure the total pension liability at December 31, 2023 was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.



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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Changes in the Net Pension Liability*

|                                                      | (a)<br>Total<br>Pension<br>Liability | (b)<br>Plan<br>Fiduciary<br>Net Position | (a) - (b)<br>Net<br>Pension<br>Liability |
|------------------------------------------------------|--------------------------------------|------------------------------------------|------------------------------------------|
| BALANCES AT<br>JANUARY 1, 2023                       | \$ 214,965,592                       | \$ 192,044,403                           | \$ 22,921,189                            |
| Changes for the period                               |                                      |                                          |                                          |
| Service cost                                         | 2,667,511                            | -                                        | 2,667,511                                |
| Interest                                             | 15,211,828                           | -                                        | 15,211,828                               |
| Difference between expected<br>and actual experience | 2,589,513                            | -                                        | 2,589,513                                |
| Changes in assumptions                               | (145,976)                            | -                                        | (145,976)                                |
| Employer contributions                               | -                                    | 3,252,836                                | (3,252,836)                              |
| Employee contributions                               | -                                    | 1,330,042                                | (1,330,042)                              |
| Net investment income                                | -                                    | 21,200,486                               | (21,200,486)                             |
| Benefit payments and refunds                         | (12,962,064)                         | (12,962,064)                             | -                                        |
| Other (net transfer)                                 | -                                    | 5,012,311                                | (5,012,311)                              |
| Net changes                                          | 7,360,812                            | 17,833,611                               | (10,472,799)                             |
| BALANCES AT<br>DECEMBER 31, 2023                     | \$ 222,326,404                       | \$ 209,878,014                           | \$ 12,448,390                            |

There were changes in assumptions related to mortality rates since the previous measurement date.

The table presented above includes amounts for both the Village and the Library. The Village's collective shares of the net pension liability at January 1, 2023 the employer contributions, and the net pension liability at December 31, 2023, were \$16,926,241, \$2,383,952, and \$9,192,562, respectively. The Library's collective shares of the net pension liability at January 1, 2023, the employer contributions, and the net pension liability at December 31, 2023, were \$5,994,948, \$941,036, and \$3,255,828, respectively.

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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended December 31, 2024, the Village recognized pension expense/(income) of \$(2,558,425).

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

|                                                                                     | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Difference between expected and actual experience                                   | \$ 2,122,530                         | \$ 26,452                           |
| Changes in assumption                                                               | -                                    | 75,075                              |
| Net difference between projected and actual earnings<br>on pension plan investments | 7,893,358                            | -                                   |
| Employer contributions subsequent to the measurement<br>date                        | 2,383,236                            | -                                   |
| <b>TOTAL</b>                                                                        | <b>\$ 12,399,124</b>                 | <b>\$ 101,527</b>                   |

\$2,383,236 reported as deferred outflows of resources related to pensions resulting from the Village contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the reporting year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending  
December 31,

|              |                     |
|--------------|---------------------|
| 2025         | \$ 1,837,332        |
| 2026         | 3,403,529           |
| 2027         | 5,766,311           |
| 2028         | (1,092,811)         |
| 2029         | -                   |
| Thereafter   | -                   |
| <b>TOTAL</b> | <b>\$ 9,914,361</b> |

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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)*

*Discount Rate Sensitivity*

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

|                                 | 1% Decrease<br>(6.25%) | Current<br>Discount Rate<br>(7.25%) | 1% Increase<br>(8.25%) |
|---------------------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability (Village) | \$ 27,049,429          | \$ 9,192,562                        | \$ (5,270,676)         |
| Net pension liability (Library) | 9,580,386              | 3,255,828                           | (1,866,772)            |
| Net pension liability (Total)   | <u>\$ 36,629,815</u>   | <u>\$ 12,448,390</u>                | <u>\$ (7,137,448)</u>  |

Police Pension Plan

*Plan Administration*

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

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

*Plan Membership*

At December 31, 2024, the measurement date, membership consisted of:

|                                                                  |                          |
|------------------------------------------------------------------|--------------------------|
| Inactive plan members currently receiving benefits               | 128                      |
| Inactive plan members entitled to but not yet receiving benefits | 14                       |
| Active plan members                                              | <u>105</u>               |
| <b>TOTAL</b>                                                     | <b><u><u>247</u></u></b> |

*Benefits Provided*

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

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Benefits Provided (Continued)*

Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}\%$  for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or  $\frac{1}{2}$  of the change in the Consumer Price Index for the proceeding calendar year.

*Contributions*

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The Village has chosen a policy to fund 100% of the past service costs by 2040. For the year ended December 31, 2024, the Village's contribution was 31.16% of covered payroll.

*Illinois Police Officers' Pension Investment Fund*

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Deposits with Financial Institutions*

The plan retains all of its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the plan. Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. At December 31, 2024, all of the Fund's bank balances were collateralized in accordance with their investment policy.

*Investments*

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

*Fair Value Measurement*

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at December 31, 2024.

*Net Asset Value*

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$187,618,865 at December 31, 2024. The pooled investments consist of the investments as noted in the target allocation table available at <https://ipopif.org>. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2024. The Plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Policy*

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

*Investment Rate of Return*

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 12.61%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount Rate*

The discount rate used to measure the total pension liability at December 31, 2024 was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Changes in the Net Pension Liability*

|                                                      | (a)<br>Total<br>Pension<br>Liability | (b)<br>Plan<br>Fiduciary<br>Net Position | (a) - (b)<br>Net<br>Pension<br>Liability |
|------------------------------------------------------|--------------------------------------|------------------------------------------|------------------------------------------|
| BALANCES AT<br>JANUARY 1, 2024                       | \$ 217,591,246                       | \$ 179,075,473                           | \$ 38,515,773                            |
| Changes for the period                               |                                      |                                          |                                          |
| Service cost                                         | 3,366,785                            | -                                        | 3,366,785                                |
| Interest                                             | 14,281,506                           | -                                        | 14,281,506                               |
| Difference between expected<br>and actual experience | 1,542,599                            | -                                        | 1,542,599                                |
| Changes in assumptions                               | -                                    | -                                        | -                                        |
| Changes in benefit terms                             | -                                    | -                                        | -                                        |
| Employer contributions                               | -                                    | 4,790,000                                | (4,790,000)                              |
| Employee contributions                               | -                                    | 1,430,170                                | (1,430,170)                              |
| Other contributions                                  | -                                    | 2,007                                    | (2,007)                                  |
| Net investment income                                | -                                    | 22,923,891                               | (22,923,891)                             |
| Benefit payments and refunds                         | (11,101,610)                         | (11,101,610)                             | -                                        |
| Administrative expense                               | (34,371)                             | (34,371)                                 | -                                        |
| Net changes                                          | 8,054,909                            | 18,010,087                               | (9,955,178)                              |
| BALANCES AT<br>DECEMBER 31, 2024                     | \$ 225,646,155                       | \$ 197,085,560                           | \$ 28,560,595                            |

There were no changes to actuarial assumptions in the current year.

As of December 31, 2024, the plan fiduciary net position as a percentage of the total pension liability was 87.34%.



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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Actuarial Assumptions*

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

|                            |                                  |
|----------------------------|----------------------------------|
| Actuarial valuation date   | December 31, 2024                |
| Actuarial cost method      | Entry-age normal                 |
| Assumptions                |                                  |
| Inflation                  | 2.50%                            |
| Salary increases           | Graded by years of service       |
| Interest rate              | 6.75%                            |
| Cost of living adjustments | 3.00% (Tier 1)<br>3.00% (Tier 2) |
| Asset valuation method     | Fair value                       |

Mortality assumptions were based upon the PubS-2010 base rates projected generationally with Scale MP2021.

*Discount Rate Sensitivity*

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

|                       | 1% Decrease<br>(5.75%) | Current<br>Discount Rate<br>(6.75%) | 1% Increase<br>(7.75%) |
|-----------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability | \$ 59,399,964          | \$ 28,560,595                       | \$ 3,323,043           |

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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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

For the year ended December 31, 2024, the Village recognized pension expense of \$5,869,939. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

|                                                                                  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|----------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Difference between expected and actual experience                                | \$ 6,166,944                         | \$ -                                |
| Changes in assumptions                                                           | 1,936,919                            | 796,228                             |
| Net difference between projected and actual earnings on pension plan investments | -                                    | 5,270,216                           |
| <b>TOTAL</b>                                                                     | <b>\$ 8,103,863</b>                  | <b>\$ 6,066,444</b>                 |

Changes in the net pension liability related to the difference in actual and expected experience or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

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

| <u>Year Ending<br/>December 31,</u> |                     |
|-------------------------------------|---------------------|
| 2025                                | \$ 2,993,591        |
| 2026                                | 4,372,041           |
| 2027                                | (3,708,538)         |
| 2028                                | (1,665,244)         |
| 2029                                | 45,569              |
| Thereafter                          | -                   |
| <b>TOTAL</b>                        | <b>\$ 2,037,419</b> |

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan

*Plan Administration*

Firefighter sworn personnel are covered by the Firefighters' Pension Plan, a single-employer defined benefit pension plan sponsored by the Village. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund.

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

*Plan Membership*

At December 31, 2024, the measurement date, membership consisted of:

|                                                                  |                          |
|------------------------------------------------------------------|--------------------------|
| Inactive plan members currently receiving benefits               | 110                      |
| Inactive plan members entitled to but not yet receiving benefits | 3                        |
| Active plan members                                              | <u>109</u>               |
| <b>TOTAL</b>                                                     | <b><u><u>222</u></u></b> |

*Benefits Provided*

The following is a summary of benefits of the plan as provided for in ILCS:

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Benefits Provided (Continued)*

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

Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}\%$  for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1<sup>st</sup> after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or  $\frac{1}{2}$  of the change in the Consumer Price Index for the proceeding calendar year.

*Contributions*

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with fewer than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Contributions are recognized when due pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the Firefighters' Pension Plan. The costs of administering the Firefighters' Pension Plan are financed through investment earnings. The Village is required to finance the Firefighters' Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Firefighters' Pension Plan. The Village has chosen a policy to fund 100% of the past service costs by 2040. For the year ended December 31, 2024, the Village's contribution was 42.01% of covered payroll.

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Illinois Firefighters' Pension Investment Fund*

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory.

*Deposits with Financial Institutions*

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

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy requires that any funds deposited directly in financial institutions should be made with fully federally insured financial institutions and that any deposits in excess of FDIC insurance should be collateralized at 110% of the fair market value of the deposits. The collateral will be held in a safekeeping by a third party and evidenced by a written agreement.

*Investments*

Investments of the plan are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual report as of June 30, 2024. A copy of that report can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, Illinois 60148 or at [www.ifpif.org](http://www.ifpif.org).

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Fair Value Measurement*

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The plan held no investments subject to fair value measurement at December 31, 2024.

*Net Asset Value*

The net asset value (NAV) of the plan's pooled investment in IFPIF was \$153,713,896 at December 31, 2024. The pooled investments consist of the investments as noted in the target allocation table available at [www.ifpif.org](http://www.ifpif.org). Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at December 31, 2024. The plan may redeem shares by giving notice by 5:00 pm central time on the 1<sup>st</sup> of each month. Requests properly submitted on or before the 1<sup>st</sup> of each month will be processed for redemption by the 14<sup>th</sup> of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

*Investment Policy*

IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2024. IFPIF is authorized to invest in all investments allowed by ILCS. The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

*Investment Rate of Return*

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.00%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Discount Rate*

The discount rate used to measure the total pension liability at December 31, 2024, was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability*

|                                                      | (a)<br>Total<br>Pension<br>Liability | (b)<br>Plan<br>Fiduciary<br>Net Position | (a) - (b)<br>Net<br>Pension<br>Liability |
|------------------------------------------------------|--------------------------------------|------------------------------------------|------------------------------------------|
| BALANCES AT<br>JANUARY 1, 2024                       | \$ 198,055,830                       | \$ 143,776,890                           | \$ 54,278,940                            |
| Changes for the period                               |                                      |                                          |                                          |
| Service cost                                         | 4,062,413                            | -                                        | 4,062,413                                |
| Interest                                             | 13,034,173                           | -                                        | 13,034,173                               |
| Difference between expected<br>and actual experience | (1,704,014)                          | -                                        | (1,704,014)                              |
| Changes in assumptions                               | -                                    | -                                        | -                                        |
| Changes in benefit terms                             | -                                    | -                                        | -                                        |
| Employer contributions                               | -                                    | 6,481,000                                | (6,481,000)                              |
| Employee contributions                               | -                                    | 1,284,080                                | (1,284,080)                              |
| Other contributions                                  | -                                    | 16,949                                   | (16,949)                                 |
| Net investment income                                | -                                    | 15,330,016                               | (15,330,016)                             |
| Benefit payments and refunds                         | (9,151,344)                          | (9,151,344)                              | -                                        |
| Administrative expense                               | (27,322)                             | (27,322)                                 | -                                        |
| Net changes                                          | 6,213,906                            | 13,933,379                               | (7,719,473)                              |
| BALANCES AT<br>DECEMBER 31, 2024                     | \$ 204,269,736                       | \$ 157,710,269                           | \$ 46,559,467                            |

There were no changes to actuarial assumptions in the current year.

As of December 31, 2024, the plan fiduciary net position as a percentage of the total pension liability was 77.21%.

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Actuarial Assumptions*

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

|                            |                                  |
|----------------------------|----------------------------------|
| Actuarial valuation date   | December 31, 2024                |
| Actuarial cost method      | Entry-age normal                 |
| Assumptions                |                                  |
| Inflation                  | 2.50%                            |
| Salary increases           | Graded by years of service       |
| Interest rate              | 6.75%                            |
| Cost of living adjustments | 3.00% (Tier 1)<br>3.00% (Tier 2) |
| Asset valuation method     | Fair value                       |

Mortality assumptions were based upon the PubS-2010 base rates projected generationally with Scale MP2021.

*Discount Rate Sensitivity*

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

|                       | 1% Decrease<br>(5.75%) | Current<br>Discount Rate<br>(6.75%) | 1% Increase<br>(7.75%) |
|-----------------------|------------------------|-------------------------------------|------------------------|
| Net pension liability | \$ 73,906,755          | \$ 46,559,467                       | \$ 24,063,036          |



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

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**15. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

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

For the year ended December 31, 2024, the Village recognized pension expense of \$9,054,502. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to the firefighters' pension from the following sources:

|                                                                                     | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Difference between expected and actual experience                                   | \$ 1,555,217                         | \$ 1,341,365                        |
| Changes in assumption                                                               | 1,770,807                            | -                                   |
| Net difference between projected and actual earnings<br>on pension plan investments | 844,107                              | -                                   |
| <b>TOTAL</b>                                                                        | <b>\$ 4,170,131</b>                  | <b>\$ 1,341,365</b>                 |

Changes in the net pension liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

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

| <u>Year Ending<br/>December 31,</u> |                     |
|-------------------------------------|---------------------|
| 2025                                | \$ 4,041,229        |
| 2026                                | 3,505,134           |
| 2027                                | (3,329,735)         |
| 2028                                | (1,387,862)         |
| 2029                                | -                   |
| Thereafter                          | -                   |
| <b>TOTAL</b>                        | <b>\$ 2,828,766</b> |

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

b. Fiduciary Funds Summary Financial Information

The following is summary financial information for the Police Pension Plan and the Firefighters' Pension Plan.

Statement of Net Position

|                                                                                 | Police<br>Pension     | Firefighters'<br>Pension | Total                 |
|---------------------------------------------------------------------------------|-----------------------|--------------------------|-----------------------|
| <b>ASSETS</b>                                                                   |                       |                          |                       |
| Cash and cash equivalents                                                       | \$ 8,831,330          | \$ 3,323,150             | \$ 12,154,480         |
| Investments                                                                     |                       |                          |                       |
| Investments held in the<br>Illinois Firefighters'<br>Pension Investment Fund    | -                     | 153,713,896              | 153,713,896           |
| Investments held in the<br>Illinois Police Officers'<br>Pension Investment Fund | 187,618,865           | -                        | 187,618,865           |
| Receivables                                                                     |                       |                          |                       |
| Accrued interest                                                                | 20,261                | -                        | 20,261                |
| Due from other funds                                                            | 662,320               | 673,421                  | 1,335,741             |
| Total assets                                                                    | 197,132,776           | 157,710,467              | 354,843,243           |
| <b>LIABILITIES</b>                                                              |                       |                          |                       |
| Due to Village                                                                  | 1,201                 | 198                      | 1,399                 |
| Deferred revenue                                                                | 46,015                | -                        | 46,015                |
| Total liabilities                                                               | 47,216                | 198                      | 47,414                |
| <b>NET POSITION</b>                                                             | <b>\$ 197,085,560</b> | <b>\$ 157,710,269</b>    | <b>\$ 354,795,829</b> |

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

**15. DEFINED BENEFIT PENSION PLANS (Continued)**

b. Fiduciary Funds Summary Financial Information (Continued)

Schedule of Changes in Net Position

|                                                  | Police<br>Pension | Firefighters'<br>Pension | Total          |
|--------------------------------------------------|-------------------|--------------------------|----------------|
| <b>ADDITIONS</b>                                 |                   |                          |                |
| Contributions                                    |                   |                          |                |
| Employer                                         | \$ 4,790,000      | \$ 6,481,000             | \$ 11,271,000  |
| Employee                                         | 1,430,170         | 1,284,080                | 2,714,250      |
| Other                                            | 2,007             | 16,949                   | 18,956         |
| Total contributions                              | 6,222,177         | 7,782,029                | 14,004,206     |
| Invest income                                    |                   |                          |                |
| Net appreciation in fair<br>value of investments | 20,072,675        | 12,411,686               | 32,484,361     |
| Interest income                                  | 3,264,464         | 3,101,281                | 6,365,745      |
| Less investment expense                          | (413,248)         | (182,951)                | (596,199)      |
| Net investment income                            | 22,923,891        | 15,330,016               | 38,253,907     |
| Total additions                                  | 29,146,068        | 23,112,045               | 52,258,113     |
| <b>DEDUCTIONS</b>                                |                   |                          |                |
| Administrative                                   | 34,371            | 27,322                   | 61,693         |
| Pension benefits and refunds                     | 11,101,610        | 9,151,344                | 20,252,954     |
| Total deductions                                 | 11,135,981        | 9,178,666                | 20,314,647     |
| <b>NET INCREASE</b>                              | 18,010,087        | 13,933,379               | 31,943,466     |
| <b>NET POSITION RESTRICTED<br/>FOR PENSIONS</b>  |                   |                          |                |
| January 1                                        | 179,075,473       | 143,776,890              | 322,852,363    |
| December 31                                      | \$ 197,085,560    | \$ 157,710,269           | \$ 354,795,829 |

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

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**16. CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION**

For the fiscal year ended December 31, 2024, the Village implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this guidance impacted the beginning accrual balance of compensated absence balances, which resulted in a restatement of beginning net position.

The net effect of the restatements are summarized below:

|                                                   | Governmental<br>Activities | Business-<br>Type<br>Activities |
|---------------------------------------------------|----------------------------|---------------------------------|
| BEGINNING NET POSITION,<br>AS PREVIOUSLY REPORTED | \$ 199,811,572             | \$ 97,423,876                   |
| Change in accounting principle - GASB 101         | (5,141,046)                | (418,156)                       |
| Total net restatement                             | (3,161,764)                | (418,156)                       |
| BEGINNING NET POSITION, AS RESTATED               | \$ 196,649,808             | \$ 97,005,720                   |
| <u>Proprietary Funds</u>                          |                            | Water and<br>Sewer Fund         |
| BEGINNING NET POSITION,<br>AS PREVIOUSLY REPORTED |                            | \$ 77,631,397                   |
| Change in accounting principle - GASB 101         |                            | (418,156)                       |
| Total net restatement                             |                            | (418,156)                       |
| BEGINNING NET POSITION, AS RESTATED               |                            | \$ 77,213,241                   |

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

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**16. CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTION**  
**(Continued)**

| <u>Internal Service Funds</u>                     | Health and<br>Life Insurance<br>Fund | Workers'<br>Compensation<br>Fund |
|---------------------------------------------------|--------------------------------------|----------------------------------|
| BEGINNING NET POSITION,<br>AS PREVIOUSLY REPORTED | \$ 3,860,559                         | \$ 5,679,691                     |
| Change in accounting principle - GASB 101         | (1,880)                              | (1,414)                          |
| Total net restatement                             | (1,880)                              | (1,414)                          |
| BEGINNING NET POSITION, AS RESTATED               | \$ 3,858,679                         | \$ 5,678,277                     |
| <u>Internal Service Funds</u>                     | Technology<br>Fund                   | Fleet<br>Operations<br>Fund      |
| BEGINNING NET POSITION,<br>AS PREVIOUSLY REPORTED | \$ 4,609,653                         | \$ 23,617,376                    |
| Change in accounting principle - GASB 101         | (70,451)                             | (94,566)                         |
| Total net restatement                             | (70,451)                             | (94,566)                         |
| BEGINNING NET POSITION, AS RESTATED               | \$ 4,539,202                         | \$ 23,522,810                    |

## **REQUIRED SUPPLEMENTARY INFORMATION**

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

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

For the Year Ended December 31, 2024

|                                                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        |
|--------------------------------------------------------------|----------------------------|-------------------------|----------------------|
| <b>REVENUES</b>                                              |                            |                         |                      |
| Taxes                                                        |                            |                         |                      |
| Property taxes                                               | \$ 26,085,000              | \$ 26,085,000           | \$ 25,715,026        |
| Other taxes                                                  | 17,582,000                 | 17,582,000              | 17,247,520           |
| Licenses and permits                                         | 2,679,400                  | 2,679,400               | 3,030,194            |
| Intergovernmental                                            | 33,189,000                 | 33,189,000              | 33,114,547           |
| Grants                                                       | 628,000                    | 628,000                 | 1,397,846            |
| Charges for services                                         | 17,000                     | 17,000                  | 112,906              |
| Fines and fees                                               | 6,891,600                  | 6,891,600               | 8,163,483            |
| Investment income                                            | 385,000                    | 385,000                 | 1,672,299            |
| Miscellaneous                                                | 618,800                    | 618,800                 | 821,881              |
|                                                              |                            |                         |                      |
| Total revenues                                               | 88,075,800                 | 88,075,800              | 91,275,702           |
| <b>EXPENDITURES</b>                                          |                            |                         |                      |
| Current                                                      |                            |                         |                      |
| General government                                           | 5,503,600                  | 5,503,600               | 5,090,060            |
| Public safety                                                | 57,328,400                 | 57,413,912              | 58,030,989           |
| Highways and streets                                         | 16,380,000                 | 16,604,987              | 15,583,507           |
| Community development                                        | 5,357,100                  | 5,357,755               | 5,293,455            |
| Health and welfare                                           | 2,583,300                  | 2,640,849               | 2,580,690            |
|                                                              |                            |                         |                      |
| Total expenditures                                           | 87,152,400                 | 87,521,103              | 86,578,701           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 923,400                    | 554,697                 | 4,697,001            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                      |
| Transfers in                                                 | 200,000                    | 200,000                 | 200,000              |
| Transfers out                                                | -                          | (1,800,000)             | (1,800,000)          |
|                                                              |                            |                         |                      |
| Total other financing sources (uses)                         | 200,000                    | (1,600,000)             | (1,600,000)          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>\$ 1,123,400</u>        | <u>\$ (1,045,303)</u>   | <u>3,097,001</u>     |
| <b>FUND BALANCE, JANUARY 1</b>                               |                            |                         | 34,155,321           |
| <b>FUND BALANCE, DECEMBER 31</b>                             |                            |                         | <u>\$ 37,252,322</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

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

Last Ten Fiscal Years

| <b>FISCAL YEAR ENDED DECEMBER 31,</b>                                | <b>2015</b>       | <b>2016</b>   | <b>2017</b>   | <b>2018*</b>      | <b>2019</b>   | <b>2020</b>   | <b>2021</b>         | <b>2022</b>         | <b>2023</b>         | <b>2024</b>       |
|----------------------------------------------------------------------|-------------------|---------------|---------------|-------------------|---------------|---------------|---------------------|---------------------|---------------------|-------------------|
| Actuarially determined contribution                                  | \$ 3,159,698      | \$ 3,257,572  | \$ 3,170,250  | \$ 2,473,709      | \$ 2,023,617  | \$ 2,619,117  | \$ 2,132,099        | \$ 2,199,349        | \$ 1,642,355        | \$ 2,383,236      |
| Contributions in relation to the actuarially determined contribution | 3,159,698         | 3,257,572     | 3,170,250     | 2,473,709         | 2,023,617     | 2,619,117     | 2,132,099           | 2,199,349           | 1,642,355           | 2,383,236         |
| Additional contributions                                             | 8,776             | -             | -             | 4,069             | -             | -             | 437,112             | 251,465             | 630,078             | 4,877             |
| <b>CONTRIBUTION DEFICIENCY (EXCESS)</b>                              | <b>\$ (8,776)</b> | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ (4,069)</b> | <b>\$ -</b>   | <b>\$ -</b>   | <b>\$ (437,112)</b> | <b>\$ (251,465)</b> | <b>\$ (630,078)</b> | <b>\$ (4,877)</b> |
| Covered payroll                                                      | \$ 24,380,386     | \$ 24,924,034 | \$ 25,690,842 | \$ 19,447,399     | \$ 20,055,727 | \$ 20,735,143 | \$ 20,200,789       | \$ 21,050,942       | \$ 21,878,375       | \$ 22,716,022     |
| Contributions as a percentage of covered payroll                     | 13.00%            | 13.07%        | 12.34%        | 12.74%            | 10.09%        | 12.63%        | 12.72%              | 11.64%              | 10.39%              | 10.51%            |

Notes to the Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 20 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually and postretirement benefit increases of 2.75% compounded annually.

\*Beginning December 31, 2018, the information above is presented for the Village only. Prior years include the Library information.

(See independent auditor's report.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
POLICE PENSION FUND**

Last Ten Fiscal Years

| <b>FISCAL YEAR ENDED DECEMBER 31,</b>                                | <b>2015</b>        | <b>2016</b>           | <b>2017</b>         | <b>2018</b>           | <b>2019</b>     | <b>2020</b>         | <b>2021</b>     | <b>2022</b>         | <b>2023</b>       | <b>2024</b>       |
|----------------------------------------------------------------------|--------------------|-----------------------|---------------------|-----------------------|-----------------|---------------------|-----------------|---------------------|-------------------|-------------------|
| Actuarially determined contribution                                  | \$ 4,432,000       | \$ 2,779,725          | \$ 3,839,961        | \$ 3,878,094          | \$ 4,016,824    | \$ 4,108,483        | \$ 4,072,578    | \$ 3,757,141        | \$ 4,189,711      | \$ 4,746,648      |
| Contributions in relation to the actuarially determined contribution | 4,500,000          | 4,500,000             | 3,994,000           | 5,379,000             | 4,017,000       | 4,209,000           | 4,073,000       | 4,114,000           | 3,986,418         | 4,190,000         |
| <b>CONTRIBUTION DEFICIENCY (EXCESS)</b>                              | <b>\$ (68,000)</b> | <b>\$ (1,720,275)</b> | <b>\$ (154,039)</b> | <b>\$ (1,500,906)</b> | <b>\$ (176)</b> | <b>\$ (100,517)</b> | <b>\$ (422)</b> | <b>\$ (356,859)</b> | <b>\$ 203,293</b> | <b>\$ 556,648</b> |
| Additional contributions                                             | \$ -               | \$ -                  | \$ -                | \$ -                  | \$ 1,500,000    | \$ 1,250,000        | \$ -            | \$ 2,000,000        | \$ -              | \$ 600,000        |
| Covered payroll                                                      | \$ 10,381,979      | \$ 10,722,080         | \$ 10,917,682       | \$ 11,153,797         | \$ 11,316,038   | \$ 11,175,270       | \$ 11,733,708   | \$ 12,332,522       | \$ 12,981,534     | \$ 13,445,275     |
| Contributions as a percentage of covered payroll                     | 43.34%             | 41.97%                | 36.58%              | 48.23%                | 35.50%          | 37.66%              | 34.71%          | 33.36%              | 30.71%            | 31.16%            |

Notes to the required supplementary information

|                               |                                                                 |
|-------------------------------|-----------------------------------------------------------------|
| Actuarial cost method         | Entry-age normal                                                |
| Amortization method           | Level % of pay (closed)                                         |
| Remaining amortization period | 16 years                                                        |
| Asset valuation method        | Three-year smoothed fair value                                  |
| Inflation                     | 2.50%                                                           |
| Salary increases              | Graded by years of service                                      |
| Investment rate of return     | 6.75%                                                           |
| Retirement age                | Graded by age (5% at age 50 to 100% at age 65)                  |
| Mortality                     | PubS-2010 base rates projected generationally with Scale MP2021 |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FIREFIGHTERS' PENSION FUND**

Last Ten Fiscal Years

| <b>FISCAL YEAR ENDED DECEMBER 31,</b>                                | <b>2015</b>                                                     | <b>2016</b>           | <b>2017</b>         | <b>2018</b>           | <b>2019</b>     | <b>2020</b>        | <b>2021</b>     | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       |
|----------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------|---------------------|-----------------------|-----------------|--------------------|-----------------|-------------------|-------------------|-------------------|
| Actuarially determined contribution                                  | \$ 5,055,378                                                    | \$ 3,235,984          | \$ 4,734,724        | \$ 4,852,647          | \$ 4,952,007    | \$ 5,030,110       | \$ 4,912,161    | \$ 5,255,147      | \$ 5,880,365      | \$ 6,705,279      |
| Contributions in relation to the actuarially determined contribution | 5,057,400                                                       | 5,100,000             | 4,889,000           | 6,353,000             | 4,953,000       | 5,130,000          | 4,913,000       | 4,962,000         | 5,372,130         | 5,881,000         |
| <b>CONTRIBUTION DEFICIENCY (EXCESS)</b>                              | <b>\$ (2,022)</b>                                               | <b>\$ (1,864,016)</b> | <b>\$ (154,276)</b> | <b>\$ (1,500,353)</b> | <b>\$ (993)</b> | <b>\$ (99,890)</b> | <b>\$ (839)</b> | <b>\$ 293,147</b> | <b>\$ 508,235</b> | <b>\$ 824,279</b> |
| Additional contributions                                             | \$ -                                                            | \$ -                  | \$ -                | \$ -                  | \$ 1,500,000    | \$ 1,250,000       | \$ -            | \$ 2,000,000      | \$ -              | \$ 600,000        |
| Covered payroll                                                      | \$ 10,617,314                                                   | \$ 10,623,394         | \$ 10,874,876       | \$ 11,626,566         | \$ 11,281,241   | \$ 11,851,132      | \$ 12,133,125   | \$ 12,439,265     | \$ 13,560,042     | \$ 13,998,580     |
| Contributions as a percentage of covered payroll                     | 47.63%                                                          | 48.01%                | 44.96%              | 54.64%                | 43.90%          | 43.29%             | 40.49%          | 39.89%            | 39.62%            | 42.01%            |
| Notes to the required supplementary information                      |                                                                 |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Actuarial cost method                                                | Entry-age normal                                                |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Amortization method                                                  | Level % of pay (closed)                                         |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Remaining amortization period                                        | 16 years                                                        |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Asset valuation method                                               | Three-year smoothed fair value                                  |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Inflation                                                            | 2.50%                                                           |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Salary increases                                                     | Graded by years of service                                      |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Investment rate of return                                            | 6.75%                                                           |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Retirement age                                                       | Graded by age (3% at age 50 to 100% at age 65)                  |                       |                     |                       |                 |                    |                 |                   |                   |                   |
| Mortality                                                            | PubS-2010 base rates projected generationally with Scale MP2021 |                       |                     |                       |                 |                    |                 |                   |                   |                   |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
POLICE PENSION FUND

Last Ten Fiscal Years

| MEASUREMENT DATE, DECEMBER 31,                               | 2015                  | 2016                  | 2017                  | 2018                  | 2019                  | 2020                  | 2021                  | 2022                  | 2023                  | 2024                  |
|--------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>TOTAL PENSION LIABILITY</b>                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service cost                                                 | \$ 1,989,231          | \$ 2,940,458          | \$ 2,941,583          | \$ 2,931,782          | \$ 3,057,662          | \$ 3,224,894          | \$ 2,907,221          | \$ 3,092,823          | \$ 3,183,044          | \$ 3,366,785          |
| Interest                                                     | 6,520,521             | 9,907,311             | 10,273,549            | 10,728,873            | 11,029,601            | 11,492,531            | 11,947,829            | 13,092,468            | 13,676,468            | 14,281,506            |
| Changes in benefit terms                                     | -                     | -                     | -                     | -                     | (15,185)              | -                     | -                     | -                     | -                     | -                     |
| Differences between expected and actual experience           | (1,044,681)           | (1,217,235)           | 495,807               | (3,899,982)           | 1,459,100             | 1,302,495             | 3,979,655             | 4,680,826             | 2,963,434             | 1,542,599             |
| Changes of assumptions                                       | -                     | 236,267               | (712,451)             | 2,333,982             | (107,864)             | 98,722                | 8,179,515             | (1,767,196)           | -                     | -                     |
| Benefit payments, including refunds and member contributions | (3,835,374)           | (6,053,746)           | (6,607,121)           | (7,136,881)           | (8,064,669)           | (8,919,945)           | (9,658,478)           | (10,296,202)          | (10,515,799)          | (11,101,610)          |
| Administrative expense                                       | -                     | -                     | -                     | -                     | (37,141)              | (53,509)              | (52,684)              | (31,926)              | (26,299)              | (34,371)              |
| Net change in total pension liability                        | 3,629,697             | 5,813,055             | 6,391,367             | 4,957,774             | 7,321,504             | 7,145,188             | 17,303,058            | 8,770,793             | 9,280,848             | 8,054,909             |
| Total pension liability - beginning                          | 146,977,962           | 150,607,659           | 156,420,714           | 162,812,081           | 167,769,855           | 175,091,359           | 182,236,547           | 199,539,605           | 208,310,398           | 217,591,246           |
| <b>TOTAL PENSION LIABILITY - ENDING</b>                      | <b>\$ 150,607,659</b> | <b>\$ 156,420,714</b> | <b>\$ 162,812,081</b> | <b>\$ 167,769,855</b> | <b>\$ 175,091,359</b> | <b>\$ 182,236,547</b> | <b>\$ 199,539,605</b> | <b>\$ 208,310,398</b> | <b>\$ 217,591,246</b> | <b>\$ 225,646,155</b> |
| <b>PLAN FIDUCIARY NET POSITION</b>                           |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Contributions - employer                                     | \$ 4,500,000          | \$ 4,500,000          | \$ 3,994,000          | \$ 5,379,000          | \$ 5,267,000          | \$ 4,209,000          | \$ 4,073,000          | \$ 6,114,000          | \$ 3,986,418          | \$ 4,790,000          |
| Contributions - member                                       | 691,981               | 1,036,023             | 1,151,412             | 1,144,554             | 1,304,981             | 1,210,559             | 1,146,864             | 1,224,154             | 2,030,248             | 1,430,170             |
| Contributions - other                                        | 4,776                 | 355,856               | 1,127                 | 11,828                | 5,650                 | 748                   | 530,584               | 873,309               | 3,491                 | 2,007                 |
| Net investment income                                        | (1,016,522)           | 6,685,207             | 17,098,096            | (6,034,752)           | 26,104,148            | 18,366,519            | 26,574,971            | (23,697,367)          | 23,637,510            | 22,923,891            |
| Benefit payments, including refunds of member contributions  | (3,835,374)           | (6,053,746)           | (6,607,121)           | (7,136,881)           | (8,064,669)           | (8,919,945)           | (9,658,478)           | (10,296,202)          | (10,515,799)          | (11,101,610)          |
| Administrative expense                                       | (27,218)              | (37,365)              | (43,276)              | (34,640)              | (37,166)              | (53,509)              | (52,684)              | (31,926)              | (26,299)              | (34,371)              |
| Net change in plan fiduciary net position                    | 317,643               | 6,485,975             | 15,594,238            | (6,670,891)           | 24,579,944            | 14,813,372            | 22,614,257            | (25,814,032)          | 19,115,569            | 18,010,087            |
| Plan fiduciary net position - beginning                      | 108,039,398           | 108,357,041           | 114,843,016           | 130,437,254           | 123,766,363           | 148,346,307           | 163,159,679           | 185,773,936           | 159,959,904           | 179,075,473           |
| <b>PLAN FIDUCIARY NET POSITION - ENDING</b>                  | <b>\$ 108,357,041</b> | <b>\$ 114,843,016</b> | <b>\$ 130,437,254</b> | <b>\$ 123,766,363</b> | <b>\$ 148,346,307</b> | <b>\$ 163,159,679</b> | <b>\$ 185,773,936</b> | <b>\$ 159,959,904</b> | <b>\$ 179,075,473</b> | <b>\$ 197,085,560</b> |
| <b>EMPLOYER'S NET PENSION LIABILITY</b>                      | <b>\$ 42,250,618</b>  | <b>\$ 41,577,698</b>  | <b>\$ 32,374,827</b>  | <b>\$ 44,003,492</b>  | <b>\$ 26,745,052</b>  | <b>\$ 19,076,868</b>  | <b>\$ 13,765,669</b>  | <b>\$ 48,350,494</b>  | <b>\$ 38,515,773</b>  | <b>\$ 28,560,595</b>  |

| MEASUREMENT DATE, DECEMBER 31,                                             | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|----------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plan fiduciary net position as a percentage of the total pension liability | 71.95%        | 73.42%        | 80.12%        | 73.77%        | 84.73%        | 89.53%        | 93.10%        | 76.79%        | 82.30%        | 87.34%        |
| Covered payroll                                                            | \$ 10,381,979 | \$ 10,722,080 | \$ 10,917,682 | \$ 11,153,797 | \$ 11,316,038 | \$ 11,175,270 | \$ 11,733,708 | \$ 12,332,522 | \$ 12,981,534 | \$ 13,445,275 |
| Employer's net pension liability as a percentage of covered payroll        | 407.00%       | 387.80%       | 296.50%       | 394.50%       | 236.30%       | 170.70%       | 117.30%       | 392.10%       | 296.70%       | 212.40%       |

Notes to Required Supplementary Information

**Year Ended December 31, 2024** - There were no changes in assumptions.

**Year Ended December 31, 2023** - There were no changes in assumptions.

**Year Ended December 31, 2022** -There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2021** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2020** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2019** - There were changes in assumptions related to mortality rates. In addition, there were changes in plan benefits required under PA-101-0610 (SB 1300).

**Year Ended December 31, 2018** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2017** - There were changes in assumptions related to retirement rates and

**Year Ended December 31, 2016** - There were changes in assumptions related to marital status rates and

**Year Ended April 30, 2015** - There was a change in the actuarial cost method from projected unit credit

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
FIREFIGHTERS' PENSION FUND**

Last Ten Fiscal Years

| <b>MEASUREMENT DATE, DECEMBER 31,</b>                        | <b>2015</b>           | <b>2016</b>           | <b>2017</b>           | <b>2018</b>           | <b>2019</b>           | <b>2020</b>           | <b>2021</b>           | <b>2022</b>           | <b>2023</b>           | <b>2024</b>           |
|--------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>TOTAL PENSION LIABILITY</b>                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service cost                                                 | \$ 2,190,940          | \$ 3,459,315          | \$ 3,419,246          | \$ 3,524,860          | \$ 3,677,732          | \$ 3,703,881          | \$ 3,758,807          | \$ 4,066,105          | \$ 3,813,335          | \$ 4,062,413          |
| Investment income                                            | 6,058,901             | 9,234,329             | 9,618,402             | 9,793,838             | 10,133,648            | 10,454,457            | 10,772,140            | 11,801,187            | 12,471,648            | 13,034,173            |
| Changes in benefit terms                                     | -                     | -                     | -                     | -                     | (140,839)             | -                     | -                     | -                     | -                     | -                     |
| Differences between expected and actual experience           | 1,574                 | (1,336,382)           | (2,422,578)           | (843,543)             | (1,350,024)           | (1,740,361)           | 780,407               | 2,063,546             | 1,097,541             | (1,704,014)           |
| Changes of assumptions                                       | -                     | 228,889               | (1,287,282)           | (832,861)             | (113,594)             | 99,604                | 8,242,761             | 805,981               | -                     | -                     |
| Benefit payments, including refunds and member contributions | (3,946,419)           | (6,222,695)           | (6,552,552)           | (6,832,215)           | (7,210,277)           | (7,617,823)           | (7,913,187)           | (8,508,695)           | (8,814,870)           | (9,151,344)           |
| Administrative expense                                       | -                     | -                     | -                     | -                     | (28,405)              | (28,116)              | (73,219)              | (129,528)             | (51,691)              | (27,322)              |
| Net change in total pension liability                        | 4,304,996             | 5,363,456             | 2,775,236             | 4,810,079             | 4,968,241             | 4,871,642             | 15,567,709            | 10,098,596            | 8,515,963             | 6,213,906             |
| Total pension liability - beginning                          | 136,779,912           | 141,084,908           | 146,448,364           | 149,223,600           | 154,033,679           | 159,001,920           | 163,873,562           | 179,441,271           | 189,539,867           | 198,055,830           |
| <b>TOTAL PENSION LIABILITY - ENDING</b>                      | <b>\$ 141,084,908</b> | <b>\$ 146,448,364</b> | <b>\$ 149,223,600</b> | <b>\$ 154,033,679</b> | <b>\$ 159,001,920</b> | <b>\$ 163,873,562</b> | <b>\$ 179,441,271</b> | <b>\$ 189,539,867</b> | <b>\$ 198,055,830</b> | <b>\$ 204,269,736</b> |
| <b>PLAN FIDUCIARY NET POSITION</b>                           |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Contributions - employer                                     | \$ 5,057,400          | \$ 5,100,000          | \$ 4,889,000          | \$ 6,353,000          | \$ 6,203,000          | \$ 5,130,000          | \$ 4,913,000          | \$ 6,962,000          | \$ 5,372,130          | \$ 6,481,000          |
| Contributions - member                                       | 689,993               | 989,862               | 1,021,422             | 1,065,390             | 1,097,478             | 1,141,126             | 1,145,403             | 1,168,906             | 1,217,137             | 1,284,080             |
| Contributions - other                                        | 21,628                | 20                    | 5,406                 | 641                   | 1,299                 | 6,208                 | 94,381                | -                     | 11,690.00             | 16,949                |
| Net investment income                                        | (2,559,246)           | 6,915,387             | 12,680,482            | (3,662,611)           | 17,090,656            | 13,683,719            | 14,996,271            | (21,375,427)          | 18,563,778            | 15,330,016            |
| Benefit payments, including refunds of member contributions  | (3,946,419)           | (6,222,695)           | (6,552,552)           | (6,832,215)           | (7,210,277)           | (7,617,823)           | (7,913,187)           | (8,508,695)           | (8,814,870)           | (9,151,344)           |
| Administrative expense                                       | (62,395)              | (62,158)              | (27,283)              | (28,953)              | (28,405)              | (28,116)              | (73,219)              | (129,528)             | (51,691)              | (27,322)              |
| Net change in plan fiduciary net position                    | (799,039)             | 6,720,416             | 12,016,475            | (3,104,748)           | 17,153,751            | 12,315,114            | 13,162,649            | (21,882,744)          | 16,298,174            | 13,933,379            |
| Plan fiduciary net position - beginning                      | 91,896,842            | 91,097,803            | 97,818,219            | 109,834,694           | 106,729,946           | 123,883,697           | 136,198,811           | 149,361,460           | 127,478,716           | 143,776,890           |
| <b>PLAN FIDUCIARY NET POSITION - ENDING</b>                  | <b>\$ 91,097,803</b>  | <b>\$ 97,818,219</b>  | <b>\$ 109,834,694</b> | <b>\$ 106,729,946</b> | <b>\$ 123,883,697</b> | <b>\$ 136,198,811</b> | <b>\$ 149,361,460</b> | <b>\$ 127,478,716</b> | <b>\$ 143,776,890</b> | <b>\$ 157,710,269</b> |
| <b>EMPLOYER'S NET PENSION LIABILITY</b>                      | <b>\$ 49,987,105</b>  | <b>\$ 48,630,145</b>  | <b>\$ 39,388,906</b>  | <b>\$ 47,303,733</b>  | <b>\$ 35,118,223</b>  | <b>\$ 27,674,751</b>  | <b>\$ 30,079,811</b>  | <b>\$ 62,061,151</b>  | <b>\$ 54,278,940</b>  | <b>\$ 46,559,467</b>  |

| MEASUREMENT DATE, DECEMBER 31,                                             | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|----------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Plan fiduciary net position as a percentage of the total pension liability | 64.57%        | 66.79%        | 73.60%        | 69.29%        | 77.91%        | 83.11%        | 83.24%        | 67.26%        | 72.59%        | 77.21%        |
| Covered payroll                                                            | \$ 10,617,314 | \$ 10,623,394 | \$ 10,874,876 | \$ 11,626,566 | \$ 11,281,241 | \$ 11,851,132 | \$ 12,133,125 | \$ 12,439,265 | \$ 13,560,042 | \$ 13,998,580 |
| Employer's net pension liability as a percentage of covered payroll        | 470.80%       | 457.80%       | 362.20%       | 406.90%       | 311.30%       | 233.50%       | 247.90%       | 498.90%       | 400.30%       | 332.60%       |

Notes to Required Supplementary Information

**Year Ended December 31, 2024** - There were no changes in assumptions.

**Year Ended December 31, 2023** - There were no changes in assumptions.

**Year Ended December 31, 2022** -There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2021** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2020** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2019** - There were changes in assumptions related to mortality rates. In addition, there were changes in plan benefits required under PA-101-0610 (SB 1300).

**Year Ended December 31, 2018** - There were changes in assumptions related to mortality rates.

**Year Ended December 31, 2017** - There were changes in assumptions related to retirement rates and

**Year Ended December 31, 2016** - There were changes in assumptions related to marital status rates and

**Year Ended April 30, 2015** - There was a change in the actuarial cost method from projected unit credit

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

SCHEDULE OF THE VILLAGE'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

| <b>MEASUREMENT DATE DECEMBER 31,</b>                                                                          | <b>2014</b>   | <b>2015</b>   | <b>2016</b>   | <b>2017</b>  | <b>2018</b>   | <b>2019</b>   | <b>2020</b> | <b>2021</b>     | <b>2022</b>   | <b>2023</b>  |
|---------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|-------------|-----------------|---------------|--------------|
| Employer's proportion of net pension liability (asset)                                                        | 73.85%        | 73.85%        | 73.85%        | 73.85%       | 73.85%        | 73.85%        | 73.85%      | 73.85%          | 73.85%        | 73.85%       |
| Employer's proportionate share of net pension liability (asset)                                               | \$ 10,753,457 | \$ 16,955,133 | \$ 17,742,985 | \$ 3,784,058 | \$ 22,559,933 | \$ 10,898,733 | \$ 44,609   | \$ (15,148,152) | \$ 16,926,241 | \$ 9,192,562 |
| Employer's covered payroll                                                                                    | 18,004,915    | 18,148,759    | 18,553,451    | 19,122,774   | 19,447,399    | 20,055,727    | 20,735,143  | 20,200,789      | 21,050,942    | 21,878,375   |
| Employer's proportionate share of the net pension liability (asset)<br>as a percentage of its covered payroll | 59.73%        | 93.42%        | 95.63%        | 19.79%       | 116.00%       | 54.34%        | 0.22%       | (74.99%)        | 80.41%        | 42.02%       |
| Plan fiduciary net position as a percentage of the total<br>pension liability                                 | 90.96%        | 86.40%        | 86.35%        | 97.10%       | 83.82%        | 92.46%        | 99.97%      | 109.90%         | 89.34%        | 94.40%       |

Prior to 2019, the Library was presented as a component unit of the Village. Beginning January 1, 2019, IMRF is presented as a cost-sharing plan with the Library. Information above for 2015 through 2018 is estimated based on allocation used in 2019.

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

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

Last Seven Fiscal Years

| <b>MEASUREMENT DATE DECEMBER 31,</b>                                        | <b>2018</b>          | <b>2019</b>          | <b>2020</b>          | <b>2021</b>          | <b>2022</b>          | <b>2023</b>          | <b>2024</b>          |
|-----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>TOTAL OPEB LIABILITY</b>                                                 |                      |                      |                      |                      |                      |                      |                      |
| Service cost                                                                | \$ 650,191           | \$ 570,040           | \$ 741,577           | \$ 787,662           | \$ 844,877           | \$ 1,065,686         | \$ 1,077,273         |
| Interest                                                                    | 726,304              | 983,165              | 779,169              | 536,660              | 506,620              | 1,029,593            | 1,012,916            |
| Benefit changes                                                             | -                    | -                    | (866,236)            | -                    | -                    | -                    | (6,124,696)          |
| Changes in assumptions                                                      | (1,191,261)          | 3,921,667            | 2,213,789            | 506,106              | (1,824,294)          | 783,865              | 776,278              |
| Differences between expected and actual experience                          | 3,749,195            | -                    | (3,274,902)          | -                    | (346,840)            | -                    | 869,401              |
| Implicit benefit payments                                                   | (1,028,719)          | (1,107,830)          | (1,134,306)          | (1,053,223)          | (1,206,430)          | (1,377,463)          | (1,489,408)          |
| Net change in total OPEB liability                                          | 2,905,710            | 4,367,042            | (1,540,909)          | 777,205              | (2,026,067)          | 1,501,681            | (3,878,236)          |
| Total OPEB liability - beginning                                            | 21,627,827           | 24,533,537           | 28,900,579           | 27,359,670           | 28,136,875           | 26,110,808           | 27,612,489           |
| <b>TOTAL OPEB LIABILITY - ENDING</b>                                        | <b>\$ 24,533,537</b> | <b>\$ 28,900,579</b> | <b>\$ 27,359,670</b> | <b>\$ 28,136,875</b> | <b>\$ 26,110,808</b> | <b>\$ 27,612,489</b> | <b>\$ 23,734,253</b> |
| Covered-employee payroll                                                    | \$ 44,727,544        | \$ 41,876,464        | \$ 41,370,995        | \$ 42,612,126        | \$ 41,364,577        | \$ 42,605,514        | \$ 48,148,896        |
| Employer's total OPEB liability as a percentage of covered-employee payroll | 54.85%               | 69.01%               | 66.13%               | 66.03%               | 63.12%               | 64.81%               | 49.29%               |

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

There was a change in assumptions related to the discount rate, mortality assumptions, and the withdrawal, disability, and retirement rates in 2018.

There was a change in assumptions related to the discount rate in 2019.

There was a change in assumptions related to the discount rate and healthcare cost trend rates in 2020.

There was a change in benefits related to the elimination of the Affordable Care Act Excise Tax.

There was a change in assumptions related to the discount rate in 2021.

There was a change in assumptions related to the discount rate and healthcare cost trend rates in 2022.

There was a change in assumptions related to the discount rate in 2023.

There was a change in assumptions related to the discount rate in 2024.

There were changes in benefit terms related to eliminating the subsidy for PSEBA retirees once they become eligible for Medicare in 2024.

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

(See independent auditor's report.)



VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS  
POLICE PENSION FUND

Last Ten Fiscal Years

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| FISCAL YEAR ENDED DECEMBER 31,                                     | 2015    | 2016  | 2017   | 2018    | 2019   | 2020   | 2021   | 2022     | 2023   | 2024   |
|--------------------------------------------------------------------|---------|-------|--------|---------|--------|--------|--------|----------|--------|--------|
| Annual money-weighted rate of return,<br>net of investment expense | (4.74%) | 6.28% | 14.90% | (5.03%) | 21.27% | 13.37% | 16.60% | (12.52%) | 15.53% | 12.61% |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

SCHEDULE OF INVESTMENT RETURNS  
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

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| FISCAL YEAR ENDED DECEMBER 31,                                     | 2015    | 2016  | 2017   | 2018    | 2019   | 2020   | 2021     | 2022  | 2023   | 2024   |
|--------------------------------------------------------------------|---------|-------|--------|---------|--------|--------|----------|-------|--------|--------|
| Annual money-weighted rate of return,<br>net of investment expense | (2.50%) | 7.70% | 13.24% | (3.35%) | 16.55% | 11.30% | (13.43%) | 3.19% | 13.40% | 11.00% |

(See independent auditor's report.)

# **VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

## **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

December 31, 2024

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### **1. BUDGETS**

The Village of Arlington Heights operates under the Budget Officer Act as outlined in the Illinois Compiled Statutes. Under this law the Village Board is required to adopt the budget prior to the beginning of the fiscal year to which it applies. The Village's fiscal year is January 1 through December 31. The law also provides that the budget shall serve as the Village's annual appropriation ordinance.

All departments submit budget requests to the Village Manager so that a budget may be prepared. The Village Manager's budget includes the proposed expenditures and a means for financing them. A number of internal budget review meetings are held with the Village Manager, Finance Department Staff and Department Directors to review budget proposals in September.

At two Committee-of-the-Whole (the Committee) meetings in November, the Village Manager submits to the Committee the proposed operating budget for the fiscal year commencing the following January 1. At the first Village Board of Trustees meeting in December, a Public Hearing is conducted to obtain any additional citizen comments. Following the Public Hearing, the Board of Trustees considers the proposed operating budget for the fiscal year commencing the following January 1 as approved by the Committee.

Prior to January 1, the Budget, which by State law also serves as the appropriation ordinance, is adopted by the Board of Trustees and constitutes the legal budget of the Village. Each year the Village Board reviews and approves budget amendments as necessary.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Pension Trust funds. All annual appropriations lapse at fiscal year-end.

### **2. EXPENDITURES EXCEEDED BUDGET**

During the year ended December 31, 2024, expenditures exceeded budget in the Criminal Investigations Fund by \$5,322.

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

## **MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

General Fund - to account for resources traditionally associated with governments that are not accounted for in another fund.

### **DEBT SERVICE FUND**

Debt Service Fund - to accumulate monies for payment of principal and interest on general obligation bonds.

### **CAPITAL PROJECTS FUND**

Capital Projects Fund - to account for the costs of miscellaneous capital improvement projects and equipment replacement. Financing is provided by earmarking revenues to provide for the costs associated with the projects. Major projects include: road improvements, curb replacement, paving maintenance, and sidewalk replacement/installation.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

GENERAL FUND

BALANCE SHEET

December 31, 2024  
(with comparative actual)

|                                                                                | <b>2024</b>          | <b>2023</b>          |
|--------------------------------------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                                                  |                      |                      |
| Cash and investments                                                           | \$ 32,364,449        | \$ 30,168,424        |
| Receivables (net, where applicable,<br>of allowances for uncollectibles)       |                      |                      |
| Property taxes                                                                 | 26,930,500           | 26,436,343           |
| Other taxes                                                                    | 7,805,407            | 7,370,192            |
| Accrued interest                                                               | 2,279                | 2,677                |
| Leases                                                                         | 2,373,708            | 2,507,828            |
| Other                                                                          | 3,216,095            | 1,626,664            |
| Due from other funds                                                           | 200,001              | 200,001              |
| Due from fiduciary funds                                                       | 1,399                | -                    |
| Prepaid items                                                                  | 81,430               | 220,881              |
| Inventory                                                                      | 87,429               | 80,202               |
| <b>TOTAL ASSETS</b>                                                            | <b>\$ 73,062,697</b> | <b>\$ 68,613,212</b> |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b>       |                      |                      |
| <b>LIABILITIES</b>                                                             |                      |                      |
| Accounts payable                                                               | \$ 1,171,027         | \$ 1,248,213         |
| Accrued payroll                                                                | 1,776,653            | 2,334,933            |
| Deposits payable                                                               | 2,101,864            | 1,952,556            |
| Due to fiduciary funds                                                         | 1,335,741            | 123,590              |
| Unearned revenue                                                               | 18,728               | 18,728               |
| Total liabilities                                                              | 6,404,013            | 5,678,020            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                           |                      |                      |
| Property taxes                                                                 | 26,930,500           | 26,095,000           |
| Leases                                                                         | 2,475,862            | 2,684,871            |
| Total deferred inflows of resources                                            | 29,406,362           | 28,779,871           |
| Total liabilities and deferred inflows of resources                            | 35,810,375           | 34,457,891           |
| <b>FUND BALANCES</b>                                                           |                      |                      |
| Nonspendable                                                                   |                      |                      |
| Prepaid items                                                                  | 81,430               | 220,881              |
| Inventory                                                                      | 87,429               | 80,202               |
| Unrestricted                                                                   |                      |                      |
| Assigned                                                                       |                      |                      |
| Wellness programs                                                              | 3,609                | -                    |
| Disabled citizens programs                                                     | 2,018                | 3,130                |
| Emergency assistance programs                                                  | 284,086              | 268,654              |
| Senior center maintenance                                                      | 238,000              | 255,000              |
| Canine unit donation                                                           | 127,793              | 127,793              |
| TIF refund                                                                     | 450,000              | 350,000              |
| Unassigned                                                                     | 35,977,957           | 32,849,661           |
| Total fund balances                                                            | 37,252,322           | 34,155,321           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <b>\$ 73,062,697</b> | <b>\$ 68,613,212</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                             | <b>2024</b>                |                         |               | <b>2023</b>   |
|-----------------------------|----------------------------|-------------------------|---------------|---------------|
|                             | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>TAXES</b>                |                            |                         |               |               |
| Property taxes              | \$ 26,085,000              | \$ 26,085,000           | \$ 25,715,026 | \$ 24,794,901 |
| Other taxes                 |                            |                         |               |               |
| Hotel tax                   | 930,000                    | 930,000                 | 1,038,147     | 917,624       |
| Food/beverage tax           | 2,511,000                  | 2,511,000               | 2,609,939     | 2,497,517     |
| Sales tax - home rule       | 7,596,000                  | 7,596,000               | 7,483,183     | 7,299,874     |
| Telecommunications tax      | 1,620,000                  | 1,620,000               | 1,675,344     | 1,683,886     |
| Natural gas utility tax     | 2,100,000                  | 2,100,000               | 1,735,585     | 1,907,702     |
| Electric utility tax        | 2,800,000                  | 2,800,000               | 2,666,164     | 2,671,955     |
| Other taxes                 | 25,000                     | 25,000                  | 39,158        | 44,862        |
| Total other taxes           | 17,582,000                 | 17,582,000              | 17,247,520    | 17,023,420    |
| Total taxes                 | 43,667,000                 | 43,667,000              | 42,962,546    | 41,818,321    |
| <b>LICENSES AND PERMITS</b> |                            |                         |               |               |
| Business licenses           | 700,000                    | 700,000                 | 642,801       | 486,770       |
| Liquor licenses             | 400,000                    | 400,000                 | 426,924       | 400,528       |
| Vehicle licenses            | -                          | -                       | -             | 284,072       |
| Dog licenses                | -                          | -                       | -             | 13,564        |
| Public chauffeur licenses   | 100                        | 100                     | -             | -             |
| Multi-dwelling licenses     | 80,000                     | 80,000                  | -             | 16,684        |
| Revenue suspense OL         | -                          | -                       | -             | 128,691       |
| Building permits            | 1,200,000                  | 1,200,000               | 1,606,459     | 1,110,020     |
| Electrical permits          | 105,000                    | 105,000                 | 132,474       | 87,683        |
| Plumbing permits            | 80,000                     | 80,000                  | 94,001        | 72,337        |
| Sign permits                | 12,000                     | 12,000                  | 11,950        | 10,480        |
| Elevator permits            | 55,000                     | 55,000                  | 60,408        | 35,712        |
| Occupancy permits           | 20,000                     | 20,000                  | 10,000        | 6,500         |
| Driveway permits            | 300                        | 300                     | -             | -             |
| Air conditioner permits     | 15,000                     | 15,000                  | 30,830        | 12,701        |
| Swimming pool permits       | 3,000                      | 3,000                   | 7,722         | 187           |
| Chimney permits             | 1,500                      | 1,500                   | -             | 329           |
| Wrecking permits            | 7,500                      | 7,500                   | 6,625         | 17,500        |
| Other permits               | -                          | -                       | -             | 722           |
| Total licenses and permits  | 2,679,400                  | 2,679,400               | 3,030,194     | 2,684,480     |
| <b>INTERGOVERNMENTAL</b>    |                            |                         |               |               |
| Shared income tax           | 12,353,000                 | 12,353,000              | 13,190,967    | 12,406,362    |
| Municipal sales tax         | 16,436,000                 | 16,436,000              | 16,362,720    | 15,414,286    |
| State use tax               | 3,300,000                  | 3,300,000               | 2,737,220     | 3,052,746     |
| Replacement tax             | 1,100,000                  | 1,100,000               | 823,640       | 1,394,467     |
| Total intergovernmental     | 33,189,000                 | 33,189,000              | 33,114,547    | 32,267,861    |

(This statement is continued on the following pages.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                   | <b>2024</b>                |                         |               | <b>2023</b>   |
|-----------------------------------|----------------------------|-------------------------|---------------|---------------|
|                                   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>GRANTS</b>                     |                            |                         |               |               |
| Training reimbursement            | \$ 50,000                  | \$ 50,000               | \$ 60,191     | \$ 83,794     |
| Task force reimbursement          | 20,000                     | 20,000                  | 21,353        | 19,841        |
| Emergency responses reimbursement | -                          | -                       | 8,110         | -             |
| Counselor in the park             | 23,000                     | 23,000                  | -             | 11,199        |
| Library services                  | 138,000                    | 138,000                 | 138,000       | 138,000       |
| Other grants                      | 397,000                    | 397,000                 | 1,170,192     | 646,963       |
| Total grants                      | 628,000                    | 628,000                 | 1,397,846     | 899,797       |
| <b>CHARGES FOR SERVICES</b>       |                            |                         |               |               |
| Escrow deposits                   | 12,000                     | 12,000                  | 82,865        | 81,718        |
| Guaranteed bonds                  | 5,000                      | 5,000                   | 30,041        | 24,240        |
| Total charges for services        | 17,000                     | 17,000                  | 112,906       | 105,958       |
| <b>FINES AND FEES</b>             |                            |                         |               |               |
| Traffic court fines               | 150,000                    | 150,000                 | 116,785       | 131,778       |
| Parking fines                     | 500,500                    | 500,500                 | 488,502       | 488,808       |
| Compliance ticket fines           | 100                        | 100                     | 12,250        | 12,550        |
| Other fines                       | 16,000                     | 16,000                  | 1,825         | 8,444         |
| Cable franchise fees              | 1,350,000                  | 1,350,000               | 1,104,231     | 1,245,263     |
| Special PW detail fees            | 3,000                      | 3,000                   | 17,349        | 10,005        |
| Plan commission hearings          | -                          | -                       | 46,810        | 30,125        |
| Reinspections                     | -                          | -                       | 1,175         | -             |
| Rezoning fees                     | 10,000                     | 10,000                  | -             | 9,580         |
| Plan exam fees                    | 100,000                    | 100,000                 | 66,805        | 83,944        |
| Fire plan examination fees        | 60,000                     | 60,000                  | 41,381        | 50,045        |
| Engineering service fees          | 225,000                    | 225,000                 | 294,327       | 79,888        |
| Ambulance service fees            | 3,800,000                  | 3,800,000               | 5,209,414     | 3,803,268     |
| Special police detail             | 150,000                    | 150,000                 | 206,795       | 186,121       |
| Police counselor fees             | 370,000                    | 370,000                 | 427,944       | 384,406       |
| Police records fees               | 12,000                     | 12,000                  | 14,260        | 14,927        |
| Special fire detail               | 25,000                     | 25,000                  | 36,175        | 37,525        |
| False alarm fees                  | -                          | -                       | 25,250        | 12,950        |
| Chemical user fees                | 10,000                     | 10,000                  | -             | 4,495         |
| Criminal registration fees        | -                          | -                       | 2,140         | -             |
| DUI administration charges        | 65,000                     | 65,000                  | 22,700        | 53,540        |
| Health inspection fees            | -                          | -                       | -             | 25            |
| Weed cutting fees                 | 5,000                      | 5,000                   | 10,005        | 15,165        |
| Animal detention fees             | -                          | -                       | -             | 75            |
| Other fees                        | 40,000                     | 40,000                  | 17,360        | 33,480        |
| Total fines and fees              | 6,891,600                  | 6,891,600               | 8,163,483     | 6,696,407     |
| <b>INVESTMENT INCOME</b>          | 385,000                    | 385,000                 | 1,672,299     | 1,815,694     |

(This statement is continued on the following page.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                | <b>2024</b>                |                         |                      | <b>2023</b>          |
|--------------------------------|----------------------------|-------------------------|----------------------|----------------------|
|                                | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Actual</b>        |
| <b>MISCELLANEOUS</b>           |                            |                         |                      |                      |
| Damage claims                  | \$ 32,000                  | \$ 32,000               | \$ 21,372            | \$ 35,862            |
| Equipment sales                | 5,000                      | 5,000                   | 3,111                | 1,979                |
| Scrap sales                    | 4,000                      | 4,000                   | 1,837                | 14,297               |
| Sale of plans bid specs        | 1,000                      | 1,000                   | -                    | -                    |
| Rents and concessions          | -                          | -                       | 209,009              | 53,476               |
| Train station rents            | 133,000                    | 133,000                 | 23,370               | 28,986               |
| Traffic signal maintenance     | 34,000                     | 34,000                  | 39,173               | 32,160               |
| Hearts of gold awards          | 15,000                     | 15,000                  | 9,945                | 8,423                |
| Premium sponsor                | -                          | -                       | 8,413                | 8,200                |
| NWCH in lieu of property taxes | 302,300                    | 302,300                 | 302,340              | 287,942              |
| Senior center donations        | 1,500                      | 1,500                   | 12,389               | 7,348                |
| Radon testing                  | -                          | -                       | 70                   | 40                   |
| Disabled citizen donations     | 500                        | 500                     | -                    | 878                  |
| Wellness programs              | 3,000                      | 3,000                   | 4,542                | 3,290                |
| Wellness home visits           | 2,500                      | 2,500                   | 395                  | 1,397                |
| Emergency assistance           | 25,000                     | 25,000                  | 32,922               | 32,450               |
| Bad debt recovery              | 10,000                     | 10,000                  | 13,742               | 16,072               |
| Lease revenue                  | -                          | -                       | 600                  | 600                  |
| Other income                   | 50,000                     | 50,000                  | 138,651              | 2,015,157            |
| Total miscellaneous            | 618,800                    | 618,800                 | 821,881              | 2,548,557            |
| <b>TOTAL REVENUES</b>          | <b>\$ 88,075,800</b>       | <b>\$ 88,075,800</b>    | <b>\$ 91,275,702</b> | <b>\$ 88,837,075</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                    | <b>2024</b>                |                         |                      | <b>2023</b>          |
|------------------------------------|----------------------------|-------------------------|----------------------|----------------------|
|                                    | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Actual</b>        |
| <b>GENERAL GOVERNMENT</b>          |                            |                         |                      |                      |
| Board of Trustees                  | \$ 172,600                 | \$ 172,600              | \$ 147,037           | \$ 161,231           |
| Village Manager                    | 1,660,600                  | 1,660,600               | 1,873,501            | 1,221,381            |
| Human resources                    | 628,700                    | 628,700                 | 590,856              | 500,772              |
| Legal                              | -                          | -                       | -                    | 692,827              |
| Finance                            | 2,847,400                  | 2,813,000               | 2,284,914            | 2,553,284            |
| Boards and commissions             | 194,300                    | 228,700                 | 193,752              | 117,072              |
| Total general government           | 5,503,600                  | 5,503,600               | 5,090,060            | 5,246,567            |
| <b>PUBLIC SAFETY</b>               |                            |                         |                      |                      |
| Police                             | 30,423,800                 | 30,505,329              | 30,344,057           | 28,498,392           |
| Fire                               | 26,904,600                 | 26,908,583              | 27,686,932           | 25,994,791           |
| Total public safety                | 57,328,400                 | 57,413,912              | 58,030,989           | 54,493,183           |
| <b>HIGHWAYS AND STREETS</b>        |                            |                         |                      |                      |
| Public works                       | 16,380,000                 | 16,604,987              | 15,583,507           | 14,541,173           |
| <b>COMMUNITY DEVELOPMENT</b>       |                            |                         |                      |                      |
| Planning and community development | 2,190,000                  | 2,190,655               | 2,186,876            | 1,975,184            |
| Building                           | 3,167,100                  | 3,167,100               | 3,106,579            | 2,825,820            |
| Total community development        | 5,357,100                  | 5,357,755               | 5,293,455            | 4,801,004            |
| <b>HEALTH AND WELFARE</b>          |                            |                         |                      |                      |
| Senior services                    | 732,000                    | 732,000                 | 703,364              | 652,540              |
| Health services                    | 1,851,300                  | 1,908,849               | 1,877,326            | 1,791,384            |
| Total health and welfare           | 2,583,300                  | 2,640,849               | 2,580,690            | 2,443,924            |
| <b>DEBT SERVICE</b>                |                            |                         |                      |                      |
| Principal retirement               | -                          | -                       | -                    | 27,997               |
| Interest and fiscal charges        | -                          | -                       | -                    | 253                  |
| Total debt service                 | -                          | -                       | -                    | 28,250               |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 87,152,400</b>       | <b>\$ 87,521,103</b>    | <b>\$ 86,578,701</b> | <b>\$ 81,554,101</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                              | <b>2024</b>                |                         |               | <b>2023</b>   |
|------------------------------|----------------------------|-------------------------|---------------|---------------|
|                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>GENERAL GOVERNMENT</b>    |                            |                         |               |               |
| Board of Trustees            |                            |                         |               |               |
| Salaries                     | \$ 30,900                  | \$ 30,900               | \$ 30,900     | \$ 29,966     |
| Fringe benefits              | 3,400                      | 3,400                   | 3,466         | 3,293         |
| Contractual services         | 136,400                    | 136,400                 | 111,355       | 126,573       |
| Commodities                  | 1,900                      | 1,900                   | 1,316         | 1,399         |
| Total board of trustees      | 172,600                    | 172,600                 | 147,037       | 161,231       |
| Integrated services          |                            |                         |               |               |
| Salaries                     | 827,100                    | 827,100                 | 886,200       | 791,663       |
| Fringe benefits              | 281,800                    | 281,800                 | 290,520       | 284,392       |
| Contractual services         | 543,500                    | 543,500                 | 688,432       | 140,684       |
| Commodities                  | 8,200                      | 8,200                   | 8,349         | 4,642         |
| Total integrated services    | 1,660,600                  | 1,660,600               | 1,873,501     | 1,221,381     |
| Human resources              |                            |                         |               |               |
| Salaries                     | 294,400                    | 294,400                 | 306,396       | 325,725       |
| Fringe benefits              | 139,900                    | 139,900                 | 141,128       | 101,543       |
| Contractual services         | 168,100                    | 168,100                 | 124,596       | 52,962        |
| Commodities                  | 2,900                      | 2,900                   | 3,250         | 3,239         |
| Other charges                | 23,400                     | 23,400                  | 15,486        | 17,303        |
| Total human resources        | 628,700                    | 628,700                 | 590,856       | 500,772       |
| Legal                        |                            |                         |               |               |
| Salaries                     | -                          | -                       | -             | 21,726        |
| Fringe benefits              | -                          | -                       | -             | 56,325        |
| Contractual services         | -                          | -                       | -             | 614,301       |
| Commodities                  | -                          | -                       | -             | 475           |
| Total legal                  | -                          | -                       | -             | 692,827       |
| Finance                      |                            |                         |               |               |
| Salaries                     | 1,125,000                  | 1,125,000               | 1,110,808     | 1,052,947     |
| Fringe benefits              | 483,300                    | 483,300                 | 479,168       | 463,371       |
| Contractual services         | 355,600                    | 355,600                 | 482,686       | 474,812       |
| Commodities                  | 19,500                     | 19,500                  | 21,385        | 18,120        |
| Other charges                | 864,000                    | 829,600                 | 190,867       | 544,034       |
| Total finance                | 2,847,400                  | 2,813,000               | 2,284,914     | 2,553,284     |
| Boards and commissions       |                            |                         |               |               |
| Contractual services         | 128,700                    | 163,100                 | 160,878       | 91,962        |
| Commodities                  | 4,300                      | 4,300                   | 923           | 1,360         |
| Other charges                | 61,300                     | 61,300                  | 31,951        | 23,750        |
| Total boards and commissions | 194,300                    | 228,700                 | 193,752       | 117,072       |
| Total general government     | 5,503,600                  | 5,503,600               | 5,090,060     | 5,246,567     |

(This statement is continued on the following pages.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**GENERAL FUND**

**SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |               | <b>2023</b>   |
|------------------------------------------|----------------------------|-------------------------|---------------|---------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>PUBLIC SAFETY</b>                     |                            |                         |               |               |
| Police                                   |                            |                         |               |               |
| Salaries                                 | \$ 17,546,500              | \$ 17,546,500           | \$ 17,061,021 | \$ 16,413,361 |
| Grant salaries                           | 94,500                     | 94,500                  | 38,261        | 88,548        |
| Fringe benefits                          | 9,065,000                  | 9,065,000               | 9,647,400     | 8,454,322     |
| Contractual services                     | 3,132,100                  | 3,212,300               | 3,165,950     | 2,995,999     |
| Commodities                              | 585,700                    | 587,029                 | 431,425       | 546,162       |
| Total police                             | 30,423,800                 | 30,505,329              | 30,344,057    | 28,498,392    |
| Fire                                     |                            |                         |               |               |
| Salaries                                 | 14,602,600                 | 14,602,600              | 14,948,580    | 14,445,450    |
| Fringe benefits                          | 9,924,000                  | 9,924,000               | 10,522,182    | 9,120,328     |
| Contractual services                     | 1,984,000                  | 1,984,000               | 1,902,623     | 2,097,886     |
| Commodities                              | 394,000                    | 397,983                 | 313,547       | 331,127       |
| Total fire                               | 26,904,600                 | 26,908,583              | 27,686,932    | 25,994,791    |
| Total public safety                      | 57,328,400                 | 57,413,912              | 58,030,989    | 54,493,183    |
| <b>HIGHWAYS AND STREETS</b>              |                            |                         |               |               |
| Public works                             |                            |                         |               |               |
| Salaries                                 | 6,583,700                  | 6,583,700               | 6,196,267     | 5,925,319     |
| Fringe benefits                          | 3,145,700                  | 3,145,700               | 3,097,068     | 2,752,135     |
| Contractual services                     | 4,953,100                  | 5,039,498               | 4,705,767     | 4,510,563     |
| Commodities                              | 1,697,500                  | 1,836,089               | 1,584,405     | 1,353,156     |
| Total highways and streets               | 16,380,000                 | 16,604,987              | 15,583,507    | 14,541,173    |
| <b>COMMUNITY DEVELOPMENT</b>             |                            |                         |               |               |
| Planning and community development       |                            |                         |               |               |
| Salaries                                 | 1,264,400                  | 1,264,400               | 1,310,272     | 1,172,045     |
| Fringe benefits                          | 557,600                    | 557,600                 | 560,680       | 495,770       |
| Contractual services                     | 178,100                    | 178,100                 | 154,759       | 159,526       |
| Commodities                              | 9,100                      | 9,100                   | 6,522         | 9,559         |
| Other charges                            | 180,800                    | 181,455                 | 154,643       | 138,284       |
| Total planning and community development | 2,190,000                  | 2,190,655               | 2,186,876     | 1,975,184     |
| Building services                        |                            |                         |               |               |
| Salaries                                 | 1,948,000                  | 1,948,000               | 1,921,816     | 1,784,939     |
| Fringe benefits                          | 810,600                    | 810,600                 | 807,764       | 716,112       |
| Contractual services                     | 379,100                    | 379,100                 | 357,482       | 298,435       |
| Commodities                              | 29,400                     | 29,400                  | 19,517        | 26,334        |
| Total building services                  | 3,167,100                  | 3,167,100               | 3,106,579     | 2,825,820     |
| Total community development              | 5,357,100                  | 5,357,755               | 5,293,455     | 4,801,004     |

(This statement is continued on the following page.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

GENERAL FUND

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)

For the Year Ended December 31, 2024  
(with comparative actual)

|                             | <b>2024</b>                |                         |                      | <b>2023</b>          |
|-----------------------------|----------------------------|-------------------------|----------------------|----------------------|
|                             | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Actual</b>        |
| <b>HEALTH AND WELFARE</b>   |                            |                         |                      |                      |
| Senior services             |                            |                         |                      |                      |
| Salaries                    | \$ 405,800                 | \$ 405,800              | \$ 382,918           | \$ 360,954           |
| Fringe benefits             | 141,800                    | 141,800                 | 138,317              | 149,740              |
| Contractual services        | 139,100                    | 139,100                 | 134,244              | 114,578              |
| Commodities                 | 12,700                     | 12,700                  | 8,432                | 27,268               |
| Other charges               | 32,600                     | 32,600                  | 39,453               | -                    |
| Total senior services       | 732,000                    | 732,000                 | 703,364              | 652,540              |
| Health services             |                            |                         |                      |                      |
| Salaries                    | 1,083,300                  | 1,083,300               | 1,079,203            | 1,019,389            |
| Fringe benefits             | 409,000                    | 409,000                 | 418,129              | 426,402              |
| Contractual services        | 244,200                    | 301,749                 | 269,440              | 188,926              |
| Commodities                 | 36,500                     | 36,500                  | 35,524               | 76,972               |
| Other charges               | 78,300                     | 78,300                  | 75,030               | 79,695               |
| Total health services       | 1,851,300                  | 1,908,849               | 1,877,326            | 1,791,384            |
| Total health and welfare    | 2,583,300                  | 2,640,849               | 2,580,690            | 2,443,924            |
| <b>DEBT SERVICE</b>         |                            |                         |                      |                      |
| Principal retirement        | -                          | -                       | -                    | 27,997               |
| Interest and fiscal charges | -                          | -                       | -                    | 253                  |
| Total debt service          | -                          | -                       | -                    | 28,250               |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 87,152,400</b>       | <b>\$ 87,521,103</b>    | <b>\$ 86,578,701</b> | <b>\$ 81,554,101</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**DEBT SERVICE FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                      | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                                      | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                                      |                            |                         |                     |                     |
| Property taxes                                       | \$ 6,498,000               | \$ 6,498,000            | \$ 6,409,463        | \$ 6,547,601        |
| Investment income                                    | 150,000                    | 150,000                 | 214,644             | 154,092             |
| Total revenues                                       | 6,648,000                  | 6,648,000               | 6,624,107           | 6,701,693           |
| <b>EXPENDITURES</b>                                  |                            |                         |                     |                     |
| Debt service                                         |                            |                         |                     |                     |
| Principal retirement                                 | 5,435,000                  | 5,435,000               | 5,435,000           | 5,220,000           |
| Interest and fiscal charges                          | 1,755,800                  | 1,755,800               | 1,753,004           | 1,972,104           |
| Total expenditures                                   | 7,190,800                  | 7,190,800               | 7,188,004           | 7,192,104           |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (542,800)                  | (542,800)               | (563,897)           | (490,411)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                     |                     |
| Transfers in                                         | 690,200                    | 690,200                 | 690,200             | 817,843             |
| Total other financing sources (uses)                 | 690,200                    | 690,200                 | 690,200             | 817,843             |
| NET CHANGE IN FUND BALANCE                           | <u>\$ 147,400</u>          | <u>\$ 147,400</u>       | 126,303             | 327,432             |
| FUND BALANCE, JANUARY 1                              |                            |                         | 2,147,671           | 1,820,239           |
| FUND BALANCE, DECEMBER 31                            |                            |                         | <u>\$ 2,273,974</u> | <u>\$ 2,147,671</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**CAPITAL PROJECTS FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                              | <b>2024</b>                |                         |                      | <b>2023</b>          |
|--------------------------------------------------------------|----------------------------|-------------------------|----------------------|----------------------|
|                                                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Actual</b>        |
| <b>REVENUES</b>                                              |                            |                         |                      |                      |
| Taxes                                                        |                            |                         |                      |                      |
| Property                                                     | \$ 5,700,000               | \$ 5,700,000            | \$ 5,622,336         | \$ 5,541,982         |
| Other                                                        | 2,450,000                  | 2,450,000               | 2,494,394            | 2,433,291            |
| Grants                                                       | -                          | -                       | 2,059,809            | 877,691              |
| Investment income                                            | 1,060,000                  | 1,060,000               | 1,556,454            | 1,373,881            |
| Miscellaneous                                                | -                          | -                       | 12,804               | 151,867              |
| <b>Total revenues</b>                                        | <b>9,210,000</b>           | <b>9,210,000</b>        | <b>11,745,797</b>    | <b>10,378,712</b>    |
| <b>EXPENDITURES</b>                                          |                            |                         |                      |                      |
| Capital outlay                                               |                            |                         |                      |                      |
| Contractual services                                         | 150,000                    | 150,000                 | 350,088              | 9,111                |
| Equipment                                                    | 1,914,000                  | 2,211,539               | 1,895,274            | 894,765              |
| Construction                                                 | 12,959,100                 | 20,161,052              | 12,790,631           | 7,118,901            |
| Debt service                                                 |                            |                         |                      |                      |
| Principal retirement                                         | -                          | -                       | 98,695               | 102,637              |
| Interest and fiscal charges                                  | -                          | -                       | 130,593              | 52                   |
| <b>Total expenditures</b>                                    | <b>15,023,100</b>          | <b>22,522,591</b>       | <b>15,265,281</b>    | <b>8,125,466</b>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(5,813,100)</b>         | <b>(13,312,591)</b>     | <b>(3,519,484)</b>   | <b>2,253,246</b>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                      |                      |
| Transfers in                                                 | 300,000                    | 800,000                 | 800,000              | 300,000              |
| Transfers (out)                                              | (18,000,000)               | (18,000,000)            | (18,000,000)         | -                    |
| SBITA issuance                                               | -                          | -                       | 342,816              | 6,011                |
| Bond issuance                                                | 18,000,000                 | 18,000,000              | 18,755,000           | -                    |
| Premium on bond issuance                                     | -                          | -                       | 1,816,984            | -                    |
| Proceeds from sale of capital assets                         | -                          | -                       | 3,205                | 7,601                |
| <b>Total other financing sources (uses)</b>                  | <b>300,000</b>             | <b>800,000</b>          | <b>3,718,005</b>     | <b>313,612</b>       |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>\$ (5,513,100)</b>      | <b>\$ (12,512,591)</b>  | <b>198,521</b>       | <b>2,566,858</b>     |
| <b>FUND BALANCE, JANUARY 1</b>                               |                            |                         | <b>21,399,182</b>    | <b>18,832,324</b>    |
| <b>FUND BALANCE, DECEMBER 31</b>                             |                            |                         | <b>\$ 21,597,703</b> | <b>\$ 21,399,182</b> |

(See independent auditor's report.)

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Motor Fuel Tax Fund - to account for the activities involved with street maintenance and construction. Financing is provided by the Village's share of state gasoline taxes. State law requires these gasoline taxes to be used to maintain streets.

Community Development Block Grant (CDBG) Fund - to account for the revenue and expenditures associated with CDBG. The grant is provided by the U.S. Department of Housing and Urban Development to develop urban communities by expanding economic opportunities and providing housing and a suitable living environment. The beneficiaries of the CDBG Program must be individuals with low and/or moderate incomes.

Affordable Housing Fund - to account for the revenues and expenditures restricted for the creation and preservation of Attainable Housing.

Zero Interest Loan Fund - to account for the revenue derived from the Cook County Class 6/7 property tax abatements which are restricted to provide financial assistance to prospective and existing business within the Village.

Foreign Fire Insurance Fund - to account for revenue derived from a 2% tax of the gross receipts from out-of-state businesses engaged in providing fire insurance within the Village.

Criminal Investigations Fund - to account for revenues awarded by criminal courts and expenditures for police investigations.



## **NONMAJOR GOVERNMENTAL FUNDS (Continued)**

### **SPECIAL REVENUE FUNDS (Continued)**

TIF IV Fund - to account for revenues and expenditures associated with the formation and redevelopment of the Village's Tax Increment Financing District Number IV on the northeast corner of Arlington Heights Road and Golf Road.

TIF V Fund - to account for revenues and expenditures associated with the formation and redevelopment of the Village's Tax Increment Financing District Number V on the southeast corner of Arlington Heights Road and Palatine Road.

Hickory Kensington TIF Fund - to account for revenues and expenditures associated with the formation and redevelopment of the Village's Hickory Kensington Tax Increment Financing District.

South Arlington Heights Road TIF Fund - to account for revenues and expenditures associated with the formation and redevelopment of the Village's South Arlington Heights Road Tax Increment Financing District.

### **CAPITAL PROJECTS FUNDS**

Municipal Parking Operations Fund - to account for revenues and expenditures associated with the Village's parking system.

Stormwater Control Fund - to account for the costs of constructing the second portion of the Weller Creek Flood Control Project. Financing was provided by the \$14,200,000 Series 1993 Corporate Purpose bonds.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2024

|                                                                                 | Special Revenue Funds |                                         |                       |                       |                              |
|---------------------------------------------------------------------------------|-----------------------|-----------------------------------------|-----------------------|-----------------------|------------------------------|
|                                                                                 | Motor Fuel<br>Tax     | Community<br>Development<br>Block Grant | Affordable<br>Housing | Zero Interest<br>Loan | Foreign<br>Fire<br>Insurance |
| <b>ASSETS</b>                                                                   |                       |                                         |                       |                       |                              |
| Cash and investments                                                            | \$ 5,821,236          | \$ 4,326                                | \$ 1,222,624          | \$ 1,881,845          | \$ 597,525                   |
| Receivables                                                                     |                       |                                         |                       |                       |                              |
| Property taxes                                                                  | -                     | -                                       | -                     | -                     | -                            |
| Other taxes                                                                     | 291,681               | -                                       | -                     | -                     | -                            |
| CDBG rehabilitation loans                                                       | -                     | 1,802,399                               | -                     | -                     | -                            |
| Zero interest loans                                                             | -                     | -                                       | -                     | 124,233               | -                            |
| Grants                                                                          | -                     | 217,701                                 | -                     | -                     | -                            |
| Other                                                                           | -                     | -                                       | -                     | -                     | -                            |
| Prepaid items                                                                   | -                     | -                                       | -                     | -                     | -                            |
| <b>TOTAL ASSETS</b>                                                             | <u>\$ 6,112,917</u>   | <u>\$ 2,024,426</u>                     | <u>\$ 1,222,624</u>   | <u>\$ 2,006,078</u>   | <u>\$ 597,525</u>            |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b>        |                       |                                         |                       |                       |                              |
| <b>LIABILITIES</b>                                                              |                       |                                         |                       |                       |                              |
| Accounts payable                                                                | \$ 323,021            | \$ 22,026                               | \$ -                  | \$ -                  | \$ 78,341                    |
| Accrued payroll                                                                 | -                     | -                                       | -                     | -                     | -                            |
| Due to other funds                                                              | -                     | 200,001                                 | -                     | -                     | -                            |
| Unearned revenue                                                                | -                     | -                                       | -                     | -                     | -                            |
| Total liabilities                                                               | <u>323,021</u>        | <u>222,027</u>                          | <u>-</u>              | <u>-</u>              | <u>78,341</u>                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                            |                       |                                         |                       |                       |                              |
| Unavailable revenue                                                             | -                     | 1,802,399                               | -                     | 124,233               | -                            |
| Property taxes                                                                  | -                     | -                                       | -                     | -                     | -                            |
| Total deferred inflows of resources                                             | <u>-</u>              | <u>1,802,399</u>                        | <u>-</u>              | <u>124,233</u>        | <u>-</u>                     |
| Total liabilities and deferred inflows of resources                             | <u>323,021</u>        | <u>2,024,426</u>                        | <u>-</u>              | <u>124,233</u>        | <u>78,341</u>                |
| <b>FUND BALANCES</b>                                                            |                       |                                         |                       |                       |                              |
| Nonspendable                                                                    |                       |                                         |                       |                       |                              |
| Prepaid items                                                                   | -                     | -                                       | -                     | -                     | -                            |
| Restricted                                                                      |                       |                                         |                       |                       |                              |
| Capital projects                                                                | -                     | -                                       | -                     | -                     | -                            |
| Public safety                                                                   | -                     | -                                       | -                     | -                     | 519,184                      |
| Highways and streets                                                            | 5,789,896             | -                                       | -                     | -                     | -                            |
| Community development                                                           | -                     | -                                       | 1,222,624             | 1,881,845             | -                            |
| Stormwater control                                                              | -                     | -                                       | -                     | -                     | -                            |
| Unrestricted                                                                    |                       |                                         |                       |                       |                              |
| Assigned                                                                        |                       |                                         |                       |                       |                              |
| Public parking                                                                  | -                     | -                                       | -                     | -                     | -                            |
| Total fund balances                                                             | <u>5,789,896</u>      | <u>-</u>                                | <u>1,222,624</u>      | <u>1,881,845</u>      | <u>519,184</u>               |
| <b>TOTAL LIABILITIES, DEFERRFED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b> | <u>\$ 6,112,917</u>   | <u>\$ 2,024,426</u>                     | <u>\$ 1,222,624</u>   | <u>\$ 2,006,078</u>   | <u>\$ 597,525</u>            |

| Special Revenue Funds      |                     |                     |                              | Capital Projects                          |                                    |                       | Total                |
|----------------------------|---------------------|---------------------|------------------------------|-------------------------------------------|------------------------------------|-----------------------|----------------------|
| Criminal<br>Investigations | TIF IV              | TIF V               | Hickory<br>Kensington<br>TIF | South<br>Arlington<br>Heights<br>Road TIF | Municipal<br>Parking<br>Operations | Stormwater<br>Control |                      |
| \$ 1,810,632               | \$ 5,360,415        | \$ 4,084,406        | \$ 4,779,601                 | \$ 2,665,907                              | \$ 7,734,611                       | \$ 4,801,272          | \$ 40,764,400        |
| -                          | 550,000             | 1,555,000           | 1,000,000                    | 350,000                                   | -                                  | -                     | 3,455,000            |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 291,681              |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 1,802,399            |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 124,233              |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 217,701              |
| 500                        | -                   | -                   | -                            | -                                         | 6,578                              | 164,580               | 171,658              |
| -                          | -                   | -                   | 67,000                       | -                                         | -                                  | -                     | 67,000               |
| <u>\$ 1,811,132</u>        | <u>\$ 5,910,415</u> | <u>\$ 5,639,406</u> | <u>\$ 5,846,601</u>          | <u>\$ 3,015,907</u>                       | <u>\$ 7,741,189</u>                | <u>\$ 4,965,852</u>   | <u>\$ 46,894,072</u> |
|                            |                     |                     |                              |                                           |                                    |                       |                      |
| \$ 16,610                  | \$ -                | \$ 3,696            | \$ 71,666                    | \$ -                                      | \$ 140,509                         | \$ 35,337             | \$ 691,206           |
| -                          | -                   | -                   | -                            | -                                         | 9,653                              | -                     | 9,653                |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 200,001              |
| -                          | -                   | -                   | -                            | -                                         | 16,895                             | -                     | 16,895               |
| 16,610                     | -                   | 3,696               | 71,666                       | -                                         | 167,057                            | 35,337                | 917,755              |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 1,926,632            |
| -                          | 550,000             | 1,555,000           | 1,000,000                    | 350,000                                   | -                                  | -                     | 3,455,000            |
| -                          | 550,000             | 1,555,000           | 1,000,000                    | 350,000                                   | -                                  | -                     | 5,381,632            |
| 16,610                     | 550,000             | 1,558,696           | 1,071,666                    | 350,000                                   | 167,057                            | 35,337                | 6,299,387            |
| -                          | -                   | -                   | 67,000                       | -                                         | -                                  | -                     | 67,000               |
| -                          | -                   | -                   | -                            | -                                         | -                                  | 587,252               | 587,252              |
| 1,794,522                  | -                   | -                   | -                            | -                                         | -                                  | -                     | 2,313,706            |
| -                          | -                   | -                   | -                            | -                                         | -                                  | -                     | 5,789,896            |
| -                          | 5,360,415           | 4,080,710           | 4,707,935                    | 2,665,907                                 | -                                  | -                     | 19,919,436           |
| -                          | -                   | -                   | -                            | -                                         | -                                  | 4,343,263             | 4,343,263            |
| -                          | -                   | -                   | -                            | -                                         | 7,574,132                          | -                     | 7,574,132            |
| 1,794,522                  | 5,360,415           | 4,080,710           | 4,774,935                    | 2,665,907                                 | 7,574,132                          | 4,930,515             | 40,594,685           |
| <u>\$ 1,811,132</u>        | <u>\$ 5,910,415</u> | <u>\$ 5,639,406</u> | <u>\$ 5,846,601</u>          | <u>\$ 3,015,907</u>                       | <u>\$ 7,741,189</u>                | <u>\$ 4,965,852</u>   | <u>\$ 46,894,072</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES**

For the Year Ended December 31, 2024

|                                                              | <b>Special Revenue</b>    |                                                  |                               |                               |                                       |
|--------------------------------------------------------------|---------------------------|--------------------------------------------------|-------------------------------|-------------------------------|---------------------------------------|
|                                                              | <b>Motor Fuel<br/>Tax</b> | <b>Community<br/>Development<br/>Block Grant</b> | <b>Affordable<br/>Housing</b> | <b>Zero Interest<br/>Loan</b> | <b>Foreign<br/>Fire<br/>Insurance</b> |
| <b>REVENUES</b>                                              |                           |                                                  |                               |                               |                                       |
| Taxes                                                        | \$ -                      | \$ -                                             | \$ -                          | \$ -                          | \$ 205,480                            |
| Intergovernmental                                            | 3,452,710                 | -                                                | -                             | -                             | -                                     |
| Grants                                                       | -                         | 348,959                                          | -                             | -                             | -                                     |
| Charges for services                                         | -                         | -                                                | -                             | -                             | -                                     |
| Investment income                                            | 64,303                    | -                                                | 49,368                        | 72,063                        | 21,581                                |
| Miscellaneous                                                | -                         | 81,111                                           | 106,340                       | 460,951                       | -                                     |
| Total revenues                                               | 3,517,013                 | 430,070                                          | 155,708                       | 533,014                       | 227,061                               |
| <b>EXPENDITURES</b>                                          |                           |                                                  |                               |                               |                                       |
| Current                                                      |                           |                                                  |                               |                               |                                       |
| General government                                           | -                         | -                                                | -                             | 85,667                        | -                                     |
| Public safety                                                | -                         | -                                                | -                             | -                             | 242,479                               |
| Highways and streets                                         | -                         | -                                                | -                             | -                             | -                                     |
| Community development                                        | -                         | 430,070                                          | -                             | -                             | -                                     |
| Capital outlay                                               | 4,417,945                 | -                                                | -                             | -                             | -                                     |
| Total expenditures                                           | 4,417,945                 | 430,070                                          | -                             | 85,667                        | 242,479                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (900,932)                 | -                                                | 155,708                       | 447,347                       | (15,418)                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                           |                                                  |                               |                               |                                       |
| Transfers in                                                 | -                         | -                                                | -                             | -                             | -                                     |
| Transfers (out)                                              | (165,000)                 | -                                                | -                             | -                             | -                                     |
| Total other financing sources (uses)                         | (165,000)                 | -                                                | -                             | -                             | -                                     |
| <b>NET CHANGE IN FUND BALANCES</b>                           | (1,065,932)               | -                                                | 155,708                       | 447,347                       | (15,418)                              |
| <b>FUND BALANCES, JANUARY 1</b>                              | 6,855,828                 | -                                                | 1,066,916                     | 1,434,498                     | 534,602                               |
| <b>FUND BALANCES, DECEMBER 31</b>                            | <u>\$ 5,789,896</u>       | <u>\$ -</u>                                      | <u>\$ 1,222,624</u>           | <u>\$ 1,881,845</u>           | <u>\$ 519,184</u>                     |

| Special Revenue            |              |              |                              |                                           | Capital Projects                   |                       |               |
|----------------------------|--------------|--------------|------------------------------|-------------------------------------------|------------------------------------|-----------------------|---------------|
| Criminal<br>Investigations | TIF IV       | TIF V        | Hickory<br>Kensington<br>TIF | South<br>Arlington<br>Heights<br>Road TIF | Municipal<br>Parking<br>Operations | Stormwater<br>Control | Total         |
| \$ -                       | \$ 708,916   | \$ 1,577,922 | \$ 1,029,573                 | \$ 750,395                                | \$ -                               | \$ -                  | \$ 4,272,286  |
| 377,638                    | -            | -            | -                            | -                                         | -                                  | 845,000               | 4,675,348     |
| -                          | -            | -            | -                            | -                                         | -                                  | -                     | 348,959       |
| -                          | -            | -            | -                            | -                                         | 891,378                            | 1,606,250             | 2,497,628     |
| 59,264                     | 208,461      | 171,673      | 186,669                      | 101,006                                   | 409,605                            | 194,303               | 1,538,296     |
| -                          | -            | -            | -                            | -                                         | -                                  | -                     | 648,402       |
| 436,902                    | 917,377      | 1,749,595    | 1,216,242                    | 851,401                                   | 1,300,983                          | 2,645,553             | 13,980,919    |
| -                          | -            | -            | -                            | -                                         | -                                  | -                     | 85,667        |
| 288,997                    | -            | -            | -                            | -                                         | -                                  | -                     | 531,476       |
| -                          | -            | -            | -                            | -                                         | 886,585                            | -                     | 886,585       |
| -                          | 62,210       | 1,135,361    | 52,703                       | 57,798                                    | -                                  | -                     | 1,738,142     |
| -                          | -            | 204,306      | 730,701                      | 114,757                                   | 342,170                            | 1,669,338             | 7,479,217     |
| 288,997                    | 62,210       | 1,339,667    | 783,404                      | 172,555                                   | 1,228,755                          | 1,669,338             | 10,721,087    |
| 147,905                    | 855,167      | 409,928      | 432,838                      | 678,846                                   | 72,228                             | 976,215               | 3,259,832     |
| -                          | -            | -            | 165,000                      | -                                         | 2,500,000                          | -                     | 2,665,000     |
| -                          | -            | -            | -                            | -                                         | -                                  | (690,200)             | (855,200)     |
| -                          | -            | -            | 165,000                      | -                                         | 2,500,000                          | (690,200)             | 1,809,800     |
| 147,905                    | 855,167      | 409,928      | 597,838                      | 678,846                                   | 2,572,228                          | 286,015               | 5,069,632     |
| 1,646,617                  | 4,505,248    | 3,670,782    | 4,177,097                    | 1,987,061                                 | 5,001,904                          | 4,644,500             | 35,525,053    |
| \$ 1,794,522               | \$ 5,360,415 | \$ 4,080,710 | \$ 4,774,935                 | \$ 2,665,907                              | \$ 7,574,132                       | \$ 4,930,515          | \$ 40,594,685 |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**MOTOR FUEL TAX FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                              | <b>2024</b>                |                         |                     | <b>2023</b>         |
|--------------------------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                                              |                            |                         |                     |                     |
| Intergovernmental                                            |                            |                         |                     |                     |
| Motor fuel tax revenues                                      | \$ 3,000,000               | \$ 3,000,000            | \$ 3,452,710        | \$ 3,352,611        |
| Investment income                                            | 100,000                    | 100,000                 | 64,303              | 73,494              |
| Total revenues                                               | 3,100,000                  | 3,100,000               | 3,517,013           | 3,426,105           |
| <b>EXPENDITURES</b>                                          |                            |                         |                     |                     |
| Capital outlay                                               | 3,921,400                  | 5,036,806               | 4,417,945           | 4,223,483           |
| Total expenditures                                           | 3,921,400                  | 5,036,806               | 4,417,945           | 4,223,483           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (821,400)                  | (1,936,806)             | (900,932)           | (797,378)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                     |                     |
| Transfers (out)                                              | -                          | -                       | (165,000)           | -                   |
| Total other financing sources (uses)                         | -                          | -                       | (165,000)           | -                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>\$ (821,400)</u>        | <u>\$ (1,936,806)</u>   | (1,065,932)         | (797,378)           |
| <b>FUND BALANCE, JANUARY 1</b>                               |                            |                         | 6,855,828           | 7,653,206           |
| <b>FUND BALANCE, DECEMBER 31</b>                             |                            |                         | <u>\$ 5,789,896</u> | <u>\$ 6,855,828</u> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                    | 2024               |                 |            | 2023       |
|------------------------------------|--------------------|-----------------|------------|------------|
|                                    | Original<br>Budget | Final<br>Budget | Actual     | Actual     |
| <b>REVENUES</b>                    |                    |                 |            |            |
| Intergovernmental                  |                    |                 |            |            |
| Federal grants                     | \$ 448,900         | \$ 448,900      | \$ 348,959 | \$ 344,102 |
| Program income                     | 50,000             | 50,000          | 81,111     | 20,929     |
| Total revenues                     | 498,900            | 498,900         | 430,070    | 365,031    |
| <b>EXPENDITURES</b>                |                    |                 |            |            |
| Current                            |                    |                 |            |            |
| Community development              |                    |                 |            |            |
| Planning and community development |                    |                 |            |            |
| Salaries                           | 62,300             | 62,300          | 62,300     | 59,902     |
| CDBG program                       |                    |                 |            |            |
| Other charges                      | 436,600            | 531,789         | 367,770    | 305,129    |
| Total expenditures                 | 498,900            | 594,089         | 430,070    | 365,031    |
| NET CHANGE IN FUND BALANCE         | \$ -               | \$ (95,189)     | -          | -          |
| FUND BALANCE, JANUARY 1            |                    |                 | -          | -          |
| FUND BALANCE, DECEMBER 31          |                    |                 | \$ -       | \$ -       |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

AFFORDABLE HOUSING FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                            | 2024               |                   |                     | 2023                |
|----------------------------|--------------------|-------------------|---------------------|---------------------|
|                            | Original<br>Budget | Final<br>Budget   | Actual              | Actual              |
| <b>REVENUES</b>            |                    |                   |                     |                     |
| Investment income          | \$ 29,000          | \$ 29,000         | \$ 49,368           | \$ 40,545           |
| Miscellaneous              | 100,000            | 100,000           | 106,340             | 105,755             |
| Total revenues             | 129,000            | 129,000           | 155,708             | 146,300             |
| <b>EXPENDITURES</b>        |                    |                   |                     |                     |
| Health and welfare         |                    |                   |                     |                     |
| Contractual service        | 25,000             | 25,000            | -                   | -                   |
| Total expenditures         | 25,000             | 25,000            | -                   | -                   |
| NET CHANGE IN FUND BALANCE | <u>\$ 104,000</u>  | <u>\$ 104,000</u> | 155,708             | 146,300             |
| FUND BALANCE, JANUARY 1    |                    |                   | 1,066,916           | 920,616             |
| FUND BALANCE, DECEMBER 31  |                    |                   | <u>\$ 1,222,624</u> | <u>\$ 1,066,916</u> |

(See independent auditor's report.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**ZERO INTEREST LOAN FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                  | <b>2024</b>                |                         |                     | <b>2023</b>         |
|----------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                  |                            |                         |                     |                     |
| Investment income                | \$ 39,000                  | \$ 39,000               | \$ 72,063           | \$ 51,336           |
| Miscellaneous                    |                            |                         |                     |                     |
| Loan repayments                  | 363,000                    | 363,000                 | 460,951             | 435,838             |
| Total revenues                   | 402,000                    | 402,000                 | 533,014             | 487,174             |
| <b>EXPENDITURES</b>              |                            |                         |                     |                     |
| Current                          |                            |                         |                     |                     |
| General government               |                            |                         |                     |                     |
| Integrated services              |                            |                         |                     |                     |
| Contractual services             | 322,200                    | 322,200                 | 85,667              | 44,965              |
| Total expenditures               | 322,200                    | 322,200                 | 85,667              | 44,965              |
| NET CHANGE IN FUND BALANCE       | <u>\$ 79,800</u>           | <u>\$ 79,800</u>        | 447,347             | 442,209             |
| FUND BALANCE, JANUARY 1          |                            |                         | 1,434,498           | 992,289             |
| <b>FUND BALANCE, DECEMBER 31</b> |                            |                         | <u>\$ 1,881,845</u> | <u>\$ 1,434,498</u> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

FOREIGN FIRE INSURANCE FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                            | 2024                |                     |                   | 2023              |
|----------------------------|---------------------|---------------------|-------------------|-------------------|
|                            | Original<br>Budget  | Final<br>Budget     | Actual            | Actual            |
| <b>REVENUES</b>            |                     |                     |                   |                   |
| Foreign fire insurance tax | \$ 130,000          | \$ 130,000          | \$ 205,480        | \$ 197,188        |
| Investment income          | 17,500              | 17,500              | 21,581            | 21,188            |
| Total revenues             | 147,500             | 147,500             | 227,061           | 218,376           |
| <b>EXPENDITURES</b>        |                     |                     |                   |                   |
| Current                    |                     |                     |                   |                   |
| Public safety              |                     |                     |                   |                   |
| Contractual                | 75,000              | 80,826              | 65,995            | 69,190            |
| Commodities                | 175,000             | 178,820             | 176,484           | 173,844           |
| Total expenditures         | 250,000             | 259,646             | 242,479           | 243,034           |
| NET CHANGE IN FUND BALANCE | <u>\$ (102,500)</u> | <u>\$ (112,146)</u> | (15,418)          | (24,658)          |
| FUND BALANCE, JANUARY 1    |                     |                     | 534,602           | 559,260           |
| FUND BALANCE, DECEMBER 31  |                     |                     | <u>\$ 519,184</u> | <u>\$ 534,602</u> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

CRIMINAL INVESTIGATIONS FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                            | 2024                |                     |                     | 2023                |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
|                            | Original<br>Budget  | Final<br>Budget     | Actual              | Actual              |
| <b>REVENUES</b>            |                     |                     |                     |                     |
| Intergovernmental          | \$ 95,000           | \$ 95,000           | \$ 377,638          | \$ 547,437          |
| Investment income          | 36,000              | 36,000              | 59,264              | 46,308              |
| Total revenues             | 131,000             | 131,000             | 436,902             | 593,745             |
| <b>EXPENDITURES</b>        |                     |                     |                     |                     |
| Current                    |                     |                     |                     |                     |
| Public safety              |                     |                     |                     |                     |
| Other charges              | 274,900             | 283,675             | 288,997             | 433,547             |
| Total expenditures         | 274,900             | 283,675             | 288,997             | 433,547             |
| NET CHANGE IN FUND BALANCE | <u>\$ (143,900)</u> | <u>\$ (152,675)</u> | 147,905             | 160,198             |
| FUND BALANCE, JANUARY 1    |                     |                     | 1,646,617           | 1,486,419           |
| FUND BALANCE, DECEMBER 31  |                     |                     | <u>\$ 1,794,522</u> | <u>\$ 1,646,617</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**TIF IV FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                   | <b>2024</b>                |                         |                     | <b>2023</b>         |
|-----------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                   |                            |                         |                     |                     |
| Property taxes                    | \$ 571,800                 | \$ 571,800              | \$ 708,916          | \$ 541,524          |
| Investment income                 | 120,000                    | 120,000                 | 208,461             | 168,963             |
| Total revenues                    | 691,800                    | 691,800                 | 917,377             | 710,487             |
| <b>EXPENDITURES</b>               |                            |                         |                     |                     |
| Current                           |                            |                         |                     |                     |
| Community development             |                            |                         |                     |                     |
| Contractual services              | 50,000                     | 63,050                  | 61,810              | 23,193              |
| Other expenditures                | -                          | -                       | 400                 | 400                 |
| Capital outlay                    | 3,450,000                  | 3,450,000               | -                   | -                   |
| Total expenditures                | 3,500,000                  | 3,513,050               | 62,210              | 23,593              |
| <b>NET CHANGE IN FUND BALANCE</b> | <b>\$ (2,808,200)</b>      | <b>\$ (2,821,250)</b>   | 855,167             | 686,894             |
| <b>FUND BALANCE, JANUARY 1</b>    |                            |                         | 4,505,248           | 3,818,354           |
| <b>FUND BALANCE, DECEMBER 31</b>  |                            |                         | <b>\$ 5,360,415</b> | <b>\$ 4,505,248</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**TIF V FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                   | <b>2024</b>                |                         |                     | <b>2023</b>         |
|-----------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                   |                            |                         |                     |                     |
| Property taxes                    | \$ 1,000,000               | \$ 1,000,000            | \$ 1,577,922        | \$ 1,157,216        |
| Investment income                 | 158,000                    | 158,000                 | 171,673             | 166,396             |
| <b>Total revenues</b>             | <b>1,158,000</b>           | <b>1,158,000</b>        | <b>1,749,595</b>    | <b>1,323,612</b>    |
| <b>EXPENDITURES</b>               |                            |                         |                     |                     |
| Current                           |                            |                         |                     |                     |
| Community development             |                            |                         |                     |                     |
| Contractual services              | 15,000                     | 15,000                  | 4,961               | 575                 |
| Other charges                     |                            |                         |                     |                     |
| Administrative service charges    | 30,000                     | 30,000                  | 30,000              | 30,000              |
| Economic development charges      | -                          | -                       | 400                 | 400                 |
| Reserve for tax refunds           | 100,000                    | 100,000                 | 100,000             | 200,000             |
| TIF surplus distribution          | 1,000,000                  | 1,000,000               | 1,000,000           | -                   |
| Capital outlay                    | 1,280,900                  | 1,328,143               | 204,306             | 1,251,604           |
| <b>Total expenditures</b>         | <b>2,425,900</b>           | <b>2,473,143</b>        | <b>1,339,667</b>    | <b>1,482,579</b>    |
| <b>NET CHANGE IN FUND BALANCE</b> | <b>\$ (1,267,900)</b>      | <b>\$ (1,315,143)</b>   | <b>409,928</b>      | <b>(158,967)</b>    |
| <b>FUND BALANCE, JANUARY 1</b>    |                            |                         | <b>3,670,782</b>    | <b>3,829,749</b>    |
| <b>FUND BALANCE, DECEMBER 31</b>  |                            |                         | <b>\$ 4,080,710</b> | <b>\$ 3,670,782</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**HICKORY KENSINGTON TIF FUND**

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                              | <b>2024</b>                |                         |                     | <b>2023</b>         |
|--------------------------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                                              |                            |                         |                     |                     |
| Property taxes                                               | \$ 775,000                 | \$ 775,000              | \$ 1,029,573        | \$ 892,893          |
| Investment income                                            | 164,400                    | 164,400                 | 186,669             | 173,882             |
| Total revenues                                               | 939,400                    | 939,400                 | 1,216,242           | 1,066,775           |
| <b>EXPENDITURES</b>                                          |                            |                         |                     |                     |
| Current                                                      |                            |                         |                     |                     |
| Community development                                        |                            |                         |                     |                     |
| Contractual services                                         | 75,000                     | 108,469                 | 37,703              | 5,577               |
| Other expenditures                                           | 65,000                     | 65,000                  | 15,000              | 15,000              |
| Capital outlay                                               | 2,500,000                  | 3,602,832               | 730,701             | 954,873             |
| Total expenditures                                           | 2,640,000                  | 3,776,301               | 783,404             | 975,450             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,700,600)</b>         | <b>(2,836,901)</b>      | <b>432,838</b>      | <b>91,325</b>       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                     |                     |
| Transfers in                                                 | -                          | -                       | 165,000             | -                   |
| Total other financing sources (uses)                         | -                          | -                       | 165,000             | -                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>\$ (1,700,600)</b>      | <b>\$ (2,836,901)</b>   | <b>597,838</b>      | <b>91,325</b>       |
| <b>FUND BALANCE, JANUARY 1</b>                               |                            |                         | <b>4,177,097</b>    | <b>4,085,772</b>    |
| <b>FUND BALANCE, DECEMBER 31</b>                             |                            |                         | <b>\$ 4,774,935</b> | <b>\$ 4,177,097</b> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

SOUTH ARLINGTON HEIGHTS ROAD TIF

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                            | 2024                |                     |                     | 2023                |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
|                            | Original<br>Budget  | Final<br>Budget     | Actual              | Actual              |
| <b>REVENUES</b>            |                     |                     |                     |                     |
| Property taxes             | \$ 350,000          | \$ 350,000          | \$ 750,395          | \$ 746,275          |
| Investment income          | 57,000              | 57,000              | 101,006             | 64,571              |
| Total revenues             | 407,000             | 407,000             | 851,401             | 810,846             |
| <b>EXPENDITURES</b>        |                     |                     |                     |                     |
| Current                    |                     |                     |                     |                     |
| Community development      |                     |                     |                     |                     |
| Contractual services       | 100,000             | 116,063             | 42,798              | 11,597              |
| Other charges              | 15,000              | 15,000              | 15,000              | 15,000              |
| Capital outlay             | 1,100,000           | 1,105,321           | 114,757             | 42,767              |
| Total expenditures         | 1,215,000           | 1,236,384           | 172,555             | 69,364              |
| NET CHANGE IN FUND BALANCE | <u>\$ (808,000)</u> | <u>\$ (829,384)</u> | 678,846             | 741,482             |
| FUND BALANCE, JANUARY 1    |                     |                     | 1,987,061           | 1,245,579           |
| FUND BALANCE, DECEMBER 31  |                     |                     | <u>\$ 2,665,907</u> | <u>\$ 1,987,061</u> |

(See independent auditor's report.)

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## MUNICIPAL PARKING OPERATIONS FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                      | 2024               |                 |              | 2023         |
|------------------------------------------------------|--------------------|-----------------|--------------|--------------|
|                                                      | Original<br>Budget | Final<br>Budget | Actual       | Actual       |
| <b>REVENUES</b>                                      |                    |                 |              |              |
| Charges for services                                 | \$ 853,600         | \$ 853,600      | \$ 891,378   | \$ 985,405   |
| Investment income                                    | 277,000            | 277,000         | 409,605      | 343,328      |
| Miscellaneous                                        | -                  | -               | -            | 16,340       |
| Total revenues                                       | 1,130,600          | 1,130,600       | 1,300,983    | 1,345,073    |
| <b>EXPENDITURES</b>                                  |                    |                 |              |              |
| Current                                              |                    |                 |              |              |
| Highways and streets                                 |                    |                 |              |              |
| Personal services                                    | 540,600            | 540,600         | 456,081      | 463,551      |
| Contractual services                                 | 401,900            | 401,900         | 342,646      | 365,794      |
| Commodities                                          | 102,700            | 105,448         | 87,858       | 84,462       |
| Other charges                                        | -                  | -               | -            | 287,300      |
| Capital outlay                                       | 345,000            | 1,044,675       | 342,170      | 1,404,103    |
| Total expenditures                                   | 1,390,200          | 2,092,623       | 1,228,755    | 2,605,210    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (259,600)          | (962,023)       | 72,228       | (1,260,137)  |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                    |                 |              |              |
| Transfers in                                         | 2,000,000          | 2,500,000       | 2,500,000    | -            |
| Total other financing sources (uses)                 | 2,000,000          | 2,500,000       | 2,500,000    | -            |
| NET CHANGE IN FUND BALANCE                           | \$ 1,740,400       | \$ 1,537,977    | 2,572,228    | (1,260,137)  |
| FUND BALANCE, JANUARY 1                              |                    |                 | 5,001,904    | 6,262,041    |
| FUND BALANCE, DECEMBER 31                            |                    |                 | \$ 7,574,132 | \$ 5,001,904 |

(See independent auditor's report.)



# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## STORMWATER CONTROL FUND

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

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                      | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                                      | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>REVENUES</b>                                      |                            |                         |                     |                     |
| Charges for services                                 | \$ 1,630,400               | \$ 1,630,400            | \$ 1,606,250        | \$ 1,638,853        |
| Intergovernmental                                    | 600,000                    | 600,000                 | 845,000             | 231,602             |
| Investment income                                    | 130,000                    | 130,000                 | 194,303             | 184,899             |
| Total revenues                                       | 2,360,400                  | 2,360,400               | 2,645,553           | 2,055,354           |
| <b>EXPENDITURES</b>                                  |                            |                         |                     |                     |
| Capital outlay                                       |                            |                         |                     |                     |
| Contractual services                                 | -                          | -                       | 3,729               | 3,065               |
| Capital outlay                                       | 4,205,000                  | 5,601,941               | 1,665,609           | 1,148,557           |
| Total expenditures                                   | 4,205,000                  | 5,601,941               | 1,669,338           | 1,151,622           |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (1,844,600)                | (3,241,541)             | 976,215             | 903,732             |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                     |                     |
| Transfers (out)                                      | (690,200)                  | (690,200)               | (690,200)           | (693,300)           |
| Total other financing sources (uses)                 | (690,200)                  | (690,200)               | (690,200)           | (693,300)           |
| NET CHANGE IN FUND BALANCE                           | <u>\$ (2,534,800)</u>      | <u>\$ (3,931,741)</u>   | 286,015             | 210,432             |
| FUND BALANCE, JANUARY 1                              |                            |                         | 4,644,500           | 4,434,068           |
| FUND BALANCE, DECEMBER 31                            |                            |                         | <u>\$ 4,930,515</u> | <u>\$ 4,644,500</u> |

(See independent auditor's report.)

## **PROPRIETARY FUNDS**

Enterprise Funds are established to account for the financing of self-supporting activities of the Village that render services on a user charge basis.

### **Water and Sewer Fund**

This fund is used to account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and improvements.

### **Lead Service Line Replacement Fund**

This fund is used to account for the costs from the state mandate eliminating all public lead water service lines by the year 2044. This is a sub-fund of the Water and Sewer Fund.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WATER AND SEWER FUND**

**COMBINING STATEMENT OF NET POSITION**

December 31, 2024  
(with comparative actual)

|                                                 | <b>Water<br/>and Sewer</b> | <b>Lead<br/>Service Line<br/>Replacement</b> | <b>Total</b>  |               |
|-------------------------------------------------|----------------------------|----------------------------------------------|---------------|---------------|
|                                                 |                            |                                              | <b>2024</b>   | <b>2023</b>   |
| <b>CURRENT ASSETS</b>                           |                            |                                              |               |               |
| Cash and investments                            | \$ 13,793,663              | \$ 23,470,302                                | \$ 37,263,965 | \$ 24,745,281 |
| Receivables                                     |                            |                                              |               |               |
| Customer accounts                               | 3,451,400                  | -                                            | 3,451,400     | 3,516,935     |
| Accrued interest                                |                            |                                              |               |               |
| Prepaid expenses                                | 7,600                      | -                                            | 7,600         | 896,803       |
| Due from other funds                            |                            |                                              |               |               |
| Inventory                                       | 1,746,644                  | -                                            | 1,746,644     | 2,439,486     |
|                                                 |                            |                                              |               |               |
| Total current assets                            | 18,999,307                 | 23,470,302                                   | 42,469,609    | 31,598,505    |
| <b>NONCURRENT ASSETS</b>                        |                            |                                              |               |               |
| Capital assets                                  |                            |                                              |               |               |
| Nondepreciable capital assets                   | 2,450,827                  | -                                            | 2,450,827     | 2,450,827     |
| Depreciable capital assets                      | 129,313,326                | -                                            | 129,313,326   | 127,794,038   |
| Accumulated depreciation                        | (88,380,326)               | -                                            | (88,380,326)  | (86,185,904)  |
|                                                 |                            |                                              |               |               |
| Net capital assets                              | 43,383,827                 | -                                            | 43,383,827    | 44,058,961    |
| Other assets                                    |                            |                                              |               |               |
| Investment in joint venture                     | 19,992,781                 | -                                            | 19,992,781    | 19,488,615    |
|                                                 |                            |                                              |               |               |
| Total noncurrent assets                         | 63,376,608                 | -                                            | 63,376,608    | 63,547,576    |
|                                                 |                            |                                              |               |               |
| Total assets                                    | 82,375,915                 | 23,470,302                                   | 105,846,217   | 95,146,081    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                                              |               |               |
| Asset retirement obligation items               | 840,000                    | -                                            | 840,000       | 875,000       |
| IMRF items                                      | 2,781,947                  | -                                            | 2,781,947     | 3,437,122     |
| OPEB items                                      | 334,571                    | -                                            | 334,571       | 419,993       |
|                                                 |                            |                                              |               |               |
| Total deferred outflows of resources            | 3,956,518                  | -                                            | 3,956,518     | 4,732,115     |
|                                                 |                            |                                              |               |               |
| Total assets and deferred outflows of resources | 86,332,433                 | 23,470,302                                   | 109,802,735   | 99,878,196    |

(This statement is continued on the following page.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

WATER AND SEWER FUND

COMBINING STATEMENT OF NET POSITION (Continued)

December 31, 2024  
(with comparative actual)

|                                                     | Water<br>and Sewer   | Lead<br>Service Line<br>Replacement | Total                 |                      |
|-----------------------------------------------------|----------------------|-------------------------------------|-----------------------|----------------------|
|                                                     |                      |                                     | 2024                  | 2023                 |
| <b>CURRENT LIABILITIES</b>                          |                      |                                     |                       |                      |
| Accounts payable                                    | \$ 1,001,673         | \$ 66,197                           | \$ 1,067,870          | \$ 2,690,784         |
| Accrued payroll                                     | 166,852              | -                                   | 166,852               | 108,736              |
| Compensated absences payable                        | 144,213              | -                                   | 144,213               | 49,478               |
| Total OPEB liability                                | 56,502               | -                                   | 56,502                | 104,869              |
| Total current liabilities                           | 1,369,240            | 66,197                              | 1,435,437             | 2,953,867            |
| <b>LONG-TERM LIABILITIES</b>                        |                      |                                     |                       |                      |
| Compensated absences payable                        | 576,850              | -                                   | 576,850               | 197,911              |
| Asset retirement obligations                        | 1,050,000            | -                                   | 1,050,000             | 1,050,000            |
| Net pension liability - IMRF                        | 2,075,281            | -                                   | 2,075,281             | 3,821,210            |
| Total OPEB liability                                | 843,885              | -                                   | 843,885               | 924,889              |
| Total long-term liabilities                         | 4,546,016            | -                                   | 4,546,016             | 5,994,010            |
| Total liabilities                                   | 5,915,256            | 66,197                              | 5,981,453             | 8,947,877            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                      |                                     |                       |                      |
| IMRF items                                          | 22,918               | -                                   | 22,918                | 64,024               |
| OPEB items                                          | 129,656              | -                                   | 129,656               | 77,162               |
| Total deferred inflows of resources                 | 152,574              | -                                   | 152,574               | 141,186              |
| Total liabilities and deferred inflows of resources | 6,067,830            | 66,197                              | 6,134,027             | 9,089,063            |
| <b>NET POSITION</b>                                 |                      |                                     |                       |                      |
| Net investment in capital assets                    | 43,296,931           | -                                   | 43,296,931            | 43,862,823           |
| Unrestricted                                        | 36,967,672           | 23,404,105                          | 60,371,777            | 46,926,310           |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 80,264,603</b> | <b>\$ 23,404,105</b>                | <b>\$ 103,668,708</b> | <b>\$ 90,789,133</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WATER AND SEWER FUND**

**COMBINING SCHEDULE OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL  
WATER AND SEWER FUNDS**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>Water and Sewer Fund</b> |                         |                        |
|------------------------------------------|-----------------------------|-------------------------|------------------------|
|                                          | <b>Original<br/>Budget</b>  | <b>Final<br/>Budget</b> | <b>2024<br/>Actual</b> |
| <b>OPERATING REVENUES</b>                |                             |                         |                        |
| Charges for services                     | \$ 24,184,000               | \$ 24,184,000           | \$ 22,818,489          |
| Miscellaneous                            | 56,000                      | 56,000                  | 597,562                |
| Total operating revenues                 | 24,240,000                  | 24,240,000              | 23,416,051             |
| <b>OPERATING EXPENSES</b>                |                             |                         |                        |
| Personal services                        | 7,650,000                   | 7,650,000               | 6,112,812              |
| Contractual services                     | 3,044,800                   | 3,090,031               | 3,312,826              |
| Northwest Water Commission               | 4,432,300                   | 4,432,300               | 4,446,013              |
| Commodities                              | 862,300                     | 886,152                 | 1,576,830              |
| Charges for services                     | 1,478,900                   | 1,478,900               | 1,183,121              |
| Other                                    | 9,872,400                   | 15,762,404              | 9,406,805              |
| Total operating expenses                 | 27,340,700                  | 33,299,787              | 26,038,407             |
| OPERATING INCOME (LOSS)                  | (3,100,700)                 | (9,059,787)             | (2,622,356)            |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                             |                         |                        |
| Investment income                        | 645,000                     | 645,000                 | 802,132                |
| Other income                             | 32,000                      | 32,000                  | 41,430                 |
| Total non-operating revenues (expenses)  | 677,000                     | 677,000                 | 843,562                |
| INCOME (LOSS) BEFORE TRANSFERS           | (2,423,700)                 | (8,382,787)             | (1,778,794)            |
| <b>TRANSFERS</b>                         |                             |                         |                        |
| Transfers in                             | 5,000,000                   | 5,000,000               | 5,000,000              |
| CHANGE IN NET POSITION (BUDGETARY BASIS) | \$ 2,576,300                | \$ (3,382,787)          | 3,221,206              |
| <b>ADJUSTMENTS TO GAAP BASIS</b>         |                             |                         |                        |
| Assets capitalized                       |                             |                         | (1,519,288)            |
| Depreciation and amortization            |                             |                         | 2,229,422              |
| Increase in joint venture                |                             |                         | (504,166)              |
| Gain on sale of capital assets           |                             |                         | (36,124)               |
| Total adjustments to GAAP basis          |                             |                         | 169,844                |
| CHANGE IN NET POSITION (GAAP BASIS)      | \$ 2,576,300                | \$ (3,382,787)          | 3,051,362              |
| NET POSITION, JANUARY 1, AS REPORTED     |                             |                         | 77,631,397             |
| Change in accounting principle           |                             |                         | (418,156)              |
| NET POSITION, JANUARY 1, AS RESTATED     |                             |                         | 77,213,241             |
| <b>NET POSITION, DECEMBER 31</b>         |                             |                         | <u>\$ 80,264,603</u>   |

| Lead Service Line Replacement Fund |                 |                | Total              |                 |                |                |
|------------------------------------|-----------------|----------------|--------------------|-----------------|----------------|----------------|
| Original<br>Budget                 | Final<br>Budget | 2024<br>Actual | Original<br>Budget | Final<br>Budget | 2024<br>Actual | 2023<br>Actual |
| \$ -                               | \$ -            | \$ -           | \$ 24,184,000      | \$ 24,184,000   | \$ 22,818,489  | \$ 22,199,531  |
| -                                  | -               | -              | 56,000             | 56,000          | 597,562        | 965,942        |
| -                                  | -               | -              | 24,240,000         | 24,240,000      | 23,416,051     | 23,165,473     |
| -                                  | -               | -              | 7,650,000          | 7,650,000       | 6,112,812      | 6,967,350      |
| -                                  | -               | -              | 3,044,800          | 3,090,031       | 3,312,826      | 2,944,281      |
| -                                  | -               | -              | 4,432,300          | 4,432,300       | 4,446,013      | 4,319,242      |
| -                                  | -               | -              | 862,300            | 886,152         | 1,576,830      | 875,712        |
| -                                  | -               | -              | 1,478,900          | 1,478,900       | 1,183,121      | 1,178,908      |
| 1,800,000                          | 3,586,161       | 2,230,880      | 11,672,400         | 19,348,565      | 11,637,685     | 7,361,736      |
| 1,800,000                          | 3,586,161       | 2,230,880      | 29,140,700         | 36,885,948      | 28,269,287     | 23,647,229     |
| (1,800,000)                        | (3,586,161)     | (2,230,880)    | (4,900,700)        | (12,645,948)    | (4,853,236)    | (481,756)      |
| 180,000                            | 180,000         | 728,249        | 825,000            | 825,000         | 1,530,381      | 862,190        |
| 700,000                            | 700,000         | 749,000        | 732,000            | 732,000         | 790,430        | 768,994        |
| 880,000                            | 880,000         | 1,477,249      | 1,557,000          | 1,557,000       | 2,320,811      | 1,631,184      |
| (920,000)                          | (2,706,161)     | (753,631)      | (3,343,700)        | (11,088,948)    | (2,532,425)    | 1,149,428      |
| 11,000,000                         | 11,000,000      | 11,000,000     | 16,000,000         | 16,000,000      | 16,000,000     | 5,750,000      |
| \$ 10,080,000                      | \$ 8,293,839    | 10,246,369     | \$ 12,656,300      | \$ 4,911,052    | 13,467,575     | 6,899,428      |
|                                    |                 | -              |                    |                 | (1,519,288)    | (4,470,912)    |
|                                    |                 | -              |                    |                 | 2,229,422      | 1,876,850      |
|                                    |                 | -              |                    |                 | (504,166)      | (451,216)      |
|                                    |                 | -              |                    |                 | (36,124)       | -              |
|                                    |                 | -              |                    |                 | 169,844        | (3,045,278)    |
| \$ 10,080,000                      | \$ 8,293,839    | 10,246,369     | \$ 12,656,300      | \$ 4,911,052    | 13,297,731     | 9,944,706      |
|                                    |                 | 13,157,736     |                    |                 | 90,789,133     | 80,844,427     |
|                                    |                 | -              |                    |                 | (418,156)      | -              |
|                                    |                 | 13,157,736     |                    |                 | 90,370,977     | 80,844,427     |
|                                    |                 | \$ 23,404,105  |                    |                 | \$ 103,668,708 | \$ 90,789,133  |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WATER AND SEWER FUND**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
BUDGETARY BASIS**

For the Year Ended December 31, 2024  
(with comparative actual)

|                             | <b>2024</b>                |                         |               | <b>2023</b>   |
|-----------------------------|----------------------------|-------------------------|---------------|---------------|
|                             | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>PERSONAL SERVICES</b>    |                            |                         |               |               |
| Finance                     |                            |                         |               |               |
| Salaries                    | \$ 606,800                 | \$ 606,800              | \$ 594,051    | \$ 565,883    |
| Overtime                    | 500                        | 500                     | 6,425         | 7,239         |
| Workers' compensation       | 1,400                      | 1,400                   | 1,400         | 1,400         |
| Medical insurance           | 174,200                    | 174,200                 | 174,200       | 174,400       |
| IMRF                        | 69,500                     | 69,500                  | 45,878        | 60,497        |
| FICA                        | 37,700                     | 37,700                  | 35,276        | 33,583        |
| Medicare                    | 8,800                      | 8,800                   | 8,250         | 7,854         |
| Water utility operations    |                            |                         |               |               |
| Salaries                    | 4,105,900                  | 4,105,900               | 3,949,902     | 3,930,691     |
| Overtime                    | 481,800                    | 481,800                 | 408,208       | 255,148       |
| Workers' compensation       | 319,400                    | 319,400                 | 319,400       | 313,100       |
| Medical insurance           | 955,400                    | 955,400                 | 948,433       | 845,500       |
| IMRF                        | 522,200                    | 522,200                 | 331,160       | 448,226       |
| FICA                        | 284,400                    | 284,400                 | 257,826       | 252,303       |
| Medicare                    | 66,500                     | 66,500                  | 60,298        | 59,007        |
| Comp/sick time              | -                          | -                       | 95,420        | -             |
| Total personal services     | 7,634,500                  | 7,634,500               | 7,236,127     | 6,954,831     |
| <b>CONTRACTUAL SERVICES</b> |                            |                         |               |               |
| Finance                     |                            |                         |               |               |
| Other services              | 28,500                     | 28,500                  | -             | 175,154       |
| Bank services               | 165,000                    | 165,000                 | 137,215       | -             |
| Travel and training         | 1,000                      | 1,000                   | -             | -             |
| Postage                     | 80,000                     | 80,000                  | 95,784        | 85,968        |
| Printing                    | 10,000                     | 10,000                  | 15,326        | 16,018        |
| IT service charge           | 45,700                     | 45,700                  | 45,700        | 64,800        |
| Water utility operations    |                            |                         |               |               |
| Professional services       | 100,300                    | 122,473                 | 102,602       | 139,658       |
| General insurance           | 48,200                     | 48,200                  | 48,200        | 47,700        |
| Equipment maintenance       | 55,000                     | 72,669                  | 83,446        | 29,553        |
| Radio maintenance           |                            |                         |               |               |
| Building maintenance        | 10,000                     | 10,000                  | 1,281         | 5,850         |
| Pumping station maintenance | 25,000                     | 25,000                  | 31,060        | 24,490        |
| Sewer collection system     | 62,200                     | 62,200                  | 59,254        | 51,687        |
| Water distribution system   | 577,000                    | 577,000                 | 542,752       | 398,549       |
| Meter installation          | 337,000                    | 337,000                 | 394,676       | 372,935       |
| Equipment rental            | 165,000                    | 165,000                 | 208,277       | 142,384       |
| Utility services            | 296,000                    | 296,000                 | 503,418       | 368,669       |
| Disposal services           | 39,000                     | 39,000                  | 51,065        | 33,060        |

(This statement is continued on the following pages.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WATER AND SEWER FUND**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)**  
**BUDGETARY BASIS**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                         | <b>2024</b>                |                         |               | <b>2023</b>   |
|-----------------------------------------|----------------------------|-------------------------|---------------|---------------|
|                                         | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>CONTRACTUAL SERVICES (Continued)</b> |                            |                         |               |               |
| Water utility operations (Continued)    |                            |                         |               |               |
| Other services                          | \$ 35,900                  | \$ 35,900               | \$ 34,159     | \$ 67,064     |
| Software licenses                       | 52,500                     | 52,500                  | 68,404        | -             |
| Dues                                    | 5,000                      | 5,000                   | 4,709         | 4,493         |
| Travel and training                     | 38,800                     | 38,800                  | 27,735        | 29,145        |
| Postage                                 | 2,000                      | 2,000                   | 2,010         | 8,335         |
| Printing                                | 4,000                      | 4,000                   | 2,275         | 2,677         |
| Annual consumer report                  | 1,500                      | 1,500                   | -             | -             |
| Service charge                          | 201,000                    | 201,000                 | 201,000       | 235,000       |
| Claims and refunds                      | 10,000                     | 10,000                  | 2,979         | 23,623        |
| Vehicle/equipment lease charge          | 583,800                    | 583,800                 | 583,800       | 562,600       |
| Telephone services                      | 65,400                     | 70,789                  | 65,699        | 54,869        |
| Total contractual services              | 3,044,800                  | 3,090,031               | 3,312,826     | 2,944,281     |
| <b>NORTHWEST WATER COMMISSION</b>       | 4,432,300                  | 4,432,300               | 4,446,013     | 4,319,242     |
| <b>COMMODITIES</b>                      |                            |                         |               |               |
| Finance                                 |                            |                         |               |               |
| Office supplies and equipment           | 100                        | 100                     | -             | -             |
| Water utility operations                |                            |                         |               |               |
| Publications and periodicals            | 500                        | 500                     | 344           | -             |
| Office supplies and equipment           | 5,500                      | 5,500                   | 2,378         | 2,831         |
| Data system supplies                    | 7,800                      | 7,800                   | 993           | 3,295         |
| Clothing                                | 28,600                     | 28,600                  | 26,479        | 14,702        |
| Petroleum products                      | 109,800                    | 109,800                 | 89,233        | 93,008        |
| Water distribution supplies             | 179,100                    | 179,100                 | 248,030       | 179,166       |
| Meter/backflow devices                  | 187,200                    | 198,050                 | 833,150       | 301,309       |
| Pumping and storage supplies            | 30,000                     | 30,000                  | 17,554        | 17,444        |
| Sewer collection supplies               | 39,100                     | 41,998                  | 43,202        | 11,919        |
| Agricultural supplies                   | 11,000                     | 11,000                  | 1,720         | 22,647        |
| Building supplies                       | 14,900                     | 14,900                  | 17,722        | 17,281        |
| Chemicals                               | 13,400                     | 13,400                  | 20,395        | 20,824        |
| Other equipment and supplies            | 91,300                     | 97,436                  | 104,151       | 80,042        |
| Small tools and equipment               | 17,000                     | 17,000                  | 17,164        | 11,706        |
| Street and sidewalk supplies            | 127,000                    | 130,968                 | 154,315       | 98,963        |
| Other supplies                          | -                          | -                       | -             | 575           |
| Total commodities                       | 862,300                    | 886,152                 | 1,576,830     | 875,712       |

(This statement is continued on the following page.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WATER AND SEWER FUND**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)**  
**BUDGETARY BASIS**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                                                              | <b>2024</b>                |                         |                      | <b>2023</b>          |
|----------------------------------------------------------------------------------------------|----------------------------|-------------------------|----------------------|----------------------|
|                                                                                              | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Actual</b>        |
| <b>CHARGES FOR SERVICES</b>                                                                  |                            |                         |                      |                      |
| Water utility operations                                                                     |                            |                         |                      |                      |
| Administrative service charge                                                                | \$ 1,178,900               | \$ 1,178,900            | \$ 1,178,900         | \$ 1,178,900         |
| Operating contingency                                                                        | 300,000                    | 300,000                 | -                    | -                    |
| Other                                                                                        | -                          | -                       | 4,221                | 8                    |
| Total charges for services                                                                   | 1,478,900                  | 1,478,900               | 1,183,121            | 1,178,908            |
| <b>OTHER</b>                                                                                 |                            |                         |                      |                      |
| Capital outlay                                                                               |                            |                         |                      |                      |
| Water utility operations                                                                     |                            |                         |                      |                      |
| Office equipment                                                                             | 15,000                     | 15,000                  | 1,601                | 2,428                |
| Other equipment                                                                              | 755,000                    | 1,333,427               | 389,683              | 171,413              |
| Building improvements                                                                        | 39,000                     | 53,100                  | 8,850                | 1,069                |
| Construction in progress                                                                     | 9,063,400                  | 14,360,877              | 9,006,671            | 6,616,014            |
| Total other                                                                                  | 9,872,400                  | 15,762,404              | 9,406,805            | 6,790,924            |
| <b>TOTAL OPERATIONS</b>                                                                      | 27,325,200                 | 33,284,287              | 27,161,722           | 23,063,898           |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                                                             |                            |                         |                      |                      |
| Assets capitalized                                                                           | -                          | -                       | (1,519,288)          | (4,470,912)          |
| Pension expense                                                                              | -                          | -                       | (1,131,860)          | 13,728               |
| OPEB expense                                                                                 | 15,500                     | 15,500                  | 8,545                | (1,209)              |
| Total adjustments to GAAP Basis                                                              | 15,500                     | 15,500                  | (2,642,603)          | (4,458,393)          |
| <b>TOTAL OPERATING EXPENSES<br/>EXCLUDING DEPRECIATION AND<br/>AMORTIZATION - GAAP BASIS</b> | <u>\$ 27,340,700</u>       | <u>\$ 33,299,787</u>    | <u>\$ 24,519,119</u> | <u>\$ 18,605,505</u> |

(See independent auditor's report.)

## **NONMAJOR ENTERPRISE FUNDS**

Solid Waste Disposal Fund - to account for all provision of solid waste disposal services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service billing and collection.

Arts, Entertainment and Events Fund - to account for costs associated with Village presentations or participation in art, theatrical, and new community events.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## NONMAJOR ENTERPRISE FUNDS

### COMBINING STATEMENT OF NET POSITION

December 31, 2024

|                                                 | Solid<br>Waste<br>Disposal | Arts,<br>Entertainment,<br>and Events | Total               |
|-------------------------------------------------|----------------------------|---------------------------------------|---------------------|
| <b>CURRENT ASSETS</b>                           |                            |                                       |                     |
| Cash and investments                            | \$ 2,749,138               | \$ 1,646,334                          | \$ 4,395,472        |
| Receivables                                     |                            |                                       |                     |
| Customer accounts                               | 157,482                    | 102,147                               | 259,629             |
| Prepaid expenses                                | 167,785                    | 2,383                                 | 170,168             |
|                                                 |                            |                                       |                     |
| Total current assets                            | 3,074,405                  | 1,750,864                             | 4,825,269           |
| <b>CAPITAL ASSETS</b>                           |                            |                                       |                     |
| Nondepreciable capital assets                   | -                          | 475,200                               | 475,200             |
| Depreciable capital assets                      | -                          | 2,468,354                             | 2,468,354           |
| Accumulated depreciation                        | -                          | (1,368,780)                           | (1,368,780)         |
|                                                 |                            |                                       |                     |
| Net capital assets                              | -                          | 1,574,774                             | 1,574,774           |
|                                                 |                            |                                       |                     |
| Total assets                                    | 3,074,405                  | 3,325,638                             | 6,400,043           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                                       |                     |
| None                                            | -                          | -                                     | -                   |
|                                                 |                            |                                       |                     |
| Total deferred outflows of resources            | -                          | -                                     | -                   |
|                                                 |                            |                                       |                     |
| Total assets and deferred outflows of resources | 3,074,405                  | 3,325,638                             | 6,400,043           |
| <b>CURRENT LIABILITIES</b>                      |                            |                                       |                     |
| Accounts payable                                | -                          | 27,493                                | 27,493              |
|                                                 |                            |                                       |                     |
| Total liabilities                               | -                          | 27,493                                | 27,493              |
| <b>NET POSITION</b>                             |                            |                                       |                     |
| Net investment in capital assets                | -                          | 1,574,774                             | 1,574,774           |
| Unrestricted                                    | 3,074,405                  | 1,723,371                             | 4,797,776           |
|                                                 |                            |                                       |                     |
| <b>TOTAL NET POSITION</b>                       | <b>\$ 3,074,405</b>        | <b>\$ 3,298,145</b>                   | <b>\$ 6,372,550</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**NONMAJOR ENTERPRISE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION**

For the Year Ended December 31, 2024

|                                          | <b>Solid<br/>Waste<br/>Disposal</b> | <b>Arts,<br/>Entertainment,<br/>and Events</b> | <b>Total</b> |
|------------------------------------------|-------------------------------------|------------------------------------------------|--------------|
| <b>OPERATING REVENUES</b>                |                                     |                                                |              |
| Charges for services                     | \$ 1,917,175                        | \$ 52,587                                      | \$ 1,969,762 |
| Total operating revenues                 | 1,917,175                           | 52,587                                         | 1,969,762    |
| <b>OPERATING EXPENSES</b>                |                                     |                                                |              |
| Operations                               | 1,927,631                           | 1,082,847                                      | 3,010,478    |
| Depreciation                             | -                                   | 57,873                                         | 57,873       |
| Total operating expenses                 | 1,927,631                           | 1,140,720                                      | 3,068,351    |
| OPERATING INCOME (LOSS)                  | (10,456)                            | (1,088,133)                                    | (1,098,589)  |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                                     |                                                |              |
| Investment income                        | 128,603                             | 76,183                                         | 204,786      |
| Food and beverage tax                    | -                                   | 1,010,042                                      | 1,010,042    |
| Other income                             | 118,417                             | 3,151                                          | 121,568      |
| Total non-operating revenues (expenses)  | 247,020                             | 1,089,376                                      | 1,336,396    |
| INCOME (LOSS) BEFORE TRANSFERS           | 236,564                             | 1,243                                          | 237,807      |
| <b>TRANSFERS</b>                         |                                     |                                                |              |
| Transfers (out)                          | (500,000)                           | -                                              | (500,000)    |
| Total transfers                          | (500,000)                           | -                                              | (500,000)    |
| CHANGE IN NET POSITION                   | (263,436)                           | 1,243                                          | (262,193)    |
| NET POSITION, JANUARY 1                  | 3,337,841                           | 3,296,902                                      | 6,634,743    |
| NET POSITION, DECEMBER 31                | \$ 3,074,405                        | \$ 3,298,145                                   | \$ 6,372,550 |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

NONMAJOR ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

|                                                                                                      | <b>Solid<br/>Waste<br/>Disposal</b> | <b>Arts,<br/>Entertainment,<br/>and Events</b> | <b>Total</b>        |
|------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                          |                                     |                                                |                     |
| Receipts from customers and users                                                                    | \$ 2,014,668                        | \$ 56,727                                      | \$ 2,071,395        |
| Payments to suppliers                                                                                | (1,812,786)                         | (846,482)                                      | (2,659,268)         |
| Payments to employees                                                                                | -                                   | (222,156)                                      | (222,156)           |
|                                                                                                      | <u>201,882</u>                      | <u>(1,011,911)</u>                             | <u>(810,029)</u>    |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>                                           |                                     |                                                |                     |
| Transfers (out)                                                                                      | (500,000)                           | -                                              | (500,000)           |
| Food and beverage tax receipts                                                                       | -                                   | 1,010,042                                      | 1,010,042           |
|                                                                                                      | <u>(500,000)</u>                    | <u>1,010,042</u>                               | <u>510,042</u>      |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>                                  |                                     |                                                |                     |
| None                                                                                                 | -                                   | -                                              | -                   |
|                                                                                                      | <u>-</u>                            | <u>-</u>                                       | <u>-</u>            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                          |                                     |                                                |                     |
| Interest received                                                                                    | 128,602                             | 79,751                                         | 208,353             |
|                                                                                                      | <u>128,602</u>                      | <u>79,751</u>                                  | <u>208,353</u>      |
| <b>NET INCREASE (DECREASE) IN CASH AND<br/>CASH EQUIVALENTS</b>                                      | (169,516)                           | 77,882                                         | (91,634)            |
| <b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>                                                          | 2,918,654                           | 1,568,452                                      | 4,487,106           |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>                                                        | <u>\$ 2,749,138</u>                 | <u>\$ 1,646,334</u>                            | <u>\$ 4,395,472</u> |
| <b>RECONCILIATION OF OPERATING INCOME<br/>(LOSS) TO NET CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b> |                                     |                                                |                     |
| Operating income (loss)                                                                              | \$ (10,456)                         | \$ (1,088,133)                                 | \$ (1,098,589)      |
| Adjustments to reconcile operating income (loss)<br>to net cash from operating activities            |                                     |                                                |                     |
| Depreciation                                                                                         | -                                   | 57,873                                         | 57,873              |
| Other income                                                                                         | 118,417                             | 3,151                                          | 121,568             |
| Change in assets and liabilities                                                                     |                                     |                                                |                     |
| Receivables                                                                                          | (20,924)                            | 989                                            | (19,935)            |
| Prepaid expenses                                                                                     | 123,475                             | (2,383)                                        | 121,092             |
| Accounts payable                                                                                     | (8,630)                             | 16,592                                         | 7,962               |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>                                                            | <u>\$ 201,882</u>                   | <u>\$ (1,011,911)</u>                          | <u>\$ (810,029)</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**SOLID WASTE DISPOSAL FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>OPERATING REVENUES</b>                |                            |                         |                     |                     |
| Charges for services                     | \$ 1,935,000               | \$ 1,935,000            | \$ 1,917,175        | \$ 2,007,784        |
| Total operating revenues                 | 1,935,000                  | 1,935,000               | 1,917,175           | 2,007,784           |
| <b>OPERATING EXPENSES</b>                |                            |                         |                     |                     |
| Operations                               | 2,305,300                  | 2,305,300               | 1,927,631           | 1,830,568           |
| Total operating expenses                 | 2,305,300                  | 2,305,300               | 1,927,631           | 1,830,568           |
| OPERATING INCOME (LOSS)                  | (370,300)                  | (370,300)               | (10,456)            | 177,216             |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                            |                         |                     |                     |
| Investment income                        | 122,000                    | 122,000                 | 128,603             | 132,023             |
| Other income                             | -                          | -                       | 118,417             | 3,250               |
| Total non-operating revenues (expenses)  | 122,000                    | 122,000                 | 247,020             | 135,273             |
| INCOME (LOSS) BEFORE TRANSFERS           | (248,300)                  | (248,300)               | 236,564             | 312,489             |
| <b>TRANSFERS</b>                         |                            |                         |                     |                     |
| Transfers (out)                          | (500,000)                  | (500,000)               | (500,000)           | (500,000)           |
| Total transfers                          | (500,000)                  | (500,000)               | (500,000)           | (500,000)           |
| CHANGE IN NET POSITION                   | <u>\$ (748,300)</u>        | <u>\$ (748,300)</u>     | (263,436)           | (187,511)           |
| NET POSITION, JANUARY 1                  |                            |                         | 3,337,841           | 3,525,352           |
| <b>NET POSITION, DECEMBER 31</b>         |                            |                         | <u>\$ 3,074,405</u> | <u>\$ 3,337,841</u> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

ARTS, ENTERTAINMENT, AND EVENTS FUND

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | 2024               |                 |              | 2023         |
|------------------------------------------|--------------------|-----------------|--------------|--------------|
|                                          | Original<br>Budget | Final<br>Budget | Actual       | Actual       |
| <b>OPERATING REVENUES</b>                |                    |                 |              |              |
| Special events                           | \$ 22,500          | \$ 22,500       | \$ 34,587    | \$ 22,600    |
| Fines and fees                           | 22,800             | 22,800          | 18,000       | 106,754      |
| Total operating revenue                  | 45,300             | 45,300          | 52,587       | 129,354      |
| <b>OPERATING EXPENSES</b>                |                    |                 |              |              |
| Operations                               |                    |                 |              |              |
| Personal services                        | 287,000            | 287,000         | 222,156      | 254,421      |
| Contractual                              | 655,000            | 655,000         | 517,907      | 689,020      |
| Commodities                              | 178,800            | 192,800         | 107,720      | 116,411      |
| Capital outlay                           | 107,000            | 385,600         | 235,064      | 210,699      |
| Total operating expenses                 | 1,227,800          | 1,520,400       | 1,082,847    | 1,270,551    |
| OPERATING INCOME (LOSS)                  | (1,182,500)        | (1,475,100)     | (1,030,260)  | (1,141,197)  |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                    |                 |              |              |
| Investment income                        | 71,000             | 71,000          | 76,183       | 75,988       |
| Food and beverage tax                    | 1,052,600          | 1,052,600       | 1,010,042    | 1,033,326    |
| Other income                             | -                  | -               | 3,151        | 4,353        |
| Total non-operating revenues (expenses)  | 1,123,600          | 1,123,600       | 1,089,376    | 1,113,667    |
| INCOME (LOSS) BEFORE TRANSFERS           | (58,900)           | (351,500)       | 59,116       | (27,530)     |
| <b>TRANSFERS</b>                         |                    |                 |              |              |
| Transfers in                             | 65,000             | 65,000          | -            | -            |
| Total transfers                          | 65,000             | 65,000          | -            | -            |
| CHANGE IN NET POSITION (BUDGETARY BASIS) | \$ 6,100           | \$ (286,500)    | 59,116       | (27,530)     |
| <b>ADJUSTMENTS TO GAAP BASIS</b>         |                    |                 |              |              |
| Depreciation                             |                    |                 | 57,873       | 57,873       |
| Total adjustments to GAAP basis          |                    |                 | 57,873       | 57,873       |
| CHANGE IN NET POSITION (GAAP BASIS)      | \$ 6,100           | \$ (286,500)    | 1,243        | (85,403)     |
| NET POSITION, JANUARY 1                  |                    |                 | 3,296,902    | 3,382,305    |
| NET POSITION, DECEMBER 31                |                    |                 | \$ 3,298,145 | \$ 3,296,902 |

(See independent auditor's report.)

## **INTERNAL SERVICE FUNDS**

Health and Life Insurance Fund - to account for all costs associated with self-insurance risks for health and life insurance.

General Liability Insurance Fund - to account for all costs associated with self-insurance risks for general liability and property loss.

Workers' Compensation Fund - to account for all costs associated with self-insurance risks for general liability and property loss.

Technology Fund - to account for all costs associated with providing technology services to all departments for the operations of the Village.

Fleet Operations Fund - to account for all costs associated with maintaining and servicing the vehicles and equipment operated by the various departments within the Village.



VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION

December 31, 2024

|                                                 | Health<br>and Life<br>Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Technology   | Fleet<br>Operations | Total         |
|-------------------------------------------------|---------------------------------|-----------------------------------|--------------------------|--------------|---------------------|---------------|
| <b>CURRENT ASSETS</b>                           |                                 |                                   |                          |              |                     |               |
| Cash and investments                            | \$ 6,759,960                    | \$ 6,330,552                      | \$ 6,456,432             | \$ 4,042,557 | \$ 17,019,762       | \$ 40,609,263 |
| Receivables                                     |                                 |                                   |                          |              |                     |               |
| Other                                           | 1,705                           | 187,410                           | 749,642                  | -            | -                   | 938,757       |
| Prepaid items                                   | 323,022                         | -                                 | -                        | -            | 88,263              | 411,285       |
| Inventory                                       | -                               | -                                 | -                        | -            | 313,796             | 313,796       |
| Total current assets                            | 7,084,687                       | 6,517,962                         | 7,206,074                | 4,042,557    | 17,421,821          | 42,273,101    |
| <b>CAPITAL ASSETS</b>                           |                                 |                                   |                          |              |                     |               |
| Depreciable and amortizable capital assets      | -                               | -                                 | -                        | 1,254,140    | 26,865,255          | 28,119,395    |
| Accumulated depreciation and amortization       | -                               | -                                 | -                        |              | (17,421,017)        | (17,421,017)  |
| Net capital assets                              | -                               | -                                 | -                        | 1,254,140    | 9,444,238           | 10,698,378    |
| Total assets                                    | 7,084,687                       | 6,517,962                         | 7,206,074                | 5,296,697    | 26,866,059          | 52,971,479    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                                 |                                   |                          |              |                     |               |
| OPEB items                                      | 20,449                          | -                                 | 7,045                    | 22,805       | 11,141              | 61,440        |
| Total deferred outflows of resources            | 20,449                          | -                                 | 7,045                    | 22,805       | 11,141              | 61,440        |
| Total assets and deferred outflows of resources | 7,105,136                       | 6,517,962                         | 7,213,119                | 5,319,502    | 26,877,200          | 53,032,919    |

(This statement is continued on the following page.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION (Continued)

December 31, 2024

|                                                     | Health<br>and Life<br>Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Technology          | Fleet<br>Operations  | Total                |
|-----------------------------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------|----------------------|----------------------|
| <b>CURRENT LIABILITIES</b>                          |                                 |                                   |                          |                     |                      |                      |
| Accounts payable                                    | \$ 579,008                      | \$ 5,553                          | \$ 109,669               | \$ 219,941          | \$ 755,930           | \$ 1,670,101         |
| Accrued payroll                                     | 3,949                           | -                                 | 3,524                    | 23,222              | 42,891               | 73,586               |
| Claims payable                                      | 1,710,781                       | -                                 | 47,774                   | -                   | -                    | 1,758,555            |
| Unearned revenue                                    | -                               | 187,410                           | 749,642                  | -                   | -                    | 937,052              |
| Compensated absences payable                        | 2,741                           | -                                 | 702                      | 40,333              | 32,993               | 76,769               |
| SBITAs payable                                      | -                               | -                                 | -                        | 431,596             | -                    | 431,596              |
| Total OPEB liability                                | 649                             | -                                 | 9                        | 4,042               | 10,761               | 15,461               |
| Total current liabilities                           | 2,297,128                       | 192,963                           | 911,320                  | 719,134             | 842,575              | 4,963,120            |
| <b>LONG-TERM LIABILITIES</b>                        |                                 |                                   |                          |                     |                      |                      |
| Compensated absences payable                        | 10,963                          | -                                 | 2,808                    | 161,331             | 131,970              | 307,072              |
| SBITAs payable                                      | -                               | -                                 | -                        | 434,348             | -                    | 434,348              |
| Total OPEB liability                                | 9,698                           | -                                 | 138                      | 60,369              | 160,712              | 230,917              |
| Total long-term liabilities                         | 20,661                          | -                                 | 2,946                    | 656,048             | 292,682              | 972,337              |
| Total liabilities                                   | 2,317,789                       | 192,963                           | 914,266                  | 1,375,182           | 1,135,257            | 5,935,457            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                 |                                   |                          |                     |                      |                      |
| OPEB items                                          | 5,224                           | -                                 | 15,769                   | 16,266              | 18,816               | 56,075               |
| Total deferred inflows of resources                 | 5,224                           | -                                 | 15,769                   | 16,266              | 18,816               | 56,075               |
| Total liabilities and deferred inflows of resources | 2,323,013                       | 192,963                           | 930,035                  | 1,391,448           | 1,154,073            | 5,991,532            |
| <b>NET POSITION</b>                                 |                                 |                                   |                          |                     |                      |                      |
| Net investment in capital assets                    | -                               | -                                 | -                        | 388,196             | 9,444,238            | 9,832,434            |
| Unrestricted                                        | 4,782,123                       | 6,324,999                         | 6,283,084                | 3,539,858           | 16,278,889           | 37,208,953           |
| <b>TOTAL NET POSITION</b>                           | <u>\$ 4,782,123</u>             | <u>\$ 6,324,999</u>               | <u>\$ 6,283,084</u>      | <u>\$ 3,928,054</u> | <u>\$ 25,723,127</u> | <u>\$ 47,041,387</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION

For the Year Ended December 31, 2024

|                                                | <b>Health<br/>and Life<br/>Insurance</b> | <b>General<br/>Liability<br/>Insurance</b> | <b>Workers'<br/>Compensation</b> | <b>Technology</b> | <b>Fleet<br/>Operations</b> | <b>Total</b>  |
|------------------------------------------------|------------------------------------------|--------------------------------------------|----------------------------------|-------------------|-----------------------------|---------------|
| <b>OPERATING REVENUES</b>                      |                                          |                                            |                                  |                   |                             |               |
| Charges for services                           | \$ 12,530,200                            | \$ 613,000                                 | \$ 2,615,400                     | \$ 2,370,500      | \$ 4,087,000                | \$ 22,216,100 |
| Contributions                                  | 3,777,586                                | -                                          | -                                | -                 | -                           | 3,777,586     |
| Fines                                          | -                                        | -                                          | -                                | -                 | 29,526                      | 29,526        |
| Miscellaneous                                  | -                                        | -                                          | -                                | -                 | 312,408                     | 312,408       |
| Total operating revenues                       | 16,307,786                               | 613,000                                    | 2,615,400                        | 2,370,500         | 4,428,934                   | 26,335,620    |
| <b>OPERATING EXPENSES</b>                      |                                          |                                            |                                  |                   |                             |               |
| Personal services                              | 177,618                                  | -                                          | 162,536                          | 1,083,686         | 1,571,676                   | 2,995,516     |
| Contractual services                           | 5,027,753                                | 382,051                                    | 1,559,478                        | 693,193           | 319,484                     | 7,981,959     |
| Commodities                                    | 687                                      | -                                          | 352                              | 5,590             | 579,474                     | 586,103       |
| Insurance claims                               | 10,447,940                               | 166,133                                    | 586,333                          | -                 | -                           | 11,200,406    |
| Supplies                                       | -                                        | -                                          | -                                | 768,084           | -                           | 768,084       |
| Total operating expenses                       | 15,653,998                               | 548,184                                    | 2,308,699                        | 2,550,553         | 2,470,634                   | 23,532,068    |
| OPERATING INCOME (LOSS)<br>BEFORE DEPRECIATION | 653,788                                  | 64,816                                     | 306,701                          | (180,053)         | 1,958,300                   | 2,803,552     |
| Depreciation and amortization                  | -                                        | -                                          | -                                | 601,987           | 1,273,529                   | 1,875,516     |
| OPERATING INCOME (LOSS)                        | 653,788                                  | 64,816                                     | 306,701                          | (782,040)         | 684,771                     | 928,036       |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>       |                                          |                                            |                                  |                   |                             |               |
| Investment income                              | 268,824                                  | 258,582                                    | 228,965                          | 176,259           | 697,723                     | 1,630,353     |
| Reimbursements                                 | -                                        | -                                          | 65,096                           | -                 | -                           | 65,096        |
| Interest expense and fiscal charges            | -                                        | -                                          | -                                | (8,529)           | -                           | (8,529)       |
| Gain (loss) on sale of capital assets          | -                                        | -                                          | -                                | -                 | (22,498)                    | (22,498)      |
| Other income                                   | 832                                      | 2,943                                      | 4,045                            | 3,162             | 40,321                      | 51,303        |
| Total non-operating revenues (expenses)        | 269,656                                  | 261,525                                    | 298,106                          | 170,892           | 715,546                     | 1,715,725     |

(This statement is continued on the following page.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION (Continued)

For the Year Ended December 31, 2024

|                                      | Health<br>and Life<br>Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Technology          | Fleet<br>Operations  | Total                |
|--------------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------|----------------------|----------------------|
| INCOME (LOSS) BEFORE TRANSFERS       | \$ 923,444                      | \$ 326,341                        | \$ 604,807               | \$ (611,148)        | \$ 1,400,317         | \$ 2,643,761         |
| <b>TRANSFERS</b>                     |                                 |                                   |                          |                     |                      |                      |
| Transfers in                         | -                               | -                                 | -                        | -                   | 800,000              | 800,000              |
| Total transfers                      | -                               | -                                 | -                        | -                   | 800,000              | 800,000              |
| CHANGE IN NET POSITION               | 923,444                         | 326,341                           | 604,807                  | (611,148)           | 2,200,317            | 3,443,761            |
| NET POSITION, JANUARY 1, AS REPORTED | 3,860,559                       | 5,998,658                         | 5,679,691                | 4,609,653           | 23,617,376           | 43,765,937           |
| Change in accounting principle       | (1,880)                         | -                                 | (1,414)                  | (70,451)            | (94,566)             | (168,311)            |
| NET POSITION, JANUARY 1, AS RESTATED | 3,858,679                       | 5,998,658                         | 5,678,277                | 4,539,202           | 23,522,810           | 43,597,626           |
| <b>NET POSITION, DECEMBER 31</b>     | <b>\$ 4,782,123</b>             | <b>\$ 6,324,999</b>               | <b>\$ 6,283,084</b>      | <b>\$ 3,928,054</b> | <b>\$ 25,723,127</b> | <b>\$ 47,041,387</b> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024

|                                                                     | Health<br>and Life<br>Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Technology   | Fleet<br>Operations | Total         |
|---------------------------------------------------------------------|---------------------------------|-----------------------------------|--------------------------|--------------|---------------------|---------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                         |                                 |                                   |                          |              |                     |               |
| Receipts from customers and users                                   | \$ 3,778,418                    | \$ -                              | \$ -                     | -            | -                   | \$ 3,778,418  |
| Receipts from interfund services                                    | 12,530,200                      | 712,197                           | 3,069,561                | 2,373,662    | 4,469,255           | 23,154,875    |
| Payments to suppliers                                               | (15,680,434)                    | (682,043)                         | (2,615,380)              | (1,556,990)  | (398,395)           | (20,933,242)  |
| Payments to employees                                               | (180,464)                       | -                                 | (161,052)                | (976,981)    | (1,544,297)         | (2,862,794)   |
| Net cash from operating activities                                  | 447,720                         | 30,154                            | 293,129                  | (160,309)    | 2,526,563           | 3,137,257     |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>          |                                 |                                   |                          |              |                     |               |
| Transfers in                                                        | -                               | -                                 | -                        | -            | 800,000             | 800,000       |
| Net cash from noncapital<br>financing activities                    | -                               | -                                 | -                        | -            | 800,000             | 800,000       |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |                                 |                                   |                          |              |                     |               |
| Capital assets purchased                                            | -                               | -                                 | -                        | -            | (2,790,956)         | (2,790,956)   |
| SBITA principal payments                                            | -                               | -                                 | -                        | (428,860)    | -                   | (428,860)     |
| SBITA interest payments                                             | -                               | -                                 | -                        | (8,529)      | -                   | (8,529)       |
| Net cash from capital and<br>related financing activities           | -                               | -                                 | -                        | (437,389)    | (2,790,956)         | (3,228,345)   |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                     |                                 |                                   |                          |              |                     |               |
| Interest received                                                   | 268,824                         | 258,582                           | 228,965                  | 176,259      | 697,723             | 1,630,353     |
| Net cash from investing activities                                  | 268,824                         | 258,582                           | 228,965                  | 176,259      | 697,723             | 1,630,353     |
| <b>NET INCREASE (DECREASE) IN CASH AND<br/>CASH EQUIVALENTS</b>     | 716,544                         | 288,736                           | 522,094                  | (421,439)    | 1,233,330           | 2,339,265     |
| <b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>                         | 6,043,416                       | 6,041,816                         | 5,934,338                | 4,463,996    | 15,786,432          | 38,269,998    |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>                       | \$ 6,759,960                    | \$ 6,330,552                      | \$ 6,456,432             | \$ 4,042,557 | \$ 17,019,762       | \$ 40,609,263 |

(This statement is continued on the following page.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS (Continued)

For the Year Ended December 31, 2024

|                                                                                                      | Health<br>and Life<br>Insurance | General<br>Liability<br>Insurance | Workers'<br>Compensation | Technology       | Fleet<br>Operations | Total               |
|------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------|--------------------------|------------------|---------------------|---------------------|
| <b>RECONCILIATION OF OPERATING INCOME<br/>(LOSS) TO NET CASH FLOWS<br/>FROM OPERATING ACTIVITIES</b> |                                 |                                   |                          |                  |                     |                     |
| Operating income (loss)                                                                              | \$ 653,788                      | \$ 64,816                         | \$ 306,701               | \$ (782,040)     | \$ 684,771          | \$ 928,036          |
| Depreciation and amortization                                                                        | -                               | -                                 | -                        | 601,987          | 1,273,529           | 1,875,516           |
| Other income                                                                                         | 832                             | 2,943                             | 69,141                   | 3,162            | 40,321              | 116,399             |
| Adjustments to reconcile operating income<br>(loss) to net cash from operating activities            |                                 |                                   |                          |                  |                     |                     |
| Change in assets and liabilities                                                                     |                                 |                                   |                          |                  |                     |                     |
| Inventories                                                                                          | -                               | -                                 | -                        | -                | (7,311)             | (7,311)             |
| Accounts receivable                                                                                  | (478)                           | (96,254)                          | (385,020)                | -                | -                   | (481,752)           |
| Prepaid expenses                                                                                     | (301,740)                       | -                                 | -                        | -                | 710,189             | 408,449             |
| Accounts payable                                                                                     | (15,476)                        | (34,662)                          | (80,221)                 | (90,123)         | (202,315)           | (422,797)           |
| Accrued payroll                                                                                      | (83)                            | -                                 | 1,120                    | 9,119            | 18,054              | 28,210              |
| Unearned revenue                                                                                     | -                               | 96,254                            | 385,020                  | -                | -                   | 481,274             |
| Compensated absences payable                                                                         | 2,798                           | -                                 | 9                        | 88,649           | (1,526)             | 89,930              |
| OPEB items                                                                                           | (5,561)                         | -                                 | 355                      | 8,937            | 10,851              | 14,582              |
| Claims payable                                                                                       | 113,640                         | (2,943)                           | (3,976)                  | -                | -                   | 106,721             |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>                                                            | <b>\$ 447,720</b>               | <b>\$ 30,154</b>                  | <b>\$ 293,129</b>        | <b>(160,309)</b> | <b>2,526,563</b>    | <b>\$ 3,137,257</b> |
| <b>NONCASH TRANSACTIONS</b>                                                                          |                                 |                                   |                          |                  |                     |                     |
| Capital assets in accounts payable                                                                   | \$ -                            | \$ -                              | \$ -                     | \$ -             | \$ 905,922          | \$ 905,922          |
| Loss on sale of capital assets                                                                       | -                               | -                                 | -                        | -                | (22,498)            | (22,498)            |
| <b>Total noncash transactions</b>                                                                    | <b>\$ -</b>                     | <b>\$ -</b>                       | <b>\$ -</b>              | <b>\$ -</b>      | <b>\$ 883,424</b>   | <b>\$ 883,424</b>   |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**HEALTH AND LIFE INSURANCE FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>OPERATING REVENUES</b>                |                            |                         |                     |                     |
| Charges for services                     | \$ 12,495,900              | \$ 12,495,900           | \$ 12,530,200       | \$ 11,412,500       |
| Contributions                            | 3,477,800                  | 3,477,800               | 3,777,586           | 3,897,378           |
| Total operating revenues                 | 15,973,700                 | 15,973,700              | 16,307,786          | 15,309,878          |
| <b>OPERATING EXPENSES</b>                |                            |                         |                     |                     |
| Personal services                        | 612,900                    | 612,900                 | 177,618             | 178,140             |
| Contractual services                     | 5,365,600                  | 5,365,600               | 5,027,753           | 5,082,830           |
| Commodities                              | 600                        | 600                     | 687                 | 500                 |
| Insurance claims                         | 10,060,000                 | 10,060,000              | 10,447,940          | 11,121,362          |
| Total operating expenses                 | 16,039,100                 | 16,039,100              | 15,653,998          | 16,382,832          |
| OPERATING INCOME (LOSS)                  | (65,400)                   | (65,400)                | 653,788             | (1,072,954)         |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                            |                         |                     |                     |
| Investment income                        | 175,000                    | 175,000                 | 268,824             | 241,541             |
| Other income                             | -                          | -                       | 832                 | 2,964               |
| Total non-operating revenues (expenses)  | 175,000                    | 175,000                 | 269,656             | 244,505             |
| CHANGE IN NET POSITION                   | \$ 109,600                 | \$ 109,600              | 923,444             | (828,449)           |
| NET POSITION, JANUARY 1, AS REPORTED     |                            |                         | 3,860,559           | 4,689,008           |
| Change in accounting principle           |                            |                         | (1,880)             | -                   |
| NET POSITION, JANUARY 1, AS RESTATED     |                            |                         | 3,858,679           | 4,689,008           |
| <b>NET POSITION, DECEMBER 31</b>         |                            |                         | <b>\$ 4,782,123</b> | <b>\$ 3,860,559</b> |

(See independent auditor's report.)

VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

GENERAL LIABILITY INSURANCE FUND

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | 2024               |                   |                     | 2023                |
|------------------------------------------|--------------------|-------------------|---------------------|---------------------|
|                                          | Original<br>Budget | Final<br>Budget   | Actual              | Actual              |
| <b>OPERATING REVENUES</b>                |                    |                   |                     |                     |
| Charges for services                     | \$ 613,000         | \$ 613,000        | \$ 613,000          | \$ 609,300          |
| Total operating revenues                 | 613,000            | 613,000           | 613,000             | 609,300             |
| <b>OPERATING EXPENSES</b>                |                    |                   |                     |                     |
| Contractual services                     | 382,000            | 382,000           | 382,051             | 323,500             |
| Insurance claims                         | 300,000            | 300,000           | 166,133             | 144,782             |
| Total operating expenses                 | 682,000            | 682,000           | 548,184             | 468,282             |
| OPERATING INCOME (LOSS)                  | (69,000)           | (69,000)          | 64,816              | 141,018             |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                    |                   |                     |                     |
| Investment income                        | 197,000            | 197,000           | 258,582             | 217,951             |
| Other                                    | -                  | -                 | 2,943               | 1,135,900           |
| Total non-operating revenues (expenses)  | 197,000            | 197,000           | 261,525             | 1,353,851           |
| CHANGE IN NET POSITION                   | <u>\$ 128,000</u>  | <u>\$ 128,000</u> | 326,341             | 1,494,869           |
| NET POSITION, JANUARY 1                  |                    |                   | 5,998,658           | 4,503,789           |
| NET POSITION, DECEMBER 31                |                    |                   | <u>\$ 6,324,999</u> | <u>\$ 5,998,658</u> |

(See independent auditor's report.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**WORKERS' COMPENSATION FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>OPERATING REVENUES</b>                |                            |                         |                     |                     |
| Charges for services                     | \$ 2,615,400               | \$ 2,615,400            | \$ 2,615,400        | \$ 2,564,900        |
| Total operating revenues                 | 2,615,400                  | 2,615,400               | 2,615,400           | 2,564,900           |
| <b>OPERATING EXPENSES</b>                |                            |                         |                     |                     |
| Personal services                        | 205,800                    | 205,800                 | 162,536             | 137,033             |
| Contractual services                     | 1,575,300                  | 1,575,300               | 1,559,478           | 1,331,928           |
| Commodities                              | 1,700                      | 1,700                   | 352                 | 995                 |
| Insurance claims                         | 1,450,000                  | 1,450,000               | 586,333             | 1,166,599           |
| Total operating expenses                 | 3,232,800                  | 3,232,800               | 2,308,699           | 2,636,555           |
| OPERATING INCOME (LOSS)                  | (617,400)                  | (617,400)               | 306,701             | (71,655)            |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                            |                         |                     |                     |
| Investment income                        | 187,000                    | 187,000                 | 228,965             | 211,007             |
| Reimbursements                           | -                          | -                       | 65,096              | 65,415              |
| Other                                    | -                          | -                       | 4,045               | 16,282              |
| Total non-operating revenues (expenses)  | 187,000                    | 187,000                 | 298,106             | 292,704             |
| CHANGE IN NET POSITION                   | \$ (430,400)               | \$ (430,400)            | 604,807             | 221,049             |
| NET POSITION, JANUARY 1, AS REPORTED     |                            |                         | 5,679,691           | 5,458,642           |
| Change in accounting principle           |                            |                         | (1,414)             | -                   |
| NET POSITION, JANUARY 1, AS RESTATED     |                            |                         | 5,678,277           | 5,458,642           |
| <b>NET POSITION, DECEMBER 31</b>         |                            |                         | <b>\$ 6,283,084</b> | <b>\$ 5,679,691</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**TECHNOLOGY FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |                     | <b>2023</b>         |
|------------------------------------------|----------------------------|-------------------------|---------------------|---------------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Actual</b>       |
| <b>OPERATING REVENUES</b>                |                            |                         |                     |                     |
| Charges for services                     | \$ 2,370,500               | \$ 2,370,500            | \$ 2,370,500        | \$ 2,418,700        |
| Total operating revenues                 | 2,370,500                  | 2,370,500               | 2,370,500           | 2,418,700           |
| <b>OPERATING EXPENSES</b>                |                            |                         |                     |                     |
| Operations                               |                            |                         |                     |                     |
| Personal services                        | 1,079,700                  | 1,079,700               | 1,083,686           | 998,968             |
| Contractual services                     | 1,257,200                  | 1,262,600               | 693,193             | 943,618             |
| Commodities                              | 6,600                      | 6,600                   | 5,590               | 89,776              |
| Capital outlay                           | 214,500                    | 1,514,742               | 1,205,473           | 1,192,752           |
| Total operating expenses                 | 2,558,000                  | 3,863,642               | 2,987,942           | 3,225,114           |
| OPERATING INCOME (LOSS)                  | (187,500)                  | (1,493,142)             | (617,442)           | (806,414)           |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                            |                         |                     |                     |
| Investment income                        | 185,000                    | 185,000                 | 176,259             | 186,813             |
| Other income                             | -                          | -                       | 3,162               | 15,597              |
| Total non-operating revenues (expenses)  | 185,000                    | 185,000                 | 179,421             | 202,410             |
| CHANGE IN NET POSITION (BUDGETARY BASIS) | \$ (2,500)                 | \$ (1,308,142)          | (438,021)           | (604,004)           |
| <b>ADJUSTMENTS TO GAAP BASIS</b>         |                            |                         |                     |                     |
| Assets capitalized                       |                            |                         | (437,389)           | (1,177,679)         |
| Amortization                             |                            |                         | 601,987             | 601,987             |
| Interest expense and fiscal charges      |                            |                         | 8,529               | 14,369              |
| Total adjustments to GAAP basis          |                            |                         | 173,127             | (561,323)           |
| CHANGE IN NET POSITION (GAAP BASIS)      | \$ (2,500)                 | \$ (1,308,142)          | (611,148)           | (42,681)            |
| NET POSITION, JANUARY 1, AS REPORTED     |                            |                         | 4,609,653           | 4,652,334           |
| Change in accounting principle           |                            |                         | (70,451)            | -                   |
| NET POSITION, JANUARY 1, AS RESTATED     |                            |                         | 4,539,202           | 4,652,334           |
| <b>NET POSITION, DECEMBER 31</b>         |                            |                         | <b>\$ 3,928,054</b> | <b>\$ 4,609,653</b> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FLEET OPERATIONS FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                          | <b>2024</b>                |                         |               | <b>2023</b>   |
|------------------------------------------|----------------------------|-------------------------|---------------|---------------|
|                                          | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>OPERATING REVENUES</b>                |                            |                         |               |               |
| Charges for services                     | \$ 4,087,000               | \$ 4,087,000            | \$ 4,087,000  | \$ 4,141,900  |
| Fines                                    | -                          | -                       | 29,526        | 28,364        |
| Miscellaneous                            | 130,000                    | 130,000                 | 312,408       | 229,179       |
| Total operating revenues                 | 4,217,000                  | 4,217,000               | 4,428,934     | 4,399,443     |
| <b>OPERATING EXPENSES</b>                |                            |                         |               |               |
| Personal services                        | 1,645,400                  | 1,645,400               | 1,571,676     | 1,669,960     |
| Contractual services                     | 411,300                    | 424,900                 | 319,484       | 282,016       |
| Commodities                              | 545,100                    | 545,100                 | 579,474       | 588,317       |
| Capital outlay                           | 3,091,000                  | 8,973,460               | 3,696,878     | 1,583,740     |
| Total operating expenses                 | 5,692,800                  | 11,588,860              | 6,167,512     | 4,124,033     |
| OPERATING INCOME (LOSS)                  | (1,475,800)                | (7,371,860)             | (1,738,578)   | 275,410       |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                            |                         |               |               |
| Investment income                        | 507,000                    | 507,000                 | 697,723       | 536,887       |
| Other income                             | -                          | -                       | 40,321        | 193,351       |
| Total non-operating revenues (expenses)  | 507,000                    | 507,000                 | 738,044       | 730,238       |
| INCOME (LOSS) BEFORE TRANSFERS           | (968,800)                  | (6,864,860)             | (1,000,534)   | 1,005,648     |
| <b>TRANSFERS</b>                         |                            |                         |               |               |
| Transfers in                             | -                          | 800,000                 | 800,000       | -             |
| Total transfers                          | -                          | 800,000                 | 800,000       | -             |
| CHANGE IN NET POSITION (BUDGETARY BASIS) | \$ (968,800)               | \$ (6,064,860)          | (200,534)     | 1,005,648     |
| <b>ADJUSTMENTS TO GAAP BASIS</b>         |                            |                         |               |               |
| Assets capitalized                       |                            |                         | (3,696,878)   | (1,583,740)   |
| Depreciation                             |                            |                         | 1,273,529     | 1,359,955     |
| Gain (loss) on sale of capital assets    |                            |                         | 22,498        | 1,898         |
| Total adjustments to GAAP basis          |                            |                         | (2,400,851)   | (221,887)     |
| CHANGE IN NET POSITION (GAAP BASIS)      | \$ (968,800)               | \$ (6,064,860)          | 2,200,317     | 1,227,535     |
| NET POSITION, JANUARY 1, AS REPORTED     |                            |                         | 23,617,376    | 22,389,841    |
| Change in accounting principle           |                            |                         | (94,566)      | -             |
| NET POSITION, JANUARY 1, AS RESTATED     |                            |                         | 23,522,810    | 22,389,841    |
| <b>NET POSITION, DECEMBER 31</b>         |                            |                         | \$ 25,723,127 | \$ 23,617,376 |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FLEET OPERATIONS FUND**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                    | <b>2024</b>                |                         |               | <b>2023</b>   |
|------------------------------------|----------------------------|-------------------------|---------------|---------------|
|                                    | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Actual</b> |
| <b>PERSONAL SERVICES</b>           |                            |                         |               |               |
| Salaries                           | \$ 1,066,600               | \$ 1,066,600            | \$ 1,050,052  | \$ 1,073,617  |
| Overtime                           | 65,200                     | 65,200                  | 39,407        | 72,895        |
| Workers' compensation              | 61,400                     | 61,400                  | 61,400        | 60,200        |
| Medical insurance                  | 236,200                    | 236,200                 | 236,200       | 251,900       |
| IMRF                               | 124,400                    | 124,400                 | 80,245        | 116,138       |
| Social Security                    | 70,200                     | 70,200                  | 64,615        | 66,837        |
| Medicare                           | 16,400                     | 16,400                  | 15,111        | 15,631        |
| Comp/sick time                     | -                          | -                       | 13,795        | -             |
| OPEB expense                       | 5,000                      | 5,000                   | 10,851        | 12,742        |
| Total personal services            | 1,645,400                  | 1,645,400               | 1,571,676     | 1,669,960     |
| <b>CONTRACTUAL SERVICES</b>        |                            |                         |               |               |
| Equipment maintenance              | 35,500                     | 49,100                  | 19,782        | 37,000        |
| Vehicle equipment maintenance      | 265,600                    | 265,600                 | 180,624       | 130,535       |
| Vehicle damage                     | 35,000                     | 35,000                  | 38,172        | 43,450        |
| Equipment rental                   | 2,600                      | 2,600                   | 913           | 1,532         |
| Disposal services                  | 2,100                      | 2,100                   | -             | 1,177         |
| Other services                     | -                          | -                       | 10,286        | 53            |
| Dues                               | 1,700                      | 1,700                   | 1,787         | 1,157         |
| Travel and training                | 6,600                      | 6,600                   | 6,020         | 7,032         |
| Postage                            | 200                        | 200                     | -             | 80            |
| Printing                           | 100                        | 100                     | -             | -             |
| IT/GIS service charge              | 45,700                     | 45,700                  | 45,700        | 45,900        |
| Vehicle and equipment lease charge | 16,200                     | 16,200                  | 16,200        | 14,100        |
| Total contractual services         | 411,300                    | 424,900                 | 319,484       | 282,016       |

(This schedule is continued on the following page.)

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## FLEET OPERATIONS FUND

### SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                                             | 2024                |                      |                     | 2023                |
|-----------------------------------------------------------------------------|---------------------|----------------------|---------------------|---------------------|
|                                                                             | Original<br>Budget  | Final<br>Budget      | Actual              | Actual              |
| <b>COMMODITIES</b>                                                          |                     |                      |                     |                     |
| Publications and periodicals                                                | \$ 100              | \$ 100               | \$ 336              | \$ 275              |
| Office supplies and equipment                                               | 500                 | 500                  | 396                 | 284                 |
| Clothing                                                                    | 6,700               | 6,700                | 6,725               | 6,405               |
| Petroleum products                                                          | 3,100               | 3,100                | 803                 | 1,010               |
| Non Village fuel resale                                                     | 200,000             | 200,000              | 104,196             | 104,101             |
| Vehicle maintenance supplies                                                | 315,000             | 315,000              | 446,073             | 453,158             |
| Other equipment and supplies                                                | 15,300              | 15,300               | 16,533              | 17,430              |
| Small tools and equipment                                                   | 4,400               | 4,400                | 4,412               | 5,654               |
| Total commodities                                                           | 545,100             | 545,100              | 579,474             | 588,317             |
| CAPITAL OUTLAY                                                              | 3,091,000           | 8,973,460            | 3,696,878           | 1,583,740           |
| <b>TOTAL OPERATIONS</b>                                                     | <u>\$ 5,692,800</u> | <u>\$ 11,588,860</u> | 6,167,512           | 4,124,033           |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                                            |                     |                      |                     |                     |
| Assets capitalized                                                          |                     |                      | (3,696,878)         | (1,583,740)         |
| <b>TOTAL OPERATING EXPENSES<br/>EXCLUDING DEPRECIATION -<br/>GAAP BASIS</b> |                     |                      | <u>\$ 2,470,634</u> | <u>\$ 2,540,293</u> |

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

### **Police Pension Fund**

This fund is used to account for the resources necessary to provide retirement and disability benefits to personnel of the Arlington Heights Police Department. Revenues are provided by the following: Village contributions, employee contributions, and investment income.

### **Firefighters' Pension Fund**

This fund is used to account for the resources necessary to provide retirement and disability benefits to personnel of the Arlington Heights Fire Department. Revenues are provided by the following: Village contributions, employee contributions, and investment income.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS****PENSION TRUST FUNDS****COMBINING STATEMENT OF FIDUCIARY NET POSITION**

December 31, 2024

|                                                                              | <b>Pension Trust</b>      |                                  |                       |
|------------------------------------------------------------------------------|---------------------------|----------------------------------|-----------------------|
|                                                                              | <b>Police<br/>Pension</b> | <b>Firefighters'<br/>Pension</b> | <b>Total</b>          |
| <b>ASSETS</b>                                                                |                           |                                  |                       |
| Cash and cash equivalents                                                    | \$ 8,831,330              | \$ 3,323,150                     | \$ 12,154,480         |
| Investments held in the Illinois Firefighters'<br>Pension Investment Fund    | -                         | 153,713,896                      | 153,713,896           |
| Investments held in the Illinois Police Officers'<br>Pension Investment Fund | 187,618,865               | -                                | 187,618,865           |
| Receivables                                                                  |                           |                                  |                       |
| Accrued interest                                                             | 20,261                    | -                                | 20,261                |
| Due from Village                                                             | 662,320                   | 673,421                          | 1,335,741             |
| Total assets                                                                 | 197,132,776               | 157,710,467                      | 354,843,243           |
| <b>LIABILITIES</b>                                                           |                           |                                  |                       |
| Due to Village                                                               | 1,201                     | 198                              | 1,399                 |
| Deferred revenue                                                             | 46,015                    | -                                | 46,015                |
| Total liabilities                                                            | 47,216                    | 198                              | 47,414                |
| <b>NET POSITION RESTRICTED<br/>FOR PENSIONS</b>                              | <u>\$ 197,085,560</u>     | <u>\$ 157,710,269</u>            | <u>\$ 354,795,829</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**PENSION TRUST FUNDS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

For the Year Ended December 31, 2024

|                                                         | <b>Police<br/>Pension</b> | <b>Firefighters'<br/>Pension</b> | <b>Total</b>   |
|---------------------------------------------------------|---------------------------|----------------------------------|----------------|
| <b>ADDITIONS</b>                                        |                           |                                  |                |
| Contributions                                           |                           |                                  |                |
| Employer                                                | \$ 4,790,000              | \$ 6,481,000                     | \$ 11,271,000  |
| Participants                                            | 1,430,170                 | 1,284,080                        | 2,714,250      |
| Other                                                   | 2,007                     | 16,949                           | 18,956         |
|                                                         |                           |                                  |                |
| Total contributions                                     | 6,222,177                 | 7,782,029                        | 14,004,206     |
|                                                         |                           |                                  |                |
| Investment income                                       |                           |                                  |                |
| Net appreciation value<br>of investments                | 20,072,675                | 12,411,686                       | 32,484,361     |
| Interest income                                         | 3,264,464                 | 3,101,281                        | 6,365,745      |
|                                                         |                           |                                  |                |
| Subtotal                                                | 23,337,139                | 15,512,967                       | 38,850,106     |
|                                                         |                           |                                  |                |
| Less investment expense                                 | (413,248)                 | (182,951)                        | (596,199)      |
|                                                         |                           |                                  |                |
| Net investment income                                   | 22,923,891                | 15,330,016                       | 38,253,907     |
|                                                         |                           |                                  |                |
| Total additions                                         | 29,146,068                | 23,112,045                       | 52,258,113     |
| <b>DEDUCTIONS</b>                                       |                           |                                  |                |
| Administrative                                          | 34,371                    | 27,322                           | 61,693         |
| Pension benefits and refunds                            | 11,101,610                | 9,151,344                        | 20,252,954     |
|                                                         |                           |                                  |                |
| Total deductions                                        | 11,135,981                | 9,178,666                        | 20,314,647     |
|                                                         |                           |                                  |                |
| NET INCREASE                                            | 18,010,087                | 13,933,379                       | 31,943,466     |
| <b>NET POSITION RESTRICTED<br/>FOR PENSION BENEFITS</b> |                           |                                  |                |
| January 1                                               | 179,075,473               | 143,776,890                      | 322,852,363    |
|                                                         |                           |                                  |                |
| December 31                                             | \$ 197,085,560            | \$ 157,710,269                   | \$ 354,795,829 |

(See independent auditor's report.)



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**POLICE PENSION FUND**

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2023  
(with comparative actual)

|                                                         | <b>2024</b>                |                         |                       | <b>2023</b>           |
|---------------------------------------------------------|----------------------------|-------------------------|-----------------------|-----------------------|
|                                                         | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>         | <b>Actual</b>         |
| <b>ADDITIONS</b>                                        |                            |                         |                       |                       |
| Contributions                                           |                            |                         |                       |                       |
| Employer                                                | \$ 4,190,000               | \$ 4,790,000            | \$ 4,790,000          | \$ 3,986,418          |
| Plan members                                            | 1,236,000                  | 1,236,000               | 1,430,170             | 2,030,248             |
| Other                                                   | -                          | -                       | 2,007                 | 3,491                 |
| Total contributions                                     | 5,426,000                  | 6,026,000               | 6,222,177             | 6,020,157             |
| Investment income                                       |                            |                         |                       |                       |
| Net appreciation in fair<br>value of investments        | 2,000,000                  | 2,000,000               | 20,072,675            | 20,724,613            |
| Interest earned                                         | 2,500,000                  | 2,500,000               | 3,264,464             | 3,286,681             |
| Subtotal                                                | 4,500,000                  | 4,500,000               | 23,337,139            | 24,011,294            |
| Less investment expense                                 | (330,000)                  | (330,000)               | (413,248)             | (373,784)             |
| Net investment income                                   | 4,170,000                  | 4,170,000               | 22,923,891            | 23,637,510            |
| Total additions                                         | 9,596,000                  | 10,196,000              | 29,146,068            | 29,657,667            |
| <b>DEDUCTIONS</b>                                       |                            |                         |                       |                       |
| Administrative                                          | 55,700                     | 55,700                  | 34,371                | 26,299                |
| Pension benefits and refunds                            | 10,912,800                 | 10,912,800              | 11,101,610            | 10,515,799            |
| Total deductions                                        | 10,968,500                 | 10,968,500              | 11,135,981            | 10,542,098            |
| NET INCREASE (DECREASE)                                 | <u>\$ (1,372,500)</u>      | <u>\$ (772,500)</u>     | 18,010,087            | 19,115,569            |
| <b>NET POSITION RESTRICTED<br/>FOR PENSION BENEFITS</b> |                            |                         |                       |                       |
| January 1                                               |                            |                         | 179,075,473           | 159,959,904           |
| December 31                                             |                            |                         | <u>\$ 197,085,560</u> | <u>\$ 179,075,473</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION - BUDGET AND ACTUAL**

For the Year Ended December 31, 2024  
(with comparative actual)

|                                                         | 2024                |                     |                       | 2023                  |
|---------------------------------------------------------|---------------------|---------------------|-----------------------|-----------------------|
|                                                         | Original<br>Budget  | Final<br>Budget     | Actual                | Actual                |
| <b>ADDITIONS</b>                                        |                     |                     |                       |                       |
| Contributions                                           |                     |                     |                       |                       |
| Employer                                                | \$ 5,881,000        | \$ 6,481,000        | \$ 6,481,000          | \$ 5,372,130          |
| Plan members                                            | 1,210,000           | 1,210,000           | 1,284,080             | 1,217,137             |
| Other                                                   | -                   | -                   | 16,949                | 11,690                |
| Total contributions                                     | 7,091,000           | 7,691,000           | 7,782,029             | 6,600,957             |
| Investment income                                       |                     |                     |                       |                       |
| Net appreciation in fair<br>value in investments        | 2,000,000           | 2,000,000           | 12,411,686            | 16,628,486            |
| Interest earned                                         | 1,400,000           | 1,400,000           | 3,101,281             | 2,074,829             |
| Subtotal                                                | 3,400,000           | 3,400,000           | 15,512,967            | 18,703,315            |
| Less investment expense                                 | (120,000)           | (120,000)           | (182,951)             | (139,537)             |
| Net investment income                                   | 3,280,000           | 3,280,000           | 15,330,016            | 18,563,778            |
| Total additions                                         | 10,371,000          | 10,971,000          | 23,112,045            | 25,164,735            |
| <b>DEDUCTIONS</b>                                       |                     |                     |                       |                       |
| Administrative                                          | 72,500              | 72,500              | 27,322                | 51,691                |
| Pension benefits and refunds                            | 9,038,100           | 9,038,100           | 9,151,344             | 8,814,870             |
| Total deductions                                        | 9,110,600           | 9,110,600           | 9,178,666             | 8,866,561             |
| NET INCREASE                                            | <u>\$ 1,260,400</u> | <u>\$ 1,860,400</u> | 13,933,379            | 16,298,174            |
| <b>NET POSITION RESTRICTED<br/>FOR PENSION BENEFITS</b> |                     |                     |                       |                       |
| January 1                                               |                     |                     | 143,776,890           | 127,478,716           |
| December 31                                             |                     |                     | <u>\$ 157,710,269</u> | <u>\$ 143,776,890</u> |

(See independent auditor's report.)

## **SUPPLEMENTAL INFORMATION**

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS**

**GENERAL OBLIGATION BONDS, SERIES 2016**

December 31, 2024

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|                         |                                    |
|-------------------------|------------------------------------|
| Date of Issue           | February 10, 2016                  |
| Date of Maturity        | December 1, 2036                   |
| Authorized Issue        | \$32,900,000                       |
| Denomination of Bonds   | \$5,000                            |
| Interest Rates          | 3% to 4%                           |
| Paying Agent            | Depository Trust Company           |
| Purpose of Issue        | Construction of new police station |
| Interest Dates          | June 1 and December 1              |
| Principal Maturity Date | December 1                         |

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

| Tax<br>Levy | Requirements         |                     |                      | Interest Due on |                     |            |                     |
|-------------|----------------------|---------------------|----------------------|-----------------|---------------------|------------|---------------------|
|             | Principal            | Interest            | Totals               | June 1          | Amount              | December 1 | Amount              |
| 2024        | \$ 1,580,000         | \$ 798,250          | \$ 2,378,250         | 2025            | \$ 399,125          | 2025       | \$ 399,125          |
| 2025        | 1,670,000            | 750,850             | 2,420,850            | 2026            | 375,425             | 2026       | 375,425             |
| 2026        | 1,710,000            | 700,750             | 2,410,750            | 2027            | 350,375             | 2027       | 350,375             |
| 2027        | 1,760,000            | 649,450             | 2,409,450            | 2028            | 324,725             | 2028       | 324,725             |
| 2028        | 1,810,000            | 596,650             | 2,406,650            | 2029            | 298,325             | 2029       | 298,325             |
| 2029        | 1,865,000            | 542,350             | 2,407,350            | 2030            | 271,175             | 2030       | 271,175             |
| 2030        | 1,920,000            | 486,400             | 2,406,400            | 2031            | 243,200             | 2031       | 243,200             |
| 2031        | 1,980,000            | 428,800             | 2,408,800            | 2032            | 214,400             | 2032       | 214,400             |
| 2032        | 2,060,000            | 349,600             | 2,409,600            | 2033            | 174,800             | 2033       | 174,800             |
| 2033        | 2,140,000            | 267,200             | 2,407,200            | 2034            | 133,600             | 2034       | 133,600             |
| 2034        | 2,225,000            | 181,600             | 2,406,600            | 2035            | 90,800              | 2035       | 90,800              |
| 2035        | 2,315,000            | 92,600              | 2,407,600            | 2036            | 46,300              | 2036       | 46,300              |
|             | <u>\$ 23,035,000</u> | <u>\$ 5,844,500</u> | <u>\$ 28,879,500</u> |                 | <u>\$ 2,922,250</u> |            | <u>\$ 2,922,250</u> |

(See independent auditor's report.)

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## LONG-TERM DEBT REQUIREMENTS

### GENERAL OBLIGATION BONDS, SERIES 2018

December 31, 2024

|                         |                                              |
|-------------------------|----------------------------------------------|
| Date of Issue           | September 11, 2018                           |
| Date of Maturity        | December 1, 2038                             |
| Authorized Issue        | \$9,530,000                                  |
| Denomination of Bonds   | \$5,000                                      |
| Interest Rates          | 3.50% to 5.00%                               |
| Paying Agent            | UMB Bank, National Association, St. Louis MO |
| Purpose of Issue        | Various capital improvements                 |
| Interest Dates          | June 1 and December 1                        |
| Principal Maturity Date | December 1                                   |

### CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

| Tax<br>Levy | Requirements        |                     |                     | Interest Due on |                     |            |                     |
|-------------|---------------------|---------------------|---------------------|-----------------|---------------------|------------|---------------------|
|             | Principal           | Interest            | Totals              | June 1          | Amount              | December 1 | Amount              |
| 2024        | \$ 410,000          | \$ 279,650          | \$ 689,650          | 2025            | \$ 139,825          | 2025       | \$ 139,825          |
| 2025        | 435,000             | 259,150             | 694,150             | 2026            | 129,575             | 2026       | 129,575             |
| 2026        | 455,000             | 237,400             | 692,400             | 2027            | 118,700             | 2027       | 118,700             |
| 2027        | 470,000             | 221,475             | 691,475             | 2028            | 110,738             | 2028       | 110,737             |
| 2028        | 485,000             | 205,025             | 690,025             | 2029            | 102,513             | 2029       | 102,512             |
| 2029        | 505,000             | 188,050             | 693,050             | 2030            | 94,025              | 2030       | 94,025              |
| 2030        | 520,000             | 170,375             | 690,375             | 2031            | 85,188              | 2031       | 85,187              |
| 2031        | 540,000             | 152,175             | 692,175             | 2032            | 76,088              | 2032       | 76,087              |
| 2032        | 560,000             | 133,275             | 693,275             | 2033            | 66,638              | 2033       | 66,637              |
| 2033        | 580,000             | 113,675             | 693,675             | 2034            | 56,838              | 2034       | 56,837              |
| 2034        | 600,000             | 93,375              | 693,375             | 2035            | 46,688              | 2035       | 46,687              |
| 2035        | 620,000             | 72,375              | 692,375             | 2036            | 36,188              | 2036       | 36,187              |
| 2036        | 645,000             | 49,125              | 694,125             | 2037            | 24,563              | 2037       | 24,562              |
| 2037        | 665,000             | 24,938              | 689,938             | 2038            | 12,469              | 2038       | 12,469              |
|             | <u>\$ 7,490,000</u> | <u>\$ 2,200,063</u> | <u>\$ 9,690,063</u> |                 | <u>\$ 1,100,036</u> |            | <u>\$ 1,100,027</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS**

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2019**

December 31, 2024

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|                         |                                                      |
|-------------------------|------------------------------------------------------|
| Date of Issue           | September 18, 2019                                   |
| Date of Maturity        | December 1, 2026                                     |
| Authorized Issue        | \$7,985,000                                          |
| Denomination of Bonds   | \$5,000                                              |
| Interest Rates          | 1.515%                                               |
| Paying Agent            | Depository Trust Company                             |
| Purpose of Issue        | Partial refunding of 2011, Public Buildings Projects |
| Interest Dates          | June 1 and December 1                                |
| Principal Maturity Date | December 1                                           |

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

| <b>Tax<br/>Levy</b> | <b>Requirements</b> |                   |                     | <b>Interest Due on</b> |                   |                   |                   |
|---------------------|---------------------|-------------------|---------------------|------------------------|-------------------|-------------------|-------------------|
|                     | <b>Principal</b>    | <b>Interest</b>   | <b>Totals</b>       | <b>June 1</b>          | <b>Amount</b>     | <b>December 1</b> | <b>Amount</b>     |
| 2024                | \$ 1,650,000        | \$ 144,750        | \$ 1,794,750        | 2025                   | \$ 72,375         | 2025              | \$ 72,375         |
| 2025                | 1,245,000           | 62,250            | 1,307,250           | 2026                   | 31,125            | 2026              | 31,125            |
|                     | <u>\$ 2,895,000</u> | <u>\$ 207,000</u> | <u>\$ 3,102,000</u> |                        | <u>\$ 103,500</u> |                   | <u>\$ 103,500</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS**

**GENERAL OBLIGATION BONDS, SERIES 2020**

December 31, 2024

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|                         |                                              |
|-------------------------|----------------------------------------------|
| Date of Issue           | September 2, 2020                            |
| Date of Maturity        | December 1, 2030                             |
| Authorized Issue        | \$11,650,000                                 |
| Denomination of Bonds   | \$5,000                                      |
| Interest Rates          | 4%                                           |
| Paying Agent            | UMB Bank, National Association, St. Louis MO |
| Purpose of Issue        | Various capital improvements                 |
| Interest Dates          | June 1 and December 1                        |
| Principal Maturity Date | December 1                                   |

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

| Tax<br>Levy | Requirements        |                     |                     | Interest Due on |                   |            |                   |
|-------------|---------------------|---------------------|---------------------|-----------------|-------------------|------------|-------------------|
|             | Principal           | Interest            | Totals              | June 1          | Amount            | December 1 | Amount            |
| 2024        | \$ 695,000          | \$ 301,200          | \$ 996,200          | 2025            | \$ 150,600        | 2025       | \$ 150,600        |
| 2025        | 670,000             | 273,400             | 943,400             | 2026            | 136,700           | 2026       | 136,700           |
| 2026        | 1,815,000           | 246,600             | 2,061,600           | 2027            | 123,300           | 2027       | 123,300           |
| 2027        | 1,890,000           | 174,000             | 2,064,000           | 2028            | 87,000            | 2028       | 87,000            |
| 2028        | 1,960,000           | 98,400              | 2,058,400           | 2029            | 49,200            | 2029       | 49,200            |
| 2029        | 500,000             | 20,000              | 520,000             | 2030            | 10,000            | 2030       | 10,000            |
|             | <u>\$ 7,530,000</u> | <u>\$ 1,113,600</u> | <u>\$ 8,643,600</u> |                 | <u>\$ 556,800</u> |            | <u>\$ 556,800</u> |

(See independent auditor's report.)

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS****LONG-TERM DEBT REQUIREMENTS****GENERAL OBLIGATION BONDS, SERIES 2024**

December 31, 2024

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|                         |                                                       |
|-------------------------|-------------------------------------------------------|
| Date of Issue           | October 2, 2024                                       |
| Date of Maturity        | December 1, 2039                                      |
| Authorized Issue        | \$18,775,000                                          |
| Denomination of Bonds   | \$5,000                                               |
| Interest Rates          | 4.00% to 5.00%                                        |
| Paying Agent            | UMB Bank, National Association, Kansas City, Missouri |
| Purpose of Issue        | Various capital improvements                          |
| Interest Dates          | June 1 and December 1                                 |
| Principal Maturity Date | December 1                                            |

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

| Tax<br>Levy | Requirements         |                     |                      | Interest Due on |                     |            |                     |
|-------------|----------------------|---------------------|----------------------|-----------------|---------------------|------------|---------------------|
|             | Principal            | Interest            | Totals               | June 1          | Amount              | December 1 | Amount              |
| 2024        | \$ 310,000           | \$ 1,017,239        | \$ 1,327,239         | 2025            | \$ 580,239          | 2025       | \$ 437,000          |
| 2025        | 965,000              | 858,500             | 1,823,500            | 2026            | 429,250             | 2026       | 429,250             |
| 2026        | 1,215,000            | 810,250             | 2,025,250            | 2027            | 405,125             | 2027       | 405,125             |
| 2027        | 1,275,000            | 749,500             | 2,024,500            | 2028            | 374,750             | 2028       | 374,750             |
| 2028        | 1,345,000            | 685,750             | 2,030,750            | 2029            | 342,875             | 2029       | 342,875             |
| 2029        | 950,000              | 618,500             | 1,568,500            | 2030            | 309,250             | 2030       | 309,250             |
| 2030        | 1,520,000            | 571,000             | 2,091,000            | 2031            | 285,500             | 2031       | 285,500             |
| 2031        | 1,595,000            | 495,000             | 2,090,000            | 2032            | 247,500             | 2032       | 247,500             |
| 2032        | 1,175,000            | 415,250             | 1,590,250            | 2033            | 207,625             | 2033       | 207,625             |
| 2033        | 1,235,000            | 356,500             | 1,591,500            | 2034            | 178,250             | 2034       | 178,250             |
| 2034        | 795,000              | 294,750             | 1,089,750            | 2035            | 147,375             | 2035       | 147,375             |
| 2035        | 835,000              | 255,000             | 1,090,000            | 2036            | 127,500             | 2036       | 127,500             |
| 2036        | 1,775,000            | 221,600             | 1,996,600            | 2037            | 110,800             | 2037       | 110,800             |
| 2037        | 1,845,000            | 150,600             | 1,995,600            | 2038            | 75,300              | 2038       | 75,300              |
| 2038        | 1,920,000            | 76,800              | 1,996,800            | 2039            | 38,400              | 2039       | 38,400              |
|             | <u>\$ 18,755,000</u> | <u>\$ 7,576,239</u> | <u>\$ 26,331,239</u> |                 | <u>\$ 3,859,739</u> |            | <u>\$ 3,716,500</u> |

(See independent auditor's report.)



## **STATISTICAL SECTION**

## STATISTICAL SECTION

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

| <u>Contents</u>                                                                                                                                                                                                                                   | <u>Page(s)</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Financial Trends<br>These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.                                                                   | 155-166        |
| Revenue Capacity<br>These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.                                                                                          | 167-170        |
| Debt Capacity<br>These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.                            | 171-174        |
| Demographic and Economic Information<br>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.                                       | 175-176        |
| Operating Information<br>These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs. | 177-179        |

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

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                    | <b>2015*</b>          | <b>2016</b>           | <b>2017</b>           | <b>2018**</b>         |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>        |                       |                       |                       |                       |
| Net investment in capital assets      | \$ 134,100,576        | \$ 142,096,216        | \$ 149,053,177        | \$ 152,560,713        |
| Restricted                            | 21,979,506            | 18,509,205            | 24,218,253            | 28,327,246            |
| Unrestricted                          | (41,302,760)          | (39,209,690)          | (44,770,477)          | (59,581,979)          |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b>  | <b>\$ 114,777,322</b> | <b>\$ 121,395,731</b> | <b>\$ 128,500,953</b> | <b>\$ 121,305,980</b> |
| <b>BUSINESS-TYPE ACTIVITIES</b>       |                       |                       |                       |                       |
| Net investment in capital assets      | \$ 27,613,381         | \$ 26,986,838         | \$ 27,007,689         | \$ 26,289,779         |
| Restricted                            | -                     | -                     | -                     | -                     |
| Unrestricted                          | 22,200,989            | 19,093,045            | 20,027,518            | 21,386,688            |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES</b> | <b>\$ 49,814,370</b>  | <b>\$ 46,079,883</b>  | <b>\$ 47,035,207</b>  | <b>\$ 47,676,467</b>  |
| <b>PRIMARY GOVERNMENT</b>             |                       |                       |                       |                       |
| Net investment in capital assets***   | \$ 161,713,957        | \$ 169,083,054        | \$ 176,060,866        | \$ 178,850,492        |
| Restricted                            | 21,979,506            | 18,509,205            | 24,218,253            | 28,327,246            |
| Unrestricted                          | (19,101,771)          | (20,116,645)          | (24,742,959)          | (38,195,291)          |
| <b>TOTAL PRIMARY GOVERNMENT</b>       | <b>\$ 164,591,692</b> | <b>\$ 167,475,614</b> | <b>\$ 175,536,160</b> | <b>\$ 168,982,447</b> |

\*The Village implemented GASB Statement No. 68 for the fiscal period ended December 31, 2015.

\*\*The Village implemented GASB Statement No. 75 for the fiscal period ended December 31, 2018.

\*\*\*General Obligation Bonds Series 2020 were issued as governmental activities debt to fund capital asset acquisitions for the business-type activities. Therefore, the primary government balances include the outstanding balance for these bonds (including unamortized premium and unspent proceeds), while the governmental activities column does not include these amounts in the calculation of the net investment in capital assets.

Data Source

Audited Financial Statements

| 2019                  | 2020                  | 2021                  | 2022                  | 2023                  | 2024                  |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 155,122,107        | \$ 154,273,910        | \$ 161,981,905        | \$ 167,868,942        | \$ 174,654,515        | \$ 186,778,541        |
| 35,183,379            | 34,208,521            | 42,337,453            | 30,845,551            | 32,603,820            | 54,328,757            |
| (56,415,754)          | (40,467,843)          | (31,283,970)          | (8,640,468)           | (7,446,763)           | (37,686,253)          |
| <u>\$ 133,889,732</u> | <u>\$ 148,014,588</u> | <u>\$ 173,035,388</u> | <u>\$ 190,074,025</u> | <u>\$ 199,811,572</u> | <u>\$ 203,421,045</u> |
| \$ 29,772,932         | \$ 32,517,538         | \$ 36,802,195         | \$ 43,120,419         | \$ 45,495,470         | \$ 44,871,705         |
| -                     | -                     | -                     | -                     | -                     | -                     |
| 19,819,331            | 28,575,496            | 38,148,156            | 44,631,665            | 51,928,407            | 65,169,553            |
| <u>\$ 49,592,263</u>  | <u>\$ 61,093,034</u>  | <u>\$ 74,950,351</u>  | <u>\$ 87,752,084</u>  | <u>\$ 97,423,877</u>  | <u>\$ 110,041,258</u> |
| \$ 184,895,039        | \$ 183,169,408        | \$ 190,994,742        | \$ 199,386,764        | \$ 220,149,985        | \$ 222,794,549        |
| 35,183,379            | 34,208,521            | 42,337,453            | 30,845,551            | 32,603,820            | 54,328,757            |
| (36,596,423)          | (11,892,347)          | 6,864,186             | 35,991,197            | 44,481,644            | 36,338,997            |
| <u>\$ 183,481,995</u> | <u>\$ 205,485,582</u> | <u>\$ 240,196,381</u> | <u>\$ 266,223,512</u> | <u>\$ 297,235,449</u> | <u>\$ 313,462,303</u> |

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**CHANGE IN NET POSITION**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                                    | <b>2015*</b>           | <b>2016</b>            | <b>2017</b>            | <b>2018</b>            |
|-------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>EXPENSES</b>                                       |                        |                        |                        |                        |
| Governmental activities                               |                        |                        |                        |                        |
| General government                                    | \$ 5,640,281           | \$ 3,445,379           | \$ 5,608,591           | \$ 6,495,468           |
| Public safety                                         | 42,999,869             | 48,437,685             | 46,568,027             | 49,573,397             |
| Highways and streets                                  | 11,731,508             | 20,548,648             | 19,554,637             | 25,126,598             |
| Community development                                 | 2,951,484              | 7,143,680              | 8,003,031              | 2,312,172              |
| Health and welfare                                    | 4,396,910              | 3,130,134              | 4,031,072              | 7,010,034              |
| Interest                                              | 888,689                | 2,097,362              | 1,971,409              | 1,881,323              |
| Total governmental activities expenses                | 68,608,741             | 84,802,888             | 85,736,767             | 92,398,992             |
| Business-type activities                              |                        |                        |                        |                        |
| Water and sewer                                       | 12,744,878             | 21,138,874             | 18,016,038             | 18,246,576             |
| Solid waste disposal                                  | 961,329                | 1,117,379              | 1,283,229              | 1,468,304              |
| Arts, entertainment, and events                       | 570,146                | 752,236                | 876,108                | 820,253                |
| Lead service line replacement                         | -                      | -                      | -                      | -                      |
| Total business-type activities expenses               | 14,276,353             | 23,008,489             | 20,175,375             | 20,535,133             |
| <b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>              | <b>\$ 82,885,094</b>   | <b>\$ 107,811,377</b>  | <b>\$ 105,912,142</b>  | <b>\$ 112,934,125</b>  |
| <b>PROGRAM REVENUES</b>                               |                        |                        |                        |                        |
| Governmental activities                               |                        |                        |                        |                        |
| Charges for services                                  |                        |                        |                        |                        |
| General government                                    | \$ 3,105,322           | \$ 4,637,586           | \$ 4,356,699           | \$ 4,649,160           |
| Public safety                                         | 2,088,265              | 2,979,377              | 2,963,757              | 3,760,239              |
| Highways and streets                                  | 2,322,624              | 3,218,925              | 3,885,739              | 5,238,289              |
| Community development                                 | 22,680                 | 1,592,920              | 1,575,254              | 16,692                 |
| Health and welfare                                    | 1,055,370              | 22,905                 | 21,214                 | 1,479,730              |
| Operating grants and contributions                    | 1,834,378              | -                      | 2,605,115              | 2,757,894              |
| Capital grants and contributions                      | -                      | 2,464,157              | 875,699                | 297,950                |
| Total governmental activities program revenues        | 10,428,639             | 14,915,870             | 16,283,477             | 18,199,954             |
| Business-type activities                              |                        |                        |                        |                        |
| Charges for services                                  |                        |                        |                        |                        |
| Water and sewer                                       | 10,323,750             | 17,256,513             | 18,858,921             | 18,967,266             |
| Solid waste disposal                                  | 1,310,604              | 1,676,467              | 1,946,842              | 1,892,921              |
| Art, entertainment, and events                        | 85,288                 | 130,121                | 126,166                | 131,426                |
| Capital grants and contributions                      | -                      | -                      | -                      | -                      |
| Total business-type activities program revenues       | 11,719,642             | 19,063,101             | 20,931,929             | 20,991,613             |
| <b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>      | <b>\$ 22,148,281</b>   | <b>\$ 33,978,971</b>   | <b>\$ 37,215,406</b>   | <b>\$ 39,191,567</b>   |
| <b>NET REVENUE (EXPENSE)</b>                          |                        |                        |                        |                        |
| Governmental activities                               | \$ (58,180,102)        | \$ (69,887,018)        | \$ (69,453,290)        | \$ (74,199,038)        |
| Business-type activities                              | (2,556,711)            | (3,945,388)            | 756,554                | 456,480                |
| <b>TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)</b> | <b>\$ (60,736,813)</b> | <b>\$ (73,832,406)</b> | <b>\$ (68,696,736)</b> | <b>\$ (73,742,558)</b> |

| 2019            | 2020            | 2021            | 2022            | 2023            | 2024            |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$ 5,364,493    | \$ 3,600,858    | \$ 4,214,032    | \$ 4,576,247    | \$ 4,311,008    | \$ 2,641,548    |
| 49,917,159      | 42,532,970      | 41,568,604      | 60,741,249      | 60,917,013      | 59,476,927      |
| 25,021,840      | 22,991,086      | 23,098,121      | 23,621,473      | 28,425,010      | 26,377,584      |
| 5,212,443       | 5,156,663       | 5,098,029       | 4,855,162       | 5,836,404       | 7,061,575       |
| 2,424,569       | 2,265,578       | 2,212,596       | 3,033,550       | 2,566,834       | 2,377,847       |
| 2,366,030       | 1,887,498       | 1,870,744       | 1,628,720       | 1,419,218       | 1,427,232       |
| 90,306,534      | 78,434,653      | 78,062,126      | 98,456,401      | 103,475,487     | 99,362,713      |
| 17,931,202      | 19,409,330      | 17,909,075      | 18,530,516      | 20,482,355      | 26,748,541      |
| 1,577,690       | 1,522,125       | 1,615,341       | 1,659,483       | 1,830,568       | 1,927,631       |
| 887,553         | 453,799         | 774,766         | 947,629         | 1,328,424       | 1,140,720       |
| -               | -               | -               | -               | 570,812         | 2,230,880       |
| 20,396,445      | 21,385,254      | 20,299,182      | 21,137,628      | 24,212,159      | 32,047,772      |
| \$ 110,702,979  | \$ 99,819,907   | \$ 98,361,308   | \$ 119,594,029  | \$ 127,687,646  | \$ 131,410,485  |
| \$ 6,347,691    | \$ 4,912,266    | \$ 5,638,509    | \$ 5,773,760    | \$ 4,111,227    | \$ 4,307,133    |
| 3,985,006       | 3,456,755       | 4,582,496       | 5,297,823       | 5,138,837       | 6,564,040       |
| 1,397,660       | 941,971         | 801,674         | 785,523         | 1,091,363       | 1,004,284       |
| 2,056,866       | 1,918,652       | 2,101,097       | 2,217,759       | 1,892,435       | 2,056,749       |
| 42,343          | 37,889          | 54,715          | 56,171          | 52,417          | 10,005          |
| 3,340,537       | 5,854,802       | 4,559,833       | 4,378,182       | 5,237,549       | 5,940,688       |
| 1,970,000       | -               | 4,149,817       | 2,418,215       | -               | -               |
| 19,140,103      | 17,122,335      | 21,888,141      | 20,927,433      | 17,523,828      | 19,882,899      |
| 19,259,539      | 20,769,646      | 21,711,866      | 22,024,055      | 22,650,747      | 23,322,655      |
| 1,965,249       | 1,915,616       | 1,969,866       | 1,970,484       | 2,122,314       | 1,917,175       |
| 135,258         | 73,690          | 101,067         | 159,712         | 129,354         | 52,587          |
| -               | 32,047,772      | 3,102,920       | 4,322,762       | 756,800         | -               |
| 21,360,046      | 54,806,724      | 26,885,719      | 28,477,013      | 25,659,215      | 25,292,417      |
| \$ 40,500,149   | \$ 71,929,059   | \$ 48,773,860   | \$ 49,404,446   | \$ 43,183,043   | \$ 45,175,316   |
| \$ (71,166,431) | \$ (61,312,318) | \$ (56,173,985) | \$ (77,528,968) | \$ (85,951,659) | \$ (79,479,814) |
| 963,601         | 33,421,470      | 6,586,537       | 7,339,385       | 1,447,056       | (6,755,355)     |
| \$ (70,202,830) | \$ (27,890,848) | \$ (49,587,448) | \$ (70,189,583) | \$ (84,504,603) | \$ (86,235,169) |

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**CHANGE IN NET POSITION (Continued)**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                                        | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          | <b>2018</b>          |
|-----------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b> |                      |                      |                      |                      |
| Governmental activities                                   |                      |                      |                      |                      |
| Taxes                                                     |                      |                      |                      |                      |
| Property                                                  | \$ 31,960,632        | \$ 33,774,122        | \$ 35,031,674        | \$ 36,975,524        |
| Utility                                                   | 2,827,748            | 5,195,181            | 4,988,209            | 5,417,711            |
| Home rule sales                                           | 5,097,810            | 6,999,693            | 6,667,772            | 7,155,629            |
| Food and beverage                                         | 1,437,299            | 1,944,185            | 1,970,860            | 2,076,857            |
| Hotel                                                     | 777,052              | 1,096,755            | 1,043,795            | 1,078,944            |
| Telecommunications                                        | 2,037,305            | 3,116,898            | 2,586,731            | 2,437,145            |
| Foreign fire insurance                                    | 137,450              | 129,877              | 131,628              | 129,452              |
| Other                                                     | 286,444              | 335,157              | 297,053              | 304,679              |
| Intergovernmental                                         |                      |                      |                      |                      |
| Sales                                                     | 8,423,387            | 12,377,718           | 12,064,683           | 12,927,772           |
| Use                                                       | 1,147,270            | 1,807,251            | 2,027,665            | 2,027,665            |
| Replacement                                               | 283,613              | 430,829              | 464,689              | 422,905              |
| ARPA                                                      | -                    | -                    | -                    | -                    |
| Shared income tax                                         | 5,254,518            | 7,310,634            | 6,897,965            | 7,192,128            |
| Investment earnings                                       | 121,491              | 435,523              | 828,070              | 1,616,187            |
| Miscellaneous                                             | 837,890              | 1,051,604            | 1,057,718            | 2,006,603            |
| Transfers                                                 | -                    | 500,000              | 500,000              | 479,988              |
| Total governmental activities                             | 60,629,909           | 76,505,427           | 76,558,512           | 82,249,189           |
| Business-type activities                                  |                      |                      |                      |                      |
| Investment earnings                                       | 9,806                | 21,865               | 41,816               | 93,529               |
| Food and beverage                                         | 367,339              | 649,046              | 656,954              | 692,286              |
| Miscellaneous                                             | 300,721              | 39,990               | -                    | 499,882              |
| Transfers                                                 | -                    | (500,000)            | (500,000)            | (479,988)            |
| Total business-type activities                            | 677,866              | 210,901              | 198,770              | 805,709              |
| <b>TOTAL PRIMARY GOVERNMENT</b>                           | <b>\$ 61,307,775</b> | <b>\$ 76,716,328</b> | <b>\$ 76,757,282</b> | <b>\$ 83,054,898</b> |
| <b>CHANGE IN NET POSITION</b>                             |                      |                      |                      |                      |
| Governmental activities                                   | \$ 2,449,807         | \$ 6,618,409         | \$ 7,105,222         | \$ 8,050,151         |
| Business-type activities                                  | (1,878,845)          | (3,734,487)          | 955,324              | 1,262,189            |
| <b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>    | <b>\$ 570,962</b>    | <b>\$ 2,883,922</b>  | <b>\$ 8,060,546</b>  | <b>\$ 9,312,340</b>  |

\*For the eight months ended December 31, 2015.

Data Source

Audited Financial Statements

| 2019          | 2020          | 2021          | 2022           | 2023           | 2024           |
|---------------|---------------|---------------|----------------|----------------|----------------|
| \$ 37,873,650 | \$ 39,097,436 | \$ 39,175,623 | \$ 41,074,218  | \$ 40,222,393  | \$ 41,813,632  |
| 5,220,745     | 4,892,355     | 4,943,577     | 4,921,899      | 4,579,657      | 4,401,749      |
| 7,201,491     | 6,206,316     | 8,757,129     | 9,609,418      | 9,733,165      | 9,977,577      |
| 2,079,454     | 1,577,787     | 2,139,900     | 2,301,416      | 2,497,517      | 2,609,939      |
| 1,109,349     | 408,888       | 641,947       | 937,369        | 917,624        | 1,038,147      |
| 2,356,604     | 1,868,788     | 1,684,735     | 1,651,598      | 1,683,886      | 1,675,344      |
| 134,895       | 151,399       | 157,551       | 180,396        | 197,188        | 205,480        |
| 61,304        | 20,109        | 50,558        | 40,442         | 44,861         | 39,157         |
| 12,914,676    | 12,480,915    | 15,162,957    | 15,993,182     | 15,414,286     | 16,362,720     |
| 2,488,121     | 3,290,912     | 2,961,695     | 3,151,457      | 3,052,746      | 2,737,220      |
| 523,154       | 470,094       | 816,967       | 1,652,822      | 1,394,467      | 823,640        |
| -             | -             | -             | 1,463,626      | 877,691        | 2,389,981      |
| 7,993,678     | 8,161,144     | 9,939,827     | 12,657,093     | 12,406,362     | 13,190,967     |
| 1,720,017     | 410,745       | 75,345        | 1,341,626      | 4,678,577      | 4,981,693      |
| 1,638,848     | 4,116,654     | 1,730,316     | 1,291,043      | 3,238,786      | 1,483,087      |
| 434,197       | (8,545,232)   | (6,650,000)   | (3,700,000)    | (5,250,000)    | (15,500,000)   |
| 83,750,183    | 74,608,310    | 81,588,127    | 94,567,605     | 95,689,206     | 88,230,333     |
| 139,045       | 25,914        | 14,898        | 335,812        | 955,672        | 1,735,167      |
| 693,535       | 519,327       | 713,530       | 977,357        | 1,033,326      | 1,010,042      |
| 553,812       | 794,733       | 492,282       | 449,179        | 985,739        | 796,684        |
| (434,197)     | 8,545,232     | 6,650,000     | 3,700,000      | 5,250,000      | 15,500,000     |
| 952,195       | 9,885,206     | 7,870,710     | 5,462,348      | 8,224,737      | 19,041,893     |
| \$ 84,702,378 | \$ 84,493,516 | \$ 89,458,837 | \$ 100,029,953 | \$ 103,913,943 | \$ 107,272,226 |
| \$ 12,583,752 | \$ 13,295,992 | \$ 25,414,142 | \$ 17,038,637  | \$ 9,737,547   | \$ 8,750,519   |
| 1,915,796     | 43,306,676    | 14,457,247    | 12,801,733     | 9,671,793      | 12,286,538     |
| \$ 14,499,548 | \$ 56,602,668 | \$ 39,871,389 | \$ 29,840,370  | \$ 19,409,340  | \$ 21,037,057  |



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                        | <b>2015</b>          | <b>2016</b>          | <b>2017</b>          | <b>2018</b>          |
|-------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL FUND</b>                       |                      |                      |                      |                      |
| Nonspendable                              | \$ 172,973           | \$ 192,691           | \$ 117,663           | \$ 345,557           |
| Unrestricted                              |                      |                      |                      |                      |
| Assigned                                  | 817,143              | 844,034              | 1,524,370            | 1,205,581            |
| Unassigned                                | 27,536,053           | 30,271,109           | 29,005,220           | 29,154,102           |
| <b>TOTAL GENERAL FUND</b>                 | <b>\$ 28,526,169</b> | <b>\$ 31,307,834</b> | <b>\$ 30,647,253</b> | <b>\$ 30,705,240</b> |
| <b>ALL OTHER GOVERNMENTAL FUNDS</b>       |                      |                      |                      |                      |
| Nonspendable                              | \$ 370,479           | \$ 232,130           | \$ 178,480           | \$ 46,394            |
| Restricted                                | 22,074,564           | 18,683,413           | 24,378,960           | 37,423,894           |
| Unrestricted                              |                      |                      |                      |                      |
| Assigned                                  | 13,329,568           | 13,329,568           | 31,177,516           | 8,418,536            |
| <b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b> | <b>\$ 35,774,611</b> | <b>\$ 32,245,111</b> | <b>\$ 55,734,956</b> | <b>\$ 45,888,824</b> |

Data Source

Audited Financial Statements

| 2019          | 2020          | 2021          | 2022          | 2023          | 2024          |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ 285,700    | \$ 178,689    | \$ 251,657    | \$ 170,301    | \$ 301,083    | \$ 168,859    |
| 808,622       | 1,520,029     | 844,796       | 819,136       | 1,004,577     | 1,105,506     |
| 29,784,407    | 28,888,256    | 29,561,812    | 31,529,456    | 32,849,661    | 35,977,957    |
| \$ 30,878,729 | \$ 30,586,974 | \$ 30,658,265 | \$ 32,518,893 | \$ 34,155,321 | \$ 37,252,322 |
| \$ 20,075     | \$ 64,243     | \$ 8,411      | \$ -          | \$ 85,072     | \$ 67,000     |
| 38,005,083    | 47,908,521    | 47,458,344    | 30,845,551    | 32,603,820    | 54,328,757    |
| 5,486,796     | 6,671,873     | 6,077,199     | 25,094,365    | 26,383,014    | 10,070,605    |
| \$ 43,511,954 | \$ 54,644,637 | \$ 53,543,954 | \$ 55,939,916 | \$ 59,071,906 | \$ 64,466,362 |

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                                         | <b>2015*</b>        | <b>2016</b>          | <b>2017</b>            | <b>2018</b>           |
|------------------------------------------------------------|---------------------|----------------------|------------------------|-----------------------|
| <b>REVENUES</b>                                            |                     |                      |                        |                       |
| Taxes                                                      | \$ 44,424,290       | \$ 52,461,991        | \$ 52,586,094          | \$ 55,446,489         |
| Intergovernmental                                          | 15,246,238          | 22,252,920           | 24,022,799             | 22,424,922            |
| Grants and contributions                                   | 1,834,378           | 2,267,546            | 985,445                | 3,055,844             |
| Charges for services                                       | 3,758,085           | 5,192,297            | 5,909,847              | 8,127,866             |
| Licenses and permits                                       | 4,317,478           | 6,529,300            | 6,211,862              | 6,382,208             |
| Fines and fees                                             | 500,620             | 710,352              | 664,035                | 625,309               |
| Investment income                                          | 88,530              | 355,443              | 689,104                | 1,312,157             |
| Miscellaneous                                              | 855,968             | 1,071,368            | 1,074,637              | 2,015,330             |
| Total revenues                                             | 71,025,587          | 90,841,217           | 92,143,823             | 99,390,125            |
| <b>EXPENDITURES</b>                                        |                     |                      |                        |                       |
| General government                                         | 3,219,631           | 4,680,170            | 4,471,299              | 4,552,993             |
| Public safety                                              | 33,515,656          | 46,071,577           | 46,398,789             | 50,975,181            |
| Highways and streets                                       | 8,854,213           | 13,114,009           | 12,623,702             | 13,500,715            |
| Community development                                      | 1,577,298           | 5,955,261            | 7,974,896              | 2,186,836             |
| Health and welfare                                         | 3,951,512           | 2,331,430            | 2,280,772              | 6,610,045             |
| Capital outlay                                             | 7,277,852           | 14,224,083           | 19,935,951             | 34,512,902            |
| Debt service                                               |                     |                      |                        |                       |
| Principal retirement                                       | 6,455,000           | 5,215,000            | 4,995,000              | 5,240,000             |
| Interest and fiscal charges                                | 1,400,954           | 2,459,907            | 2,094,718              | 2,078,904             |
| Other charges                                              | -                   | -                    | -                      | -                     |
| Total expenditures                                         | 66,252,116          | 94,051,437           | 100,775,127            | 119,657,576           |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES       | 4,773,471           | (3,210,220)          | (8,631,304)            | (20,267,451)          |
| <b>OTHER FINANCING SOURCES (USES)</b>                      |                     |                      |                        |                       |
| Bonds issued                                               | -                   | 32,900,000           | -                      | 9,530,000             |
| Bond premium (discount)                                    | -                   | 2,022,953            | -                      | 469,318               |
| Payment to escrow agent                                    | -                   | -                    | -                      | -                     |
| Transfers in                                               | 6,755,513           | 915,000              | 6,898,372              | 1,711,000             |
| Transfers (out)                                            | (6,755,513)         | (415,000)            | (8,398,372)            | (1,231,012)           |
| SBITA issuance                                             | -                   | -                    | -                      | -                     |
| Proceeds from sale of capital assets                       | -                   | -                    | -                      | -                     |
| Total other financing sources (uses)                       | -                   | 35,422,953           | (1,500,000)            | 10,479,306            |
| <b>NET CHANGE IN FUND BALANCES</b>                         | <b>\$ 4,773,471</b> | <b>\$ 32,212,733</b> | <b>\$ (10,131,304)</b> | <b>\$ (9,788,145)</b> |
| DEBT SERVICE AS A PERCENTAGE OF<br>NONCAPITAL EXPENDITURES | 9.15%               | 12.58%               | 8.81%                  | 8.09%                 |

\*For the eight months ended December 31, 2015.

Data Source

Audited Financial Statements

| 2019           | 2020          | 2021           | 2022          | 2023          | 2024          |
|----------------|---------------|----------------|---------------|---------------|---------------|
| \$ 56,037,492  | \$ 54,223,078 | \$ 57,551,020  | \$ 60,716,756 | \$ 59,876,291 | \$ 61,761,025 |
| 28,544,577     | 27,165,106    | 31,886,916     | 37,643,594    | 36,399,511    | 37,789,895    |
| 685,589        | 3,222,027     | 5,833,446      | 4,205,983     | 2,121,590     | 3,806,614     |
| 3,225,423      | 2,779,841     | 2,847,254      | 2,540,566     | 3,166,054     | 2,610,534     |
| 4,834,759      | 3,372,026     | 4,076,369      | 4,252,704     | 2,684,480     | 3,030,194     |
| 5,944,102      | 5,222,196     | 6,449,661      | 7,274,848     | 6,696,407     | 8,163,483     |
| 1,720,017      | 410,745       | 75,345         | 1,341,626     | 4,678,577     | 4,981,693     |
| 1,464,130      | 1,566,432     | 1,685,847      | 1,310,548     | 2,843,448     | 1,483,087     |
| 102,456,089    | 97,961,451    | 110,405,858    | 119,286,625   | 118,466,358   | 123,626,525   |
| 4,946,789      | 5,084,688     | 5,235,495      | 5,020,397     | 5,291,532     | 5,175,727     |
| 52,144,753     | 50,011,598    | 51,089,154     | 56,458,920    | 55,169,764    | 58,562,465    |
| 13,962,880     | 13,322,453    | 13,582,872     | 14,543,933    | 15,742,280    | 16,470,092    |
| 4,686,797      | 4,941,849     | 5,147,502      | 5,180,769     | 5,467,777     | 7,031,597     |
| 2,228,965      | 2,277,085     | 2,331,983      | 2,356,962     | 2,443,924     | 2,580,690     |
| 19,259,834     | 8,974,970     | 16,717,911     | 15,787,272    | 17,051,229    | 22,515,210    |
| 5,650,000      | 5,690,000     | 5,075,000      | 5,335,000     | 5,350,634     | 5,533,695     |
| 2,110,912      | 1,977,545     | 2,405,333      | 2,146,782     | 1,972,409     | 1,883,597     |
| 110,752        | 154,600       | -              | -             | -             | -             |
| 105,101,682    | 92,434,788    | 101,585,250    | 106,830,035   | 108,489,549   | 119,753,073   |
| (2,645,593)    | 5,526,663     | 8,820,608      | 12,456,590    | 9,976,809     | 3,873,452     |
| 7,985,000      | 11,650,000    | -              | -             | -             | 18,755,000    |
| 1,516,526      | 2,209,497     | -              | -             | -             | 1,816,984     |
| (9,493,511)    | -             | -              | -             | -             | -             |
| 2,924,649      | 1,383,100     | 4,293,561      | 1,793,300     | 1,317,843     | 4,355,200     |
| (2,490,452)    | (9,928,332)   | (14,143,561)   | (9,993,300)   | (6,567,843)   | (20,655,200)  |
| -              | -             | -              | -             | 34,008        | 342,816       |
| -              | -             | -              | -             | 7,601         | 3,205         |
| 442,212        | 5,314,265     | (9,850,000)    | (8,200,000)   | (5,208,391)   | 4,618,005     |
| \$ (2,203,381) | \$ 10,840,928 | \$ (1,029,392) | \$ 4,256,590  | \$ 4,768,418  | \$ 8,491,457  |
| 7.93%          | 9.03%         | 8.03%          | 7.48%         | 7.19%         | 6.91%         |

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**POLICE PENSION FUND  
TAX LEVIES AND CONTRIBUTIONS**

Last Ten Levy Years

| <b>Levy Year</b> | <b>Annual Actuarial Requirement from Actuary</b> | <b>Actual Amount Levied</b> | <b>Percentage of Annual Required Contribution from Actuary</b> | <b>Recognized for Annual Required Contribution from Actuary</b> | <b>Actual Revenue Recognized in Fiscal Year</b> |
|------------------|--------------------------------------------------|-----------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------|
| 2013             | \$ 4,432,200                                     | \$ 4,500,000                | 102%                                                           | \$ 4,500,000                                                    | 4/30/2015                                       |
| 2014*            | 2,779,725                                        | 4,500,000                   | 162%                                                           | 4,500,000                                                       | 12/31/2015*                                     |
| 2016             | 3,839,961                                        | 3,994,000                   | 104%                                                           | 3,994,000                                                       | 2017                                            |
| 2017             | 3,878,094                                        | 3,879,000                   | 100%                                                           | 3,879,000                                                       | 2018                                            |
|                  |                                                  | Additional Contribution     |                                                                | <u>1,500,000</u>                                                |                                                 |
|                  |                                                  |                             |                                                                | 5,379,000                                                       |                                                 |
| 2018             | 4,016,824                                        | 4,017,000                   | 100%                                                           | 4,017,000                                                       | 2019                                            |
|                  |                                                  | Additional Contribution     |                                                                | <u>1,250,000</u>                                                |                                                 |
|                  |                                                  |                             |                                                                | 5,267,000                                                       |                                                 |
| 2019             | 4,108,483                                        | 4,209,000                   | 102%                                                           | 4,209,000                                                       | 2020                                            |
| 2020             | 4,072,578                                        | 4,073,000                   | 100%                                                           | 4,073,000                                                       | 2021                                            |
| 2021             | 3,749,954                                        | 4,114,000                   | 110%                                                           | 4,114,000                                                       | 2022                                            |
|                  |                                                  | Additional Contribution     |                                                                | <u>2,000,000</u>                                                |                                                 |
|                  |                                                  |                             |                                                                | 6,114,000                                                       |                                                 |
| 2022             | 3,757,141                                        | 3,911,000                   | 104%                                                           | 3,911,000                                                       | 2023                                            |
| 2023             | 4,189,711                                        | 4,190,000                   | 100%                                                           | 4,190,000                                                       | 2024                                            |

\*For the eight months ended December 31, 2015.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FIREFIGHTERS' PENSION FUND  
TAX LEVIES AND CONTRIBUTIONS**

Last Ten Levy Years

| <b>Levy<br/>Year</b> | <b>Annual Actuarial<br/>Requirement<br/>from Actuary</b> | <b>Actual Amount<br/>Levied</b> | <b>Percentage of<br/>Annual Required<br/>Contribution<br/>from Actuary</b> | <b>Recognized for<br/>Annual Required<br/>Contribution<br/>from Actuary</b> | <b>Actual Revenue<br/>Recognized in<br/>Fiscal<br/>Year</b> |
|----------------------|----------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------|
| 2013                 | \$ 5,055,378                                             | \$ 5,057,400                    | 100%                                                                       | \$ 5,057,400                                                                | 42,124                                                      |
| 2014*                | 3,235,984                                                | 5,100,000                       | 158%                                                                       | 5,100,000                                                                   | 12/31/2015*                                                 |
| 2016                 | 4,734,724                                                | 4,889,000                       | 103%                                                                       | 4,889,000                                                                   | 2017                                                        |
| 2017                 | 4,852,647                                                | 4,853,000                       | 100%                                                                       | 4,853,000                                                                   | 2018                                                        |
|                      |                                                          | Additional Contribution         |                                                                            | <u>1,500,000</u>                                                            |                                                             |
|                      |                                                          |                                 |                                                                            | 6,353,000                                                                   |                                                             |
| 2018                 | 4,952,007                                                | 4,953,000                       | 100%                                                                       | 4,953,000                                                                   | 2019                                                        |
|                      |                                                          | Additional Contribution         |                                                                            | <u>1,250,000</u>                                                            |                                                             |
|                      |                                                          |                                 |                                                                            | 6,203,000                                                                   |                                                             |
| 2019                 | 5,030,110                                                | 5,130,000                       | 102%                                                                       | 5,130,000                                                                   | 2020                                                        |
| 2020                 | 4,912,161                                                | 4,913,000                       | 100%                                                                       | 4,913,000                                                                   | 2021                                                        |
| 2021                 | 4,828,817                                                | 4,962,000                       | 103%                                                                       | 4,962,000                                                                   | 2022                                                        |
|                      |                                                          | Additional Contribution         |                                                                            | <u>2,000,000</u>                                                            |                                                             |
|                      |                                                          |                                 |                                                                            | 6,962,000                                                                   |                                                             |
| 2022                 | 5,255,147                                                | 5,256,000                       | 100%                                                                       | 5,256,000                                                                   | 2023                                                        |
| 2023                 | 5,880,365                                                | 5,881,000                       | 100%                                                                       | 5,881,000                                                                   | 2024                                                        |

\*For the eight months ended December 31, 2015.

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Levy Years

| <b>Levy<br/>Year</b> | <b>Residential<br/>Property</b> | <b>Commercial<br/>Property</b> | <b>Industrial<br/>Property</b> | <b>Railroad<br/>Property</b> | <b>Total Equalized<br/>Assessed<br/>Value</b> | <b>Estimated<br/>Actual<br/>Taxable<br/>Value</b> | <b>Total<br/>Direct<br/>Tax<br/>Rate</b> |
|----------------------|---------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------------|
| 2014                 | \$ 1,810,983,128                | \$ 577,544,679                 | \$ 114,654,036                 | \$ 1,037,926                 | \$ 2,504,219,769                              | \$ 7,513,410,648                                  | \$ 1.8160                                |
| 2015                 | 1,766,744,791                   | 565,748,059                    | 113,315,940                    | 1,242,969                    | 2,447,051,759                                 | 7,341,889,466                                     | 1.9250                                   |
| 2016                 | 2,155,373,008                   | 620,835,250                    | 119,444,421                    | 1,264,483                    | 2,896,917,162                                 | 8,691,620,648                                     | 1.6650                                   |
| 2017                 | 2,165,564,338                   | 654,570,030                    | 125,103,734                    | 1,289,820                    | 2,946,527,922                                 | 8,840,467,813                                     | 1.6960                                   |
| 2018                 | 2,146,460,365                   | 645,525,173                    | 125,564,273                    | 1,384,950                    | 2,918,934,761                                 | 8,757,680,051                                     | 1.7580                                   |
| 2019                 | 2,418,574,182                   | 794,052,203                    | 152,530,437                    | 1,510,759                    | 3,366,667,581                                 | 10,101,012,844                                    | 1.5400                                   |
| 2020                 | 2,409,134,826                   | 805,015,324                    | 172,043,750                    | 1,574,501                    | 3,387,768,401                                 | 10,164,321,635                                    | 1.5460                                   |
| 2021                 | 2,218,613,995                   | 741,225,232                    | 160,549,092                    | 1,574,501                    | 3,121,962,820                                 | 9,366,825,143                                     | 1.6940                                   |
| 2022                 | 2,760,052,434                   | 782,262,140                    | 180,630,018                    | 1,877,409                    | 3,724,822,001                                 | 11,175,583,561                                    | 1.4050                                   |
| 2023                 | 2,832,306,311                   | 824,531,813                    | 187,414,926                    | 2,028,747                    | 3,846,281,797                                 | 11,539,999,391                                    | 1.4030                                   |

Note: Property is assessed at 33.33% of actual value.

Data Source

Cook County Tax Extension Office

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Last Ten Levy Years

| <b>Tax Levy Year</b>               | <b>2014</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Tax rates per \$100 of EAV         |             |             |             |             |             |             |             |             |             |             |
| Village direct rates               |             |             |             |             |             |             |             |             |             |             |
| Village of Arlington Heights       | 1.2690      | 1.3590      | 1.1820      | 1.2170      | 1.2650      | 1.1080      | 1.1120      | 1.2190      | 0.9980      | 1.0090      |
| Arlington Heights Memorial Library | 0.5470      | 0.5660      | 0.4830      | 0.4790      | 0.4930      | 0.4320      | 0.4340      | 0.4750      | 0.4070      | 0.3940      |
| Total Village direct rate          | 1.8160      | 1.9250      | 1.6650      | 1.6960      | 1.7580      | 1.5400      | 1.5460      | 1.6940      | 1.4050      | 1.4030      |
| Overlapping rates                  |             |             |             |             |             |             |             |             |             |             |
| County (including Forest Preserve) | 0.6370      | 0.6210      | 0.5960      | 0.5580      | 0.5490      | 0.5130      | 0.5110      | 0.5040      | 0.5120      | 0.4610      |
| Metro Reclamation District         | 0.4300      | 0.4260      | 0.4060      | 0.4020      | 0.9600      | 0.3890      | 0.3780      | 0.3820      | 0.3740      | 0.3450      |
| School District #25                | 3.6780      | 3.9900      | 3.4240      | 3.4880      | 3.6170      | 3.2460      | 3.3340      | 3.7090      | 3.4370      | 3.4300      |
| School District #214               | 2.7760      | 2.8810      | 2.5270      | 2.5630      | 2.6690      | 2.3560      | 2.3820      | 2.6640      | 2.3520      | 2.4450      |
| School District #512               | 0.4510      | 0.4660      | 0.4190      | 0.4250      | 0.4430      | 0.4030      | 0.4090      | 0.4570      | 0.4100      | 0.4130      |
| Park District's                    | 0.6360      | 0.6260      | 0.4880      | 0.4940      | 0.5140      | 0.4570      | 0.4690      | 0.5210      | 0.4640      | 0.4810      |
| Wheeling Township                  | 0.0520      | 0.0550      | 0.0410      | 0.0430      | 0.0430      | 0.0380      | 0.0370      | 0.0410      | 0.0360      | 0.0370      |
| Other                              | 0.0420      | 0.0410      | 0.0320      | 0.0340      | 0.0360      | 0.0330      | 0.0310      | 0.0340      | 0.0280      | 0.0290      |
| Total Tax Rate Per \$100 of EAV    | 10.5180     | 11.0310     | 9.5980      | 9.7030      | 10.5890     | 8.9750      | 9.0970      | 10.0060     | 9.0180      | 9.0440      |

Data Source

Cook County Tax Extension Office



# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## PRINCIPAL PROPERTY TAXPAYERS

Current Year and Ten Years Ago

| Taxpayer                                | 2024 (based on 2023 EAV)  |      |                                                          | 2015 (based on 2014 EAV) |      |                                                          |
|-----------------------------------------|---------------------------|------|----------------------------------------------------------|--------------------------|------|----------------------------------------------------------|
|                                         | Equalized Assessed Value* | Rank | Percentage of Total Village Equalized Assessed Valuation | Equalized Assessed Value | Rank | Percentage of Total Village Equalized Assessed Valuation |
| 220 E Euclid (Arlington Park Racetrack) | \$ 93,365,673             | 1    | 2.427%                                                   | \$ 33,052,332            | 2    | 1.320%                                                   |
| Luther Village                          | 50,442,105                | 2    | 1.311%                                                   | \$ 43,520,328            | 1    | 1.738%                                                   |
| E Property Tax Ridge Plaza              | 39,094,917                | 3    | 1.016%                                                   |                          |      |                                                          |
| Robert F Rohrman                        | 33,714,912                | 4    | 0.877%                                                   |                          |      |                                                          |
| United Airlines                         | 30,668,445                | 5    | 0.797%                                                   |                          |      |                                                          |
| JRK Property Holdings                   | 23,331,654                | 6    | 0.607%                                                   |                          |      |                                                          |
| Town and Country Chicago                | 22,822,116                | 7    | 0.593%                                                   | 21,164,121               | 4    | 0.845%                                                   |
| Stonebridge Village                     | 22,082,796                | 8    | 0.574%                                                   | 10,335,198               | 10   | 0.413%                                                   |
| AmCap Northpoint LLC                    | 20,755,662                | 9    | 0.540%                                                   | 18,921,714               | 5    | 0.756%                                                   |
| 200 Arlington Place                     | 20,298,030                | 10   | 0.528%                                                   |                          |      |                                                          |
| Nokia Siemens Networks                  | -                         | -    | -                                                        | 14,064,051               | 6    | 0.562%                                                   |
| New Plan Excel Realty Trust             | -                         | -    | -                                                        | 31,679,490               | 3    | 1.265%                                                   |
| Marriott                                | -                         | -    | -                                                        | 13,339,080               | 7    | 0.533%                                                   |
| Tanglewood Apartments                   | -                         | -    | -                                                        | 13,127,643               | 8    | 0.524%                                                   |
| Hamilton Partners                       | -                         | -    | -                                                        | 11,942,574               | 9    | 0.477%                                                   |
|                                         | <u>\$ 356,576,310</u>     |      | <u>9.270%</u>                                            | <u>\$ 211,146,531</u>    |      | <u>8.433%</u>                                            |

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

### Data Source

Official statements

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**PROPERTY TAX LEVIES AND COLLECTIONS**

Last Ten Levy Years

| Levy<br>Year | Tax Levied    | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in<br>Subsequent<br>Years | Total Collections to Date |                       |
|--------------|---------------|-------------------------------------------------|-----------------------|------------------------------------------|---------------------------|-----------------------|
|              |               | Amount                                          | Percentage<br>of Levy |                                          | Amount                    | Percentage<br>of Levy |
| 2014         | \$ 31,778,207 | \$ 31,203,688                                   | 98.19%                | -                                        | \$ 31,203,688             | 98.19%                |
| 2015         | 33,248,168    | 33,087,784                                      | 99.52%                | -                                        | 33,087,784                | 99.52%                |
| 2016         | 34,236,930    | 33,676,536                                      | 98.36%                | -                                        | 33,676,536                | 98.36%                |
| 2017         | 35,851,769    | 35,067,225                                      | 97.81%                | -                                        | 35,067,225                | 97.81%                |
| 2018         | 36,923,947    | 36,039,985                                      | 97.61%                | -                                        | 36,039,985                | 97.61%                |
| 2019         | 37,535,586    | 37,163,947                                      | 99.01%                | -                                        | 37,163,947                | 99.01%                |
| 2020         | 37,908,532    | 37,533,200                                      | 99.01%                | -                                        | 37,533,200                | 99.01%                |
| 2021         | 38,295,160    | 37,916,000                                      | 99.01%                | -                                        | 37,916,000                | 99.01%                |
| 2022         | 36,807,430    | 36,766,346                                      | 99.89%                | -                                        | 36,766,346                | 99.89%                |
| 2023         | 39,757,050    | 38,235,677                                      | 96.17%                | -                                        | 38,235,677                | 96.17%                |

Data Source

Cook County Tax Extension Office

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years

| Fiscal<br>Year<br>Ended | Governmental<br>Activities           |                   | Business-Type Activities             |        | Total<br>Primary<br>Government | Percentage<br>of<br>Personal<br>Income | Per<br>Capita |
|-------------------------|--------------------------------------|-------------------|--------------------------------------|--------|--------------------------------|----------------------------------------|---------------|
|                         | Gross General<br>Obligation<br>Bonds | SBITAs<br>Payable | Gross General<br>Obligation<br>Bonds | Leases |                                |                                        |               |
| 2015*                   | \$ 37,254,248                        | \$ -              | \$ -                                 | \$ -   | \$ 37,254,248                  | 2.64%                                  | \$ 885.46     |
| 2016                    | 66,254,370                           | -                 | -                                    | -      | 66,254,370                     | 2.14%                                  | 882.20        |
| 2017                    | 60,911,366                           | -                 | -                                    | -      | 60,911,366                     | 1.96%                                  | 811.06        |
| 2018                    | 65,182,632                           | -                 | -                                    | -      | 65,182,632                     | 1.78%                                  | 715.44        |
| 2019                    | 59,337,907                           | -                 | -                                    | -      | 59,337,907                     | 1.58%                                  | 790.11        |
| 2020                    | 67,132,280                           | -                 | -                                    | -      | 67,132,280                     | 2.22%                                  | 893.89        |
| 2021                    | 61,499,590                           | -                 | -                                    | -      | 61,499,590                     | 1.54%                                  | 791.75        |
| 2022                    | 55,606,894                           | -                 | -                                    | -      | 55,606,894                     | 1.39%                                  | 715.88        |
| 2023                    | 49,852,815                           | 1,300,815         | -                                    | -      | 51,153,630                     | 1.12%                                  | 658.55        |
| 2024                    | 64,455,720                           | 1,116,076         | -                                    | -      | 65,571,796                     | 1.45%                                  | 880.22        |

\*For the eight months ended December 31, 2015.

Notes: The Village changed to a December 31 fiscal year end, effective December 31, 2015.

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

See the schedule of Demographic and Economic Information for personal income and population data.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

| Fiscal Year | General Obligation Bonds | Less: Amounts Available In Debt Service Fund | Less: Debt Payable from Enterprise Revenue | Total         | (1)<br>Percentage of Estimated Actual Taxable Value of Property | (2)<br>Per Capita |
|-------------|--------------------------|----------------------------------------------|--------------------------------------------|---------------|-----------------------------------------------------------------|-------------------|
| 2015*       | \$ 37,254,248            | \$ 1,405,448                                 | \$ -                                       | \$ 35,848,800 | 0.48%                                                           | \$ 477.34         |
| 2016        | 66,254,370               | 1,310,129                                    | -                                          | 64,944,241    | 0.88%                                                           | 864.76            |
| 2017        | 60,911,366               | 1,307,322                                    | -                                          | 59,604,044    | 0.69%                                                           | 793.65            |
| 2018        | 65,182,632               | 1,940,429                                    | -                                          | 63,242,203    | 0.72%                                                           | 842.10            |
| 2019        | 59,337,907               | 2,182,035                                    | -                                          | 57,155,872    | 0.65%                                                           | 761.05            |
| 2020        | 67,132,280               | 2,098,100                                    | -                                          | 65,034,180    | 0.64%                                                           | 865.96            |
| 2021        | 61,499,590               | 1,937,002                                    | -                                          | 59,562,588    | 0.59%                                                           | 766.81            |
| 2022        | 55,606,894               | 1,820,239                                    | -                                          | 53,786,655    | 0.57%                                                           | 692.45            |
| 2023        | 49,852,815               | 2,147,671                                    | -                                          | 47,705,144    | 0.43%                                                           | 614.16            |
| 2024        | 64,455,720               | 1,583,774                                    | -                                          | 62,871,946    | 0.54%                                                           | 843.98            |

\*For the eight months ended December 31, 2015.

Notes: Details of the Village's outstanding debt can be found in the notes to financial statements.  
The Village changed to a December 31 fiscal year-end, effective December 31, 2015.

(1) See the schedule of Assessed Value and Actual Value of Taxable Property for property value data. These ratios are calculated using levy year data.

(2) See the schedule of Demographic and Economic Information for population data. These ratios are calculated using calendar year data.

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

December 31, 2024

| Governmental Unit                                          | Gross Debt                     | Percentage Debt Applicable to the Village of Arlington Heights* | Village of Arlington Heights Share of Debt |
|------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------|--------------------------------------------|
| Village of Arlington Heights                               | \$ 65,571,796                  | 100.000%                                                        | \$ 65,571,796                              |
| Total direct debt                                          | <u>65,571,796</u>              |                                                                 | <u>65,571,796</u>                          |
| Community College District 512                             | 222,130,000                    | 15.864%                                                         | 35,238,703                                 |
| Arlington Heights School District 25                       | 86,535,000                     | 96.738%                                                         | 83,712,228                                 |
| Cook County School District 15                             | 149,835,000                    | 4.522%                                                          | 6,775,539                                  |
| Cook County School District 21                             | 77,575,000                     | 22.976%                                                         | 17,823,632                                 |
| Cook County School District 59                             | 17,400,000                     | 12.650%                                                         | 2,201,100                                  |
| Prospect Heights School District 23                        | 10,170,000                     | 35.668%                                                         | 3,627,436                                  |
| Arlington Heights School District 214                      | 19,405,000                     | 32.904%                                                         | 6,385,021                                  |
| Cook County School District 57                             | 4,400,000                      | 4.558%                                                          | 200,552                                    |
| Cook County                                                | 1,797,460,000                  | 1.930%                                                          | 34,690,978                                 |
| Forest Preserve of Cook County                             | 87,340,000                     | 1.930%                                                          | 1,685,662                                  |
| Metropolitan Water Reclamation District of Greater Chicago | 2,517,556,000                  | 1.965%                                                          | 49,469,975                                 |
| Arlington Heights Park District                            | 16,279,000                     | 96.563%                                                         | 15,719,491                                 |
| Buffalo Grove Park District                                | 17,544,000                     | 3.666%                                                          | 643,163                                    |
| Prospect Heights Park District                             | 5,045,000                      | 5.212%                                                          | 262,945                                    |
| Mount Prospect Park District                               | 19,852,050                     | 3.026%                                                          | 600,723                                    |
| Palatine Park District                                     | 14,310,000                     | 1.103%                                                          | 157,839                                    |
| Salt Creek Park District                                   | <u>6,585,000</u>               | 46.011%                                                         | <u>3,029,824</u>                           |
| Total overlapping debt                                     | <u>5,069,421,050</u>           |                                                                 | <u>262,224,811</u>                         |
| <b>TOTAL DIRECT AND OVERLAPPING DEBT</b>                   | <u><u>\$ 5,134,992,846</u></u> |                                                                 | <u><u>\$ 327,796,607</u></u>               |

\*Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the Village. Percentages are based on 2022 Equalized Assessed Valuations.

### Data Source

Cook County Tax Extension Office

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## LEGAL DEBT MARGIN

December 31, 2024

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The Village is a home rule municipality.

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

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

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

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Calendar Years

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| <b>Fiscal<br/>Year</b> | <b>(1)<br/>Population</b> | <b>(1)<br/>Personal<br/>Income</b> | <b>Per<br/>Capita<br/>Personal<br/>Income</b> | <b>(2)<br/>Unemployment<br/>Rate</b> |
|------------------------|---------------------------|------------------------------------|-----------------------------------------------|--------------------------------------|
| 2015*                  | 75,101                    | \$ 3,024,842,977                   | \$ 40,277                                     | 4.30%                                |
| 2016                   | 75,101                    | 3,024,842,977                      | 40,277                                        | 4.90%                                |
| 2017                   | 75,101                    | 3,024,842,977                      | 40,277                                        | 4.40%                                |
| 2018                   | 75,101                    | 3,024,842,977                      | 40,277                                        | 3.90%                                |
| 2019                   | 75,101                    | 3,024,842,977                      | 40,277                                        | 3.70%                                |
| 2020***                | 75,101                    | 3,024,842,977                      | 40,277                                        | 8.10% **                             |
| 2021                   | 77,676                    | 3,987,885,840                      | 51,340                                        | 5.30%                                |
| 2022                   | 77,676                    | 4,185,182,880                      | 53,880                                        | 3.60%                                |
| 2023                   | 77,676                    | 4,560,513,312                      | 58,712                                        | 3.60%                                |
| 2024                   | 74,495                    | 4,534,585,145                      | 60,871                                        | 4.00%                                |

\*For the eight months ended December 31, 2015.

\*\*Unemployment rate (not seasonally adjusted) through March 2021

\*\*\*At time of data compilation, 2020 census results were not yet available.

Note: The Village changed to a December 31 fiscal year end, effective December 31, 2015.

### Data Sources

(1) U.S. Bureau of the Census

(2) Illinois Department of Employment Security

# VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS

## PRINCIPAL EMPLOYERS

Current Year and Ten Years Ago

| Employer                                      | 2024 |                     |                                        | 2015 |                     |                                        |
|-----------------------------------------------|------|---------------------|----------------------------------------|------|---------------------|----------------------------------------|
|                                               | Rank | Number of Employees | Percentage of Total Village Employment | Rank | Number of Employees | Percentage of Total Village Employment |
| Northwest Community Healthcare                | 1    | 3,600               | 9.38%                                  | 2    | 3,617               | 4.82%                                  |
| United Airlines                               | 2    | 1,000               | 2.60%                                  |      |                     |                                        |
| HSBC                                          | 3    | 1,000               | 2.60%                                  |      |                     |                                        |
| Arlington Heights High School District # 214  | 4    | 1,000               | 2.60%                                  | 3    | 1,670               | 2.22%                                  |
| Paddock Publications (Daily Herald)           | 5    | 500                 | 1.30%                                  | 8    | 500                 | 0.67%                                  |
| Alexian Brothers Health System (AMITA)        | 6    | 500                 | 1.30%                                  | 7    | 500                 | 0.67%                                  |
| Lutheran Home                                 | 7    | 500                 | 1.30%                                  | 5    | 800                 | 1.07%                                  |
| Village of Arlington Heights                  | 8    | 450                 | 1.17%                                  |      |                     |                                        |
| Buhrke Industries                             | 9    | 450                 | 1.17%                                  |      |                     |                                        |
| Pace                                          | 10   | 450                 | 1.17%                                  |      |                     |                                        |
| Clearbrook                                    |      |                     |                                        | 9    | 450                 | 0.60%                                  |
| Kroeschell Inc                                |      |                     |                                        | 10   | 450                 | 0.60%                                  |
| Nokia Siemens Networks                        |      |                     |                                        | 4    | 1,267               | 1.69%                                  |
| Paylocity Corp                                |      |                     |                                        | 6    | 670                 | 0.89%                                  |
| Arlington International Racecourse (Seasonal) |      |                     |                                        | 1    | 4,500               | 5.99%                                  |
|                                               |      | 9,450               | 24.59%                                 |      | 14,424              | 19.22%                                 |

### Data Sources

Illinois Manufacturers Directory, Illinois Services Directory, and a selective telephone survey.



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**FULL-TIME EQUIVALENT EMPLOYEES**

Last Ten Fiscal Years

| <b>Fiscal Year</b>                 | <b>2015*</b>  | <b>2016</b>   | <b>2017</b>   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>GENERAL GOVERNMENT</b>          |               |               |               |               |               |               |               |               |               |               |
| Manager's office                   | 5.00          | 5.00          | 5.50          | 5.50          | 5.50          | 5.50          | 5.50          | 5.50          | 6.00          | 7.00          |
| Human resources                    | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.50          | 5.00          |
| Legal                              | 2.75          | 2.75          | 2.75          | 2.75          | 2.75          | 2.75          | 1.75          | 1.75          | -             | -             |
| Finance                            | 18.00         | 17.50         | 17.50         | 17.50         | 17.00         | 17.00         | 16.50         | 16.50         | 16.50         | 16.50         |
| IT                                 | 5.00          | 5.00          | 6.00          | 5.00          | 5.00          | 6.00          | 6.00          | 7.00          | 7.00          | 7.00          |
| GIS                                | 1.00          | 1.00          | -             | -             | -             | -             | -             | -             | -             | -             |
| <b>PUBLIC SAFETY</b>               |               |               |               |               |               |               |               |               |               |               |
| Police                             |               |               |               |               |               |               |               |               |               |               |
| Officers                           | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        | 109.00        |
| Civilian                           | 30.00         | 30.00         | 30.00         | 30.00         | 30.00         | 30.00         | 30.00         | 30.00         | 30.00         | 32.50         |
| Fire                               |               |               |               |               |               |               |               |               |               |               |
| Firefighters and officers          | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        | 108.00        |
| Civilian                           | 2.50          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| <b>COMMUNITY DEVELOPMENT</b>       |               |               |               |               |               |               |               |               |               |               |
| Planning and community development | 9.00          | 10.00         | 10.00         | 10.00         | 10.00         | 10.00         | 10.00         | 10.00         | 11.00         | 11.00         |
| Building                           | 16.50         | 17.00         | 17.00         | 17.50         | 17.50         | 18.00         | 18.00         | 19.00         | 19.00         | 19.50         |
| <b>HEALTH AND WELFARE</b>          |               |               |               |               |               |               |               |               |               |               |
| Health services                    | 9.50          | 10.00         | 10.00         | 9.50          | 9.50          | 9.50          | 9.50          | 9.50          | 9.50          | 9.50          |
| Senior services                    | 3.50          | 3.50          | 3.50          | 3.50          | 3.50          | 3.50          | 3.50          | 3.75          | 4.00          | 4.00          |
| <b>HIGHWAYS AND STREETS</b>        |               |               |               |               |               |               |               |               |               |               |
| Public works                       | 42.25         | 42.25         | 42.25         | 41.25         | 42.25         | 42.25         | 42.25         | 42.25         | 42.50         | 44.25         |
| Engineering                        | 10.00         | 10.00         | 10.00         | 10.00         | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          |
| <b>OTHER PUBLIC WORKS</b>          |               |               |               |               |               |               |               |               |               |               |
| Water utility operations           | 40.75         | 40.75         | 40.75         | 40.75         | 40.75         | 40.75         | 40.75         | 40.75         | 40.50         | 40.50         |
| Fleet services                     | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 9.50          |
| <b>TOTAL</b>                       | <b>427.25</b> | <b>428.25</b> | <b>428.75</b> | <b>426.75</b> | <b>426.25</b> | <b>427.75</b> | <b>426.25</b> | <b>428.50</b> | <b>429.00</b> | <b>434.25</b> |

\*For the eight months ended December 31, 2015

Note: The Village changed to a December 31 fiscal year end, effective December 31, 2015.

Data Source

Village of Arlington Heights Finance Department

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**OPERATING INDICATORS**

Last Ten Fiscal Years

| <b>Function/Program</b>    | <b>2015*</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> |
|----------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>PUBLIC SAFETY</b>       |              |             |             |             |             |             |             |             |             |             |
| Police                     |              |             |             |             |             |             |             |             |             |             |
| Service calls              | 16,527       | 25,919      | 32,732      | 22,875      | 21,823      | 20,084      | 40,787      | 19,547      | 50,681      | 47,870      |
| Total crime reported       | 2,019        | 2,559       | 2,189       | 1,937       | 2,049       | 1,615       | 1,769       | 2,315       | 2,261       | 2,241       |
| Arrests                    | 558          | 824         | 657         | 592         | 840         | 558         | 599         | 679         | 583         | 528         |
| Citations issued           | 19,000       | 27,935      | 24,944      | 23,306      | 21,423      | 12,832      | 17,961      | 22,344      | 19,720      | 15,281      |
| Fire                       |              |             |             |             |             |             |             |             |             |             |
| Service calls (EMS)        | 4,648        | 7,581       | 7,369       | 7,515       | 8,063       | 7,433       | 8,126       | 8,367       | 8,690       | ase         |
| Service calls (non-EMS)    | 2,101        | 2,620       | 2,676       | 2,814       | 2,644       | 2,256       | 2,323       | 1,719       | 2,621       | 2,714       |
| <b>PUBLIC WORKS</b>        |              |             |             |             |             |             |             |             |             |             |
| Snow removal (miles)       | 14,727       | 51,044      | 18,541      | 60,762      | 62,784      | 13,862      | 49,135      | 42,372      | 22,254      | 31,222      |
| Streets resurfaced (miles) | 7.45         | 7.08        | 5.80        | 6.00        | 9.73        | 5.50        | 6.45        | 7.10        | 9.00        | 8.20        |
| <b>WATER</b>               |              |             |             |             |             |             |             |             |             |             |
| Water main breaks          | 228          | 228         | 240         | 244         | 252         | 163         | 188         | 153         | 169         | 281         |
| Sewer repairs              | 60           | 20          | 13          | 12          | 15          | 8           | 16          | 87          | 108         | 11          |
| Average daily consumption  | 7.58 MGD     | 7.51 MGD    | 7.41 MGD    | 7.41 MGD    | 7.41 MGD    | 7.33 MGD    | 7.11 MGD    | 7.57 MGD    | 7.66 MGD    | 7.52MGD     |

\*For the eight months ended December 31, 2015.

Note: The Village changed to a December 31 fiscal year end, effective December 31, 2015.

MGD - Million Gallons Daily

Data Source

Various Village Departments

**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

**CAPITAL ASSET STATISTICS**

Last Ten Fiscal Years

| <b>Function/Program</b>     | <b>2015*</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> |
|-----------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>PUBLIC SAFETY</b>        |              |             |             |             |             |             |             |             |             |             |
| Police                      |              |             |             |             |             |             |             |             |             |             |
| Police stations             | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Marked police vehicles      | 44           | 44          | 44          | 33          | 35          | 35          | 35          | 35          | 37          | 32          |
| Unmarked police vehicles    | 18           | 19          | 19          | 29          | 25          | 25          | 25          | 25          | 25          | 21          |
| Police motorcycles          | 4            | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Fire                        |              |             |             |             |             |             |             |             |             |             |
| Fire stations               | 4            | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Fire pumpers                | 5            | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           |
| Fire ladder trucks          | 2            | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Rescue squads               | 5            | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Ambulances                  | 6            | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           | 6           |
| Utility vehicles            | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 2           | 2           | 2           |
| Boats with trailer          | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| TRS rescue trailers         | 1            | 1           | 1           | 1           | 1           | 1           | 1           | -           | -           | -           |
| Public education trailers   | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 2           | 2           | 2           |
| Hazardous material vehicles | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Administrative vehicles     | 8            | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           |
| <b>PUBLIC WORKS</b>         |              |             |             |             |             |             |             |             |             |             |
| Streets (miles)             | 230          | 241         | 241         | 241         | 241         | 241         | 241         | 241         | 241         | 241         |
| Streetlights                | 3,865        | 3,865       | 3,865       | 3,865       | 3,865       | 3,865       | 3,865       | 3,865       | 3,865       | 3,865       |
| Traffic signals             | 9,784        | 9,784       | 9,784       | 9,784       | 9,784       | 9,784       | 9,784       | 9,784       | 9,784       | 9,784       |
| <b>WATER</b>                |              |             |             |             |             |             |             |             |             |             |
| Water mains (miles)         | 260          | 260         | 260         | 260         | 260         | 260         | 263         | 263         | 263         | 263         |
| Fire hydrants               | 3,318        | 3,318       | 3,318       | 3,329       | 3,318       | 3,318       | 3,318       | 3,318       | 3,318       | 3,318       |
| Storage capacity (gallons)  | 31,000,000   | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  | 31,000,000  |
| <b>WASTEWATER</b>           |              |             |             |             |             |             |             |             |             |             |
| Sanitary sewers (miles)     | 255          | 255         | 261         | 255         | 265         | 265         | 178         | 178         | 178         | 179         |
| Storm sewers (miles)        | 213          | 213         | 228         | 213         | 236         | 236         | 195         | 194         | 194         | 194         |

\*For the eight months ended December 31, 2015.

Note: The Village changed to a December 31 fiscal year end, effective December 31, 2015.

Data Source

Various Village Departments