



240 S. Illinois Route 59, Bartlett, Illinois 60103

**Regular Meeting of the Township Board**  
***September 2<sup>nd</sup>, 2025***  
**7:00 PM**

**A G E N D A**

- I. Call to Order – Roll Call
- II. Pledge of Allegiance
- III. Town Hall (Public Comments)
- IV. Presentation – Macade Thorpe with Lauterbach & Amen
- V. Reports
  - A. Supervisor’s Report
  - B. Clerk’s Report
  - C. Assessor’s Report
  - D. Trustees’ Committee Reports
  - E. Department Reports
- VI. Bill Paying
- VII. Unfinished Business
  - A. Executive Session Minutes of June 24, 2025
  - B. Consideration of Flock Camera Permit Application
- VIII. New Business
  - A. Regular Meeting Minutes of August 19, 2025
  - B. Approval of Fiscal Year 2025 Audit
  - C. Consideration of Administrative Services Staffing Proposal
- IX. Executive Session
- X. Other Business
- XI. Adjournment

**Hanover Township**

Board Audit Report

From 8/19/25 - 9/1/25

|                                              | <u>Total</u>                 |
|----------------------------------------------|------------------------------|
| Total Town Fund                              | 60,096.49                    |
| Total Senior Services Fund                   | 19,020.10                    |
| Total General Assistance Fund                | 6,627.18                     |
| Total Road Maintenance Fund                  | 142,560.93                   |
| Total Committee for Senior Citizens Services | 33.96                        |
| Total Mental Health Board Fund               | 231,113.76                   |
| Total IMRF Fund                              |                              |
| Total Social Security Fund                   |                              |
| Total Vehicle Fund                           | 1,695.00                     |
| Total Capital Fund                           |                              |
| <br>Total All Funds                          | <br><u><u>461,147.42</u></u> |

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 Supervisor

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 Town Clerk

Attest

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 Trustee

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 Trustee

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 Trustee

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 Trustee

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                            | Memo                                                 | Amount   |
|------------------------------------------------------|------------|--------|---------------------------------|------------------------------------------------------|----------|
| <b>1014 · Town Fund - Expenditures</b>               |            |        |                                 |                                                      |          |
| <b>101CHN · Community Health</b>                     |            |        |                                 |                                                      |          |
| <b>1014450 · Salaries</b>                            |            |        |                                 |                                                      |          |
| Check                                                | 08/27/2025 | 163849 | Beacon Hill Solutins Group, LLC | Inv #2877128 Temp service OCH receptionist 8.19.25   | 607.50   |
| Total 1014450 · Salaries                             |            |        |                                 |                                                      | 607.50   |
| <b>1014465 · Medical Supplies</b>                    |            |        |                                 |                                                      |          |
| Check                                                | 08/19/2025 | 163669 | McKesson Medical Surgical       | Inv# 24184801 Capillary Tubes                        | 22.62    |
| Check                                                | 08/20/2025 | 163786 | McKesson Medical Surgical       | Inv #24206614 Cholesterol tests                      | 342.32   |
| Total 1014465 · Medical Supplies                     |            |        |                                 |                                                      | 364.94   |
| <b>1014492 · Dental, Vision &amp; Life Insurance</b> |            |        |                                 |                                                      |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                 | Monthly Dental/Life Insurance Premium September 2025 | 58.08    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan             | Vision Insurance Premium September 2025              | 5.62     |
| Total 1014492 · Dental, Vision & Life Insurance      |            |        |                                 |                                                      | 63.70    |
| Total 101CHN · Community Health                      |            |        |                                 |                                                      | 1,036.14 |
| <b>101CVA · Community Affairs</b>                    |            |        |                                 |                                                      |          |
| <b>101CMA · Community Relations</b>                  |            |        |                                 |                                                      |          |
| <b>1014617 · Equipment &amp; Furniture</b>           |            |        |                                 |                                                      |          |
| Check                                                | 08/27/2025 | 163862 | Verizon Wireless (00002)        | Department IPAD Data Service- August                 | 36.01    |
| Total 1014617 · Equipment & Furniture                |            |        |                                 |                                                      | 36.01    |
| <b>1014631 · Community Festivals</b>                 |            |        |                                 |                                                      |          |
| Check                                                | 08/27/2025 |        | Bartlett Oktoberfest Foundation | Inv #9190 Festival Sponsorship Oktoberfest 2025      | 5,000.00 |
| Total 1014631 · Community Festivals                  |            |        |                                 |                                                      | 5,000.00 |
| <b>1014692 · Dental, Vision &amp; Life Insurance</b> |            |        |                                 |                                                      |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                 | Monthly Dental/Life Insurance Premium September 2025 | 281.56   |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan             | Vision Insurance Premium September 2025              | 11.24    |
| Total 1014692 · Dental, Vision & Life Insurance      |            |        |                                 |                                                      | 292.80   |
| Total 101CMA · Community Relations                   |            |        |                                 |                                                      | 5,328.81 |
| Total 101CVA · Community Affairs                     |            |        |                                 |                                                      | 5,328.81 |
| <b>101ES · ES - Expenditures</b>                     |            |        |                                 |                                                      |          |
| <b>1014802 · Equipment</b>                           |            |        |                                 |                                                      |          |
| Check                                                | 08/26/2025 | 163793 | Air One Equipment, Inc.         | Inv# 225043 Fit Test SCBA                            | 45.00    |
| Total 1014802 · Equipment                            |            |        |                                 |                                                      | 45.00    |
| <b>1014803 · Uniforms</b>                            |            |        |                                 |                                                      |          |
| Check                                                | 08/26/2025 | 163801 | Bartlett Sports                 | Inv# 7005 Cadet Patches                              | 200.00   |
| Check                                                | 08/26/2025 | 163801 | Bartlett Sports                 | Inv# 7036 New Cadet Shirts With Caps (30)            | 816.00   |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                        | Memo                                                         | Amount   |
|------------------------------------------------------|------------|--------|-----------------------------|--------------------------------------------------------------|----------|
| Check                                                | 08/26/2025 | 163838 | Ray O'herron Co., Inc.      | Inv# 2419658 Name Bar                                        | 41.24    |
| Check                                                | 08/26/2025 | 163838 | Ray O'herron Co., Inc.      | Inv# 2417167 Name Bars                                       | 89.24    |
| Check                                                | 08/26/2025 | 163838 | Ray O'herron Co., Inc.      | Inv# 2429388 Uniform Jacket                                  | 230.37   |
| Total 1014803 · Uniforms                             |            |        |                             |                                                              | 1,376.85 |
| <b>1014809 · Pre-Volunteer Screening</b>             |            |        |                             |                                                              |          |
| Check                                                | 08/20/2025 | 163788 | Physicians Immediate Care   | Inv #4473072 Pre Volunteer Screenings Emergency Services (7) | 1,625.00 |
| Total 1014809 · Pre-Volunteer Screening              |            |        |                             |                                                              | 1,625.00 |
| <b>1014811 · Station Utilities</b>                   |            |        |                             |                                                              |          |
| Check                                                | 08/20/2025 | 163784 | Groot, Inc (605728)         | Inv# 14869811T107 Recycle/Waste Services August 2025         | 484.48   |
| Check                                                | 08/20/2025 | 163789 | Village of Bartlett         | Acct 64107 Water/Sewer Emergency Services 6/16/25-7/15/25    | 10.14    |
| Check                                                | 08/26/2025 | 163805 | Com Ed (4635)               | Acct 4870734635 HTES Station 7.8.25-8.6.25                   | 1,568.65 |
| Total 1014811 · Station Utilities                    |            |        |                             |                                                              | 2,063.27 |
| <b>1014812 · Volunteer Appreciation</b>              |            |        |                             |                                                              |          |
| Check                                                | 08/26/2025 | 163800 | Bartlett Park District      | Inv# 17289 Volunteer Appreciation Event                      | 45.00    |
| Total 1014812 · Volunteer Appreciation               |            |        |                             |                                                              | 45.00    |
| <b>1014813 · Vehicle Fuel &amp; Maintenance</b>      |            |        |                             |                                                              |          |
| Check                                                | 08/20/2025 | 163782 | Carol Stream Lawn and Power | Inv #528528 Repairs to chainsaw 9121                         | 190.08   |
| Check                                                | 08/20/2025 | 163782 | Carol Stream Lawn and Power | Inv #528527 Repairs to chainsaw 3121                         | 251.85   |
| Check                                                | 08/20/2025 | 163785 | Illinois Tollway            | Inv# VN5307909152 Vehicle #9125 Tolls 10.28.24 & 6.22.25     | 27.70    |
| Total 1014813 · Vehicle Fuel & Maintenance           |            |        |                             |                                                              | 469.63   |
| <b>1014814 · Communications</b>                      |            |        |                             |                                                              |          |
| Check                                                | 08/20/2025 | 163787 | Motorola Solutions Inc      | Inv# 9569320250701 Monthly Radio Fee August 2025             | 882.00   |
| Check                                                | 08/27/2025 | 163862 | Verizon Wireless (00002)    | Emergency Services (ES Drone Device)- August                 | 122.22   |
| Total 1014814 · Communications                       |            |        |                             |                                                              | 1,004.22 |
| <b>1014892 · Dental, Vision &amp; Life Insurance</b> |            |        |                             |                                                              |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers             | Monthly Dental/Life Insurance Premium September 2025         | 100.99   |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan         | Vision Insurance Premium September 2025                      | 8.99     |
| Total 1014892 · Dental, Vision & Life Insurance      |            |        |                             |                                                              | 109.98   |
| Total 101ES · ES - Expenditures                      |            |        |                             |                                                              | 6,738.95 |
| <b>101ISE · Insurance &amp; Employee Benefits</b>    |            |        |                             |                                                              |          |
| <b>1014503 · General Insurance</b>                   |            |        |                             |                                                              |          |
| Check                                                | 08/27/2025 |        | Arachas Group LLC           | Inv# 47323 Cyber Insurance Annual Renewal Premium 2025-2026  | 8,300.00 |
| Total 1014503 · General Insurance                    |            |        |                             |                                                              | 8,300.00 |
| Total 101ISE · Insurance & Employee Benefits         |            |        |                             |                                                              | 8,300.00 |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                             | Date       | Num    | Name                                | Memo                                                     | Amount    |
|--------------------------------------------------|------------|--------|-------------------------------------|----------------------------------------------------------|-----------|
| <b>101LEA · Legal &amp; Auditing</b>             |            |        |                                     |                                                          |           |
| <b>1014501 · Auditing</b>                        |            |        |                                     |                                                          |           |
| Check                                            | 08/27/2025 |        | Lauterbach & Amen, LLP              | Inv #105344 FY25 Audit Services                          | 11,800.00 |
| Check                                            | 08/27/2025 |        | Lauterbach & Amen, LLP              | Inv #107857 FY25 Audit Services Final Billing            | 2,000.00  |
| Total 1014501 · Auditing                         |            |        |                                     |                                                          | 13,800.00 |
| Total 101LEA · Legal & Auditing                  |            |        |                                     |                                                          | 13,800.00 |
| <b>101MAIN · Facilities Maintenance</b>          |            |        |                                     |                                                          |           |
| <b>1014205 · Janitorial Supplies</b>             |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163799 | Bade Supply                         | Inv# 104032 Degreaser, Liners, Towels                    | 118.62    |
| Total 1014205 · Janitorial Supplies              |            |        |                                     |                                                          | 118.62    |
| <b>1014209 · Building Contracts</b>              |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163814 | Fox Valley Fire & Safety            | Inv# IN00496429 Annual Sprinkler Inspection Senior Ctr   | 1,010.00  |
| Total 1014209 · Building Contracts               |            |        |                                     |                                                          | 1,010.00  |
| <b>1014210 · Building Maintenance - Town</b>     |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163832 | Mark Your Space, Inc.               | Inv# 12682 Admin Door Frosted Glass                      | 295.00    |
| Check                                            | 08/26/2025 | 163835 | Menards - West Chicago              | Inv# 25434 Ceiling Grid Cross Member                     | 4.30      |
| Total 1014210 · Building Maintenance - Town      |            |        |                                     |                                                          | 299.30    |
| <b>1014211 · Building Maintenance - Senior</b>   |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163822 | Johnson Controls Security Solutions | Inv# 41607279 Sept-Nov Security Monitoring Senior Center | 274.13    |
| Check                                            | 08/26/2025 | 163829 | Marble Works                        | 50% Install Payment Counter Tops Senior Center Copy Room | 990.00    |
| Check                                            | 08/26/2025 | 163835 | Menards - West Chicago              | Inv# 25436 Ceiling Grid Cross Member                     | 4.30      |
| Total 1014211 · Building Maintenance - Senior    |            |        |                                     |                                                          | 1,268.43  |
| <b>1014212 · Building Maintenance - Astor</b>    |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163822 | Johnson Controls Security Solutions | Inv# 41607021 Sept-Nov Security Monitoring Astor Ave     | 274.13    |
| Total 1014212 · Building Maintenance - Astor     |            |        |                                     |                                                          | 274.13    |
| <b>1014221 · Cell Phone/Communications</b>       |            |        |                                     |                                                          |           |
| Check                                            | 08/20/2025 | 163787 | Motorola Solutions Inc              | Inv# 9569320250701 Monthly Radio Fee August 2025         | 150.00    |
| Check                                            | 08/27/2025 | 163862 | Verizon Wireless (00002)            | F&M Tablet Data Plan- August                             | 252.07    |
| Total 1014221 · Cell Phone/Communications        |            |        |                                     |                                                          | 402.07    |
| <b>1014229 · Equipment Maintenance - Izaac</b>   |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163834 | Menards - Hanover Park              | Inv# 50667 Face Plates, Toggle Switch, Electrical Blank  | 12.40     |
| Total 1014229 · Equipment Maintenance - Izaac    |            |        |                                     |                                                          | 12.40     |
| <b>1014234 · Building Maintenance ES Station</b> |            |        |                                     |                                                          |           |
| Check                                            | 08/26/2025 | 163822 | Johnson Controls Security Solutions | Inv# 41607026 Sept-Nov Security Monitoring EMA Station   | 255.00    |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                                 | Memo                                                      | Amount   |
|------------------------------------------------------|------------|--------|--------------------------------------|-----------------------------------------------------------|----------|
| Total 1014234 · Building Maintenance ES Station      |            |        |                                      |                                                           | 255.00   |
| <b>1014292 · Dental, Vision &amp; Life Insurance</b> |            |        |                                      |                                                           |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                      | Monthly Dental/Life Insurance Premium September 2025      | 647.28   |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan                  | Vision Insurance Premium September 2025                   | 67.81    |
| Total 1014292 · Dental, Vision & Life Insurance      |            |        |                                      |                                                           | 715.09   |
| Total 101MAIN · Facilities Maintenance               |            |        |                                      |                                                           | 4,355.04 |
| <b>101THE · Town Hall Expense</b>                    |            |        |                                      |                                                           |          |
| <b>1014402 · Telephone - Town</b>                    |            |        |                                      |                                                           |          |
| Check                                                | 08/19/2025 | 163664 | Comcast (185)                        | Inv #248002620 Monthly Phone Service August 2025          | 549.03   |
| Total 1014402 · Telephone - Town                     |            |        |                                      |                                                           | 549.03   |
| <b>1014403 · Utilities - Town</b>                    |            |        |                                      |                                                           |          |
| Check                                                | 08/19/2025 | 163665 | Com Ed (8000) Town                   | Acct# 9545328000 Service 7.8.25-8.6.25 Town Hall          | 1,749.76 |
| Total 1014403 · Utilities - Town                     |            |        |                                      |                                                           | 1,749.76 |
| <b>1014405 · Internet Access - Town</b>              |            |        |                                      |                                                           |          |
| Check                                                | 08/19/2025 | 163666 | Comcast (098)                        | Inv #248002597 Monthly Cable/Internet Charges August 2025 | 947.75   |
| Check                                                | 08/27/2025 | 163850 | Comcast (773 ES)                     | Acct# 877110083 0226773 Internet Fee 8.18.25-9.17.25      | 121.59   |
| Total 1014405 · Internet Access - Town               |            |        |                                      |                                                           | 1,069.34 |
| <b>1014416 · Equipment Rental - Town</b>             |            |        |                                      |                                                           |          |
| Check                                                | 08/27/2025 | 163862 | Verizon Wireless (00002)             | Admin Services (Hanover Landing) Cell- August             | 38.78    |
| Total 1014416 · Equipment Rental - Town              |            |        |                                      |                                                           | 38.78    |
| Total 101THE · Town Hall Expense                     |            |        |                                      |                                                           | 3,406.91 |
| <b>101TOE · Town Office Expense</b>                  |            |        |                                      |                                                           |          |
| <b>1014401 · Postage</b>                             |            |        |                                      |                                                           |          |
| Check                                                | 08/27/2025 | 163858 | Pitney Bowes Bank Inc Purchase Po... | Acct #8000-9090-0585-2392 Postage Fees                    | 1,572.20 |
| Total 1014401 · Postage                              |            |        |                                      |                                                           | 1,572.20 |
| <b>1014404 · Office Supplies</b>                     |            |        |                                      |                                                           |          |
| Check                                                | 08/27/2025 | 163861 | Staples                              | Inv #603987117 Admin Breakroom Coffee Supplies            | 90.68    |
| Total 1014404 · Office Supplies                      |            |        |                                      |                                                           | 90.68    |
| <b>1014412 · Travel Expenses</b>                     |            |        |                                      |                                                           |          |
| Check                                                | 08/19/2025 | 163663 | Alexandrea Imperato                  | Mileage for trip to post office August 2025               | 5.90     |
| Total 1014412 · Travel Expenses                      |            |        |                                      |                                                           | 5.90     |
| <b>1014520 · Consulting</b>                          |            |        |                                      |                                                           |          |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                                   | Memo                                                     | Amount    |
|------------------------------------------------------|------------|--------|----------------------------------------|----------------------------------------------------------|-----------|
| Check                                                | 08/20/2025 | 163790 | NIU Center for Governmental Studies    | Inv# CGS003519 Strategic Planning - Final payment        | 11,450.00 |
| Total 1014520 · Consulting                           |            |        |                                        |                                                          | 11,450.00 |
| <b>1014531 · Community Affairs</b>                   |            |        |                                        |                                                          |           |
| Check                                                | 08/20/2025 | 163781 | Alignment Collaborative for Education  | Inv# 81825 2025 Sponsorship                              | 1,000.00  |
| Total 1014531 · Community Affairs                    |            |        |                                        |                                                          | 1,000.00  |
| <b>1014592 · Dental, Vision &amp; Life Insurance</b> |            |        |                                        |                                                          |           |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                        | Monthly Dental/Life Insurance Premium September 2025     | 500.23    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan                    | Vision Insurance Premium September 2025                  | 44.21     |
| Total 1014592 · Dental, Vision & Life Insurance      |            |        |                                        |                                                          | 544.44    |
| Total 101TOE · Town Office Expense                   |            |        |                                        |                                                          | 14,663.22 |
| <b>104ASR · Assessor's Division</b>                  |            |        |                                        |                                                          |           |
| <b>1044413 · Travel Expense</b>                      |            |        |                                        |                                                          |           |
| Check                                                | 08/19/2025 | 163663 | Alexandrea Imperato                    | Mileage for CIAO Class August 2025                       | 46.36     |
| Total 1044413 · Travel Expense                       |            |        |                                        |                                                          | 46.36     |
| <b>1044492 · Dental, Vision &amp; Life Insurance</b> |            |        |                                        |                                                          |           |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                        | Monthly Dental/Life Insurance Premium September 2025     | 51.55     |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan                    | Vision Insurance Premium September 2025                  | 5.62      |
| Total 1044492 · Dental, Vision & Life Insurance      |            |        |                                        |                                                          | 57.17     |
| Total 104ASR · Assessor's Division                   |            |        |                                        |                                                          | 103.53    |
| <b>109YFS · Youth &amp; Family Services</b>          |            |        |                                        |                                                          |           |
| <b>109ADM · Administration &amp; Clinical</b>        |            |        |                                        |                                                          |           |
| <b>1094618 · Psychiatric Backup</b>                  |            |        |                                        |                                                          |           |
| Check                                                | 08/26/2025 | 163794 | Alexian Bros. Behavior Health Hospital | Office Visit 7.1.25                                      | 240.00    |
| Check                                                | 08/26/2025 | 163794 | Alexian Bros. Behavior Health Hospital | Office Visit 7.14.25                                     | 240.00    |
| Check                                                | 08/26/2025 | 163794 | Alexian Bros. Behavior Health Hospital | Office Visit 6.10.25                                     | 240.00    |
| Total 1094618 · Psychiatric Backup                   |            |        |                                        |                                                          | 720.00    |
| <b>1094621 · Recruitment and Pre Employment</b>      |            |        |                                        |                                                          |           |
| Check                                                | 08/20/2025 | 163788 | Physicians Immediate Care              | Inv #4473072 Pre Volunteer Screenings Youth & Family (2) | 158.00    |
| Check                                                | 08/26/2025 | 163827 | Kwik Print                             | Inv# 78309 New Staff Business Cards - Benshoof           | 48.64     |
| Total 1094621 · Recruitment and Pre Employment       |            |        |                                        |                                                          | 206.64    |
| <b>1094623 · Travel</b>                              |            |        |                                        |                                                          |           |
| Check                                                | 08/26/2025 | 163823 | Juan David Molina Cortes.              | Mileage Reimbursement July 2025                          | 77.98     |
| Check                                                | 08/26/2025 | 163833 | Maurissa Murakami.                     | Mileage Reimbursement July 2025                          | 26.46     |
| Total 1094623 · Travel                               |            |        |                                        |                                                          | 104.44    |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                            | Date       | Num    | Name                      | Memo                                                 | Amount    |
|-------------------------------------------------|------------|--------|---------------------------|------------------------------------------------------|-----------|
| 1094624 · Client Mgmt Software                  |            |        |                           |                                                      |           |
| Check                                           | 08/26/2025 | 163808 | CIS Support, Inc.         | Inv# T015566 CIS Maintenance August 2025             | 350.00    |
| Total 1094624 · Client Mgmt Software            |            |        |                           |                                                      | 350.00    |
| 1094692 · Dental, Vision & Life Insurance       |            |        |                           |                                                      |           |
| Check                                           | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025 | 542.99    |
| Check                                           | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025              | 61.07     |
| Total 1094692 · Dental, Vision & Life Insurance |            |        |                           |                                                      | 604.06    |
| Total 109ADM · Administration & Clinical        |            |        |                           |                                                      | 1,985.14  |
| 109OUT · Outreach & Prevention                  |            |        |                           |                                                      |           |
| 1094651 · Cellphones                            |            |        |                           |                                                      |           |
| Check                                           | 08/27/2025 | 163862 | Verizon Wireless (00002)  | Youth and Family Monthly Fee- August                 | 207.24    |
| Total 1094651 · Cellphones                      |            |        |                           |                                                      | 207.24    |
| 1094792 · Dental, Vision & Life Insurance       |            |        |                           |                                                      |           |
| Check                                           | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025 | 154.65    |
| Check                                           | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025              | 16.86     |
| Total 1094792 · Dental, Vision & Life Insurance |            |        |                           |                                                      | 171.51    |
| Total 109OUT · Outreach & Prevention            |            |        |                           |                                                      | 378.75    |
| Total 109YFS · Youth & Family Services          |            |        |                           |                                                      | 2,363.89  |
| Total 1014 · Town Fund - Expenditures           |            |        |                           |                                                      | 60,096.49 |
| 1104 · Aging Services - Expenditures            |            |        |                           |                                                      |           |
| 1104ADM · Administration                        |            |        |                           |                                                      |           |
| 1104524 · Utilities                             |            |        |                           |                                                      |           |
| Check                                           | 08/27/2025 |        | Com ed (8111)             | Acct# 9275608111 Monthly Charges 7.8.25-8.8.25       | 5,617.05  |
| Total 1104524 · Utilities                       |            |        |                           |                                                      | 5,617.05  |
| 1104525 · Telephone & High Speed Internet       |            |        |                           |                                                      |           |
| Check                                           | 08/27/2025 | 163862 | Verizon Wireless (00002)  | Social Services Phone Monthly Fee- August            | 84.75     |
| Total 1104525 · Telephone & High Speed Internet |            |        |                           |                                                      | 84.75     |
| 1104528 · Office Supplies                       |            |        |                           |                                                      |           |
| Check                                           | 08/26/2025 | 163792 | Accurate Office Supply Co | Inv# 641103 Tape                                     | 19.18     |
| Total 1104528 · Office Supplies                 |            |        |                           |                                                      | 19.18     |
| 1104555 · Software                              |            |        |                           |                                                      |           |
| Check                                           | 08/19/2025 | 163672 | Orchard Stack LLC         | Monthly HDM Software Subscription 8.18.25-9.18.25    | 300.00    |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                      | Memo                                                 | Amount   |
|------------------------------------------------------|------------|--------|---------------------------|------------------------------------------------------|----------|
| Total 1104555 · Software                             |            |        |                           |                                                      | 300.00   |
| <b>1104592 · Dental, Vision &amp; Life Insurance</b> |            |        |                           |                                                      |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025 | 66.43    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025              | 5.62     |
| Total 1104592 · Dental, Vision & Life Insurance      |            |        |                           |                                                      | 72.05    |
| Total 1104ADM · Administration                       |            |        |                           |                                                      | 6,093.03 |
| <b>1104NUT · Nutrition</b>                           |            |        |                           |                                                      |          |
| <b>1105551 · Congregate Food</b>                     |            |        |                           |                                                      |          |
| Check                                                | 08/26/2025 | 163818 | Get Fresh Produce, Inc    | Congregate Food                                      | 558.51   |
| Check                                                | 08/27/2025 | 163853 | Get Fresh Produce, Inc    | Congregate Food                                      | 688.92   |
| Check                                                | 08/27/2025 | 163854 | Gordon Food Service       | Congregate Food                                      | 1,542.36 |
| Total 1105551 · Congregate Food                      |            |        |                           |                                                      | 2,789.79 |
| <b>1105553 · Congregate Supplies</b>                 |            |        |                           |                                                      |          |
| Check                                                | 08/26/2025 | 163818 | Get Fresh Produce, Inc    | Congregate Supplies                                  | 120.37   |
| Check                                                | 08/27/2025 | 163853 | Get Fresh Produce, Inc    | Congregate Supplies                                  | 32.95    |
| Check                                                | 08/27/2025 | 163854 | Gordon Food Service       | Congregate Supplies                                  | 201.44   |
| Total 1105553 · Congregate Supplies                  |            |        |                           |                                                      | 354.76   |
| <b>1105558 · Home Delivered Meals Food</b>           |            |        |                           |                                                      |          |
| Check                                                | 08/26/2025 | 163818 | Get Fresh Produce, Inc    | HDM Food                                             | 584.64   |
| Check                                                | 08/27/2025 | 163853 | Get Fresh Produce, Inc    | HDM Food                                             | 722.33   |
| Check                                                | 08/27/2025 | 163854 | Gordon Food Service       | HDM Food                                             | 1,929.49 |
| Total 1105558 · Home Delivered Meals Food            |            |        |                           |                                                      | 3,236.46 |
| <b>1105560 · Home Delivered Meals Supplies</b>       |            |        |                           |                                                      |          |
| Check                                                | 08/26/2025 | 163818 | Get Fresh Produce, Inc    | HDM Supplies                                         | 108.63   |
| Check                                                | 08/27/2025 | 163853 | Get Fresh Produce, Inc    | HDM Supplies                                         | 41.75    |
| Check                                                | 08/27/2025 | 163854 | Gordon Food Service       | HDM Supplies                                         | 211.46   |
| Total 1105560 · Home Delivered Meals Supplies        |            |        |                           |                                                      | 361.84   |
| <b>1105792 · Dental, Vision &amp; Life Insurance</b> |            |        |                           |                                                      |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025 | 51.55    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025              | 5.62     |
| Total 1105792 · Dental, Vision & Life Insurance      |            |        |                           |                                                      | 57.17    |
| Total 1104NUT · Nutrition                            |            |        |                           |                                                      | 6,800.02 |
| <b>1104PRO · Enrichment Programs</b>                 |            |        |                           |                                                      |          |
| <b>1104515 · Programming</b>                         |            |        |                           |                                                      |          |
| Check                                                | 08/19/2025 | 163673 | Ruth Lindbloom            | Refund Springfield Trip                              | 570.00   |
| Check                                                | 08/26/2025 | 163792 | Accurate Office Supply Co | Inv# 641103 Water Cups                               | 99.78    |

# Hanover Township Board Audit Report

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| Type                                                 | Date       | Num    | Name                             | Memo                                                    | Amount   |
|------------------------------------------------------|------------|--------|----------------------------------|---------------------------------------------------------|----------|
| Check                                                | 08/26/2025 | 163817 | Giuseppa Bartolomeo              | Payment Supplies Chef Pina 8.20.25                      | 182.05   |
| Check                                                | 08/26/2025 | 163817 | Giuseppa Bartolomeo              | Payment Supplies Chef Pina 8.16.25                      | 138.62   |
| Check                                                | 08/26/2025 | 163818 | Get Fresh Produce, Inc           | Programming                                             | 69.00    |
| Check                                                | 08/26/2025 | 163846 | Vicki Boyle                      | Instruction for Meditation for Well-Being Aug/Sep/Oct   | 270.00   |
| Check                                                | 08/27/2025 | 163854 | Gordon Food Service              | Programming                                             | 535.40   |
| Total 1104515 · Programming                          |            |        |                                  |                                                         | 1,864.85 |
| <b>1104520 · Volunteer Services</b>                  |            |        |                                  |                                                         |          |
| Check                                                | 08/26/2025 | 163821 | Jeff Sparks                      | Home Delivered Meals Mileage Reimbursement June-August  | 151.06   |
| Check                                                | 08/26/2025 | 163825 | Kathleen Fee                     | Home Delivered Meals Mileage Reimbursement April - July | 129.08   |
| Check                                                | 08/26/2025 | 163830 | Marc Goodwin                     | Home Delivered Meals Mileage Reimbursement April - July | 179.20   |
| Check                                                | 08/26/2025 | 163831 | Marcia Parker                    | Home Delivered Meals Mileage Reimbursement June-August  | 154.70   |
| Check                                                | 08/27/2025 | 163852 | Cynthia Schwartz                 | Home Delivered Meals Mileage Reimbursement May-Aug      | 93.80    |
| Check                                                | 08/27/2025 | 163857 | Larry Piemonte                   | Home Delivered Meals Mileage Reimbursement August       | 35.00    |
| Total 1104520 · Volunteer Services                   |            |        |                                  |                                                         | 742.84   |
| <b>1104892 · Dental, Vision &amp; Life Insurance</b> |            |        |                                  |                                                         |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                  | Monthly Dental/Life Insurance Premium September 2025    | 259.88   |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan              | Vision Insurance Premium September 2025                 | 22.48    |
| Total 1104892 · Dental, Vision & Life Insurance      |            |        |                                  |                                                         | 282.36   |
| Total 1104PRO · Enrichment Programs                  |            |        |                                  |                                                         | 2,890.05 |
| <b>1104SOC · Social Services</b>                     |            |        |                                  |                                                         |          |
| <b>1104519 · Senior Assistance</b>                   |            |        |                                  |                                                         |          |
| Check                                                | 08/27/2025 | 163855 | Habitat for Humanity             | Kitchen Flooring, Cabinets, Countertops, Sink Repair    | 300.00   |
| Total 1104519 · Senior Assistance                    |            |        |                                  |                                                         | 300.00   |
| <b>1104992 · Dental, Vision &amp; Life Insurance</b> |            |        |                                  |                                                         |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                  | Monthly Dental/Life Insurance Premium September 2025    | 608.84   |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan              | Vision Insurance Premium September 2025                 | 46.27    |
| Total 1104992 · Dental, Vision & Life Insurance      |            |        |                                  |                                                         | 655.11   |
| Total 1104SOC · Social Services                      |            |        |                                  |                                                         | 955.11   |
| <b>1104TRN · Transportation</b>                      |            |        |                                  |                                                         |          |
| <b>1104518 · Vehicle Maintenance</b>                 |            |        |                                  |                                                         |          |
| Check                                                | 08/19/2025 | 163668 | Kammes Auto & Truck Repair, Inc. | Inv# 149133 Hub Cap Reapairs #149                       | 45.00    |
| Check                                                | 08/26/2025 | 163824 | Kammes Auto & Truck Repair, Inc. | Inv# 149178 Serpentine Belt Repairs Bus 141             | 342.05   |
| Check                                                | 08/26/2025 | 163839 | Redmon's Towing                  | Inv# 543383 Tow Bus 141                                 | 370.00   |
| Check                                                | 08/26/2025 | 163844 | Ultimate Spray-N-Wash Inc        | Inv# 43317 Bus Wash (8)                                 | 520.00   |
| Total 1104518 · Vehicle Maintenance                  |            |        |                                  |                                                         | 1,277.05 |
| <b>1104549 · Employee Screenings</b>                 |            |        |                                  |                                                         |          |

## Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                                 | Date       | Num    | Name                      | Memo                                                         | Amount    |
|------------------------------------------------------|------------|--------|---------------------------|--------------------------------------------------------------|-----------|
| Check                                                | 08/20/2025 | 163788 | Physicians Immediate Care | Inv #4473072 Pre Volunteer Screenings Aging Services (2)     | 379.00    |
| Total 1104549 · Employee Screenings                  |            |        |                           |                                                              | 379.00    |
| <b>1104692 · Dental, Vision &amp; Life Insurance</b> |            |        |                           |                                                              |           |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025         | 582.94    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025                      | 42.90     |
| Total 1104692 · Dental, Vision & Life Insurance      |            |        |                           |                                                              | 625.84    |
| Total 1104TRN · Transportation                       |            |        |                           |                                                              | 2,281.89  |
| Total 1104 · Aging Services - Expenditures           |            |        |                           |                                                              | 19,020.10 |
| <b>2024 · Human Services - Expenditures</b>          |            |        |                           |                                                              |           |
| <b>2024ADM · Administration</b>                      |            |        |                           |                                                              |           |
| <b>2024202 · Office Supplies</b>                     |            |        |                           |                                                              |           |
| Check                                                | 08/26/2025 | 163842 | Staples                   | Inv# 6039364375 Copy Paper, Pencils                          | 239.44    |
| Total 2024202 · Office Supplies                      |            |        |                           |                                                              | 239.44    |
| <b>2024511 · Phone and Internet</b>                  |            |        |                           |                                                              |           |
| Check                                                | 08/27/2025 | 163851 | Comcast (898 WS)          | Acct 8771100850097898 Cable/Internet Charges 8.25.25-9.24.25 | 127.15    |
| Check                                                | 08/27/2025 | 163862 | Verizon Wireless (00002)  | Residential Fire Response Phone- August                      | 111.34    |
| Total 2024511 · Phone and Internet                   |            |        |                           |                                                              | 238.49    |
| <b>2024592 · Dental, Vision &amp; Life Insurance</b> |            |        |                           |                                                              |           |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers           | Monthly Dental/Life Insurance Premium September 2025         | 190.21    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan       | Vision Insurance Premium September 2025                      | 14.80     |
| Total 2024592 · Dental, Vision & Life Insurance      |            |        |                           |                                                              | 205.01    |
| Total 2024ADM · Administration                       |            |        |                           |                                                              | 682.94    |
| <b>2024HOM · Home Relief</b>                         |            |        |                           |                                                              |           |
| <b>2024102 · Rent</b>                                |            |        |                           |                                                              |           |
| Check                                                | 08/27/2025 | 6816   | Hanover Landings          | Shelter Assistance                                           | 50.00     |
| Check                                                | 08/27/2025 | 6817   | Hanover Landings          | Shelter Assistance                                           | 50.00     |
| Check                                                | 08/27/2025 | 6818   | Larry Bennett             | Shelter Assistance                                           | 775.00    |
| Check                                                | 08/27/2025 | 6819   | Orchard Hill Apartments   | Shelter Assistance                                           | 975.00    |
| Check                                                | 08/27/2025 | 6820   | Shellpoint                | Shelter Assistance                                           | 975.00    |
| Total 2024102 · Rent                                 |            |        |                           |                                                              | 2,825.00  |
| <b>2024105 · Personal Essentials</b>                 |            |        |                           |                                                              |           |
| Check                                                | 08/27/2025 | 6821   | Walmart                   | Septemeber 2025 Personal Essentials                          | 600.00    |
| Total 2024105 · Personal Essentials                  |            |        |                           |                                                              | 600.00    |
| <b>2024106 · Travel Expenses</b>                     |            |        |                           |                                                              |           |

# Hanover Township Board Audit Report

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| Type                                                 | Date       | Num    | Name                            | Memo                                                     | Amount   |
|------------------------------------------------------|------------|--------|---------------------------------|----------------------------------------------------------|----------|
| Check                                                | 08/27/2025 | 6815   | BP Gas Station                  | Transportation Assistance - September 2025               | 50.00    |
| Total 2024106 · Travel Expenses                      |            |        |                                 |                                                          | 50.00    |
| <b>2024119 · Emergency Assistance</b>                |            |        |                                 |                                                          |          |
| Check                                                | 08/19/2025 | 6812   | NICOR GA Home Relief            | Utilities Assistance                                     | 31.31    |
| Check                                                | 08/19/2025 | 6813   | Com Ed GA Home Relief           | Utilities Assistance                                     | 1,360.90 |
| Check                                                | 08/19/2025 | 6814   | Village of Streamwood           | Utilites Assistance                                      | 148.50   |
| Total 2024119 · Emergency Assistance                 |            |        |                                 |                                                          | 1,540.71 |
| Total 2024HOM · Home Relief                          |            |        |                                 |                                                          | 5,015.71 |
| <b>202PAN · Pantry</b>                               |            |        |                                 |                                                          |          |
| <b>2024161 · Utilities</b>                           |            |        |                                 |                                                          |          |
| Check                                                | 08/26/2025 | 163807 | Com Ed (9000)                   | Acct 9268009000 Monthly Charges 7.9.25-8.7.25            | 707.58   |
| Total 2024161 · Utilities                            |            |        |                                 |                                                          | 707.58   |
| <b>2024169 · Pantry Storage Facility</b>             |            |        |                                 |                                                          |          |
| Check                                                | 08/26/2025 | 163835 | Menards - West Chicago          | Inv# 25434 Food Pantry Storage Supplies                  | 169.40   |
| Total 2024169 · Pantry Storage Facility              |            |        |                                 |                                                          | 169.40   |
| <b>2024192 · Dental, Vision &amp; Life Insurance</b> |            |        |                                 |                                                          |          |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                 | Monthly Dental/Life Insurance Premium September 2025     | 51.55    |
| Total 2024192 · Dental, Vision & Life Insurance      |            |        |                                 |                                                          | 51.55    |
| Total 202PAN · Pantry                                |            |        |                                 |                                                          | 928.53   |
| Total 2024 · Human Services - Expenditures           |            |        |                                 |                                                          | 6,627.18 |
| <b>3034 · Road Maintenance - Expenditures</b>        |            |        |                                 |                                                          |          |
| <b>3034ADM · Administration</b>                      |            |        |                                 |                                                          |          |
| <b>3034708 · Training &amp; Conferences</b>          |            |        |                                 |                                                          |          |
| Check                                                | 08/27/2025 | 163856 | J. J. Keller & Associates, Inc. | Inv #9110442226 CDL Drivers Training Manual              | 85.13    |
| Total 3034708 · Training & Conferences               |            |        |                                 |                                                          | 85.13    |
| <b>3034710 · Community Affairs</b>                   |            |        |                                 |                                                          |          |
| Check                                                | 08/26/2025 | 163802 | Cirba Solutions Services        | Inv# CSW-048005 April/May Battery Recycle                | 626.78   |
| Check                                                | 08/26/2025 | 163802 | Cirba Solutions Services        | Inv# CSW-048004 June/July Battery Recycle                | 591.07   |
| Total 3034710 · Community Affairs                    |            |        |                                 |                                                          | 1,217.85 |
| <b>3034711 · Utilities</b>                           |            |        |                                 |                                                          |          |
| Check                                                | 08/20/2025 | 163783 | Com Ed (8000) ES                | Acct 1819128000 Emergency Services Station 7.8.25-8.6.25 | 19.94    |
| Check                                                | 08/26/2025 | 163804 | Com Ed (6000)                   | Acct# 0741276000 Douglas Road De-Icer 7.14.25-8.12.25    | 0.22     |
| Check                                                | 08/26/2025 | 163836 | Nicor 44                        | Acct# 44-51-77-1000 8 Monthly Charges 7.17.25-8.15.25    | 17.57    |

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|------------------------------------------------------|------------|--------|-------------------------------|---------------------------------------------------------------|-----------|
| Total 3034711 · Utilities                            |            |        |                               |                                                               | 37.73     |
| <b>3034792 · Dental, Vision &amp; Life Insurance</b> |            |        |                               |                                                               |           |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers               | Monthly Dental/Life Insurance Premium September 2025          | 192.33    |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan           | Vision Insurance Premium September 2025                       | 14.61     |
| Total 3034792 · Dental, Vision & Life Insurance      |            |        |                               |                                                               | 206.94    |
| Total 3034ADM · Administration                       |            |        |                               |                                                               | 1,547.65  |
| <b>3034ROD · Road Maintenance</b>                    |            |        |                               |                                                               |           |
| <b>3034602 · Operating Supplies &amp; Materials</b>  |            |        |                               |                                                               |           |
| Check                                                | 08/20/2025 | 163787 | Motorola Solutions Inc        | Inv# 9569320250701 Monthly Radio Fee August 2025              | 150.00    |
| Check                                                | 08/26/2025 | 163796 | Allied Asphalt Paving Company | Inv# 259375 Asphalt - Road Patches/Culvert                    | 465.65    |
| Check                                                | 08/26/2025 | 163796 | Allied Asphalt Paving Company | Inv# 259163 Asphalt - Pot Hole Patch/Culvert                  | 1,362.11  |
| Check                                                | 08/26/2025 | 163819 | Herc Rentals Inc.             | Inv# 35769196-001 Skid Steer & Grinder Rental                 | 1,135.00  |
| Check                                                | 08/26/2025 | 163819 | Herc Rentals Inc.             | Inv# 35777759-001 Roller Rental                               | 310.00    |
| Check                                                | 08/26/2025 | 163834 | Menards - Hanover Park        | Inv# 50771 Nozzle, Washers, Splitter, Shut Off                | 28.26     |
| Check                                                | 08/26/2025 | 163834 | Menards - Hanover Park        | Inv# 50620 Road Sign Supplies                                 | 33.94     |
| Check                                                | 08/26/2025 | 163841 | Sherwin-Williams              | Inv# 8944-4 Spray Paint                                       | 29.18     |
| Check                                                | 08/27/2025 | 163859 | Platt Hill Nursery            | Ticket# OFF03-347548 Maple trees for Bridlewood               | 299.98    |
| Total 3034602 · Operating Supplies & Materials       |            |        |                               |                                                               | 3,814.12  |
| <b>3034606 · Engineering</b>                         |            |        |                               |                                                               |           |
| Check                                                | 08/27/2025 |        | V3 Companies, Ltd.            | July 2025 Phase 1 engineer progress pmt - Rohrssen Rd. Bridge | 34,349.34 |
| Total 3034606 · Engineering                          |            |        |                               |                                                               | 34,349.34 |
| <b>3034610 · Street Lighting</b>                     |            |        |                               |                                                               |           |
| Check                                                | 08/26/2025 | 163803 | Com Ed (5000)                 | Acct# 0056865000 Street Light - Bridlewood 7.2.25-8.1.25      | 119.35    |
| Check                                                | 08/26/2025 | 163806 | Com Ed (4000)                 | Acct 434065400 7.10.25-8.8.25 Berner Street Lights            | 235.13    |
| Total 3034610 · Street Lighting                      |            |        |                               |                                                               | 354.48    |
| <b>3034614 · Signs, Stripping &amp; Tree Removal</b> |            |        |                               |                                                               |           |
| Check                                                | 08/26/2025 | 163841 | Sherwin-Williams              | Inv# 8876-8 Striping Paint                                    | 104.35    |
| Check                                                | 08/26/2025 | 163841 | Sherwin-Williams              | Inv# 8789-3 SprayPaint, Roller Frame, Sleeves                 | 43.20     |
| Check                                                | 08/26/2025 | 163841 | Sherwin-Williams              | Inv# 8822-2 Striping Paint                                    | 1,147.85  |
| Total 3034614 · Signs, Stripping & Tree Removal      |            |        |                               |                                                               | 1,295.40  |
| Total 3034ROD · Road Maintenance                     |            |        |                               |                                                               | 39,813.34 |
| <b>303EQM · Equipment</b>                            |            |        |                               |                                                               |           |
| <b>3034604 · Machine Rental</b>                      |            |        |                               |                                                               |           |
| Check                                                | 08/19/2025 | 163667 | Herc Rentals Inc.             | Inv# 35777759-001 Roller for Asphalt Repairs                  | 345.00    |
| Total 3034604 · Machine Rental                       |            |        |                               |                                                               | 345.00    |
| <b>3034608 · Equipment Purchase</b>                  |            |        |                               |                                                               |           |

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|------------------------------------------------------|------------|--------|----------------------------------------|----------------------------------------------------------------|------------|
| Check                                                | 08/27/2025 |        | Rush Truck Center, Springfield         | Inv #2801-01861 2026 International Dump Truck Chassis Purchase | 99,998.00  |
| Total 3034608 · Equipment Purchase                   |            |        |                                        |                                                                | 99,998.00  |
| <b>3034609 · Maintenance Vehicles &amp; Equip</b>    |            |        |                                        |                                                                |            |
| Check                                                | 08/26/2025 | 163797 | Alta Equipment Company                 | Inv# SP4/111954 Replacement Door Glass - JCB                   | 856.94     |
| Total 3034609 · Maintenance Vehicles & Equip         |            |        |                                        |                                                                | 856.94     |
| Total 303EQM · Equipment                             |            |        |                                        |                                                                | 101,199.94 |
| Total 3034 · Road Maintenance - Expenditures         |            |        |                                        |                                                                | 142,560.93 |
| <b>4045 · Comm/SR Citizens Svcs - Expense</b>        |            |        |                                        |                                                                |            |
| <b>4045105 · Soda/Snack Vending</b>                  |            |        |                                        |                                                                |            |
| Check                                                | 08/27/2025 | 163848 | Allison Stamp (v)                      | Reimbursement of petty cash for vending machine supplies       | 33.96      |
| Total 4045105 · Soda/Snack Vending                   |            |        |                                        |                                                                | 33.96      |
| Total 4045 · Comm/SR Citizens Svcs - Expense         |            |        |                                        |                                                                | 33.96      |
| <b>5054 · Mental Health - Expenditures</b>           |            |        |                                        |                                                                |            |
| <b>5054ADM · Administration</b>                      |            |        |                                        |                                                                |            |
| <b>5054537 · Community Relations</b>                 |            |        |                                        |                                                                |            |
| Check                                                | 08/26/2025 | 163845 | Universal Marketing, LLC               | Inv# 21732 700 Informational Materials                         | 1,358.16   |
| Total 5054537 · Community Relations                  |            |        |                                        |                                                                | 1,358.16   |
| <b>5054592 · Dental, Vision &amp; Life Insurance</b> |            |        |                                        |                                                                |            |
| Check                                                | 08/19/2025 | 163670 | Euclid Managers                        | Monthly Dental/Life Insurance Premium September 2025           | 190.21     |
| Check                                                | 08/26/2025 | 163847 | Vision Service Plan                    | Vision Insurance Premium September 2025                        | 14.80      |
| Total 5054592 · Dental, Vision & Life Insurance      |            |        |                                        |                                                                | 205.01     |
| Total 5054ADM · Administration                       |            |        |                                        |                                                                | 1,563.17   |
| <b>5054COM · HT Community Resource Center</b>        |            |        |                                        |                                                                |            |
| <b>5054210 · Utilities</b>                           |            |        |                                        |                                                                |            |
| Check                                                | 08/27/2025 |        | Ray Graham Association                 | FY26 2nd Qtr Payment for Developmental Disability Services     | 10,500.00  |
| Total 5054210 · Utilities                            |            |        |                                        |                                                                | 10,500.00  |
| Total 5054COM · HT Community Resource Center         |            |        |                                        |                                                                | 10,500.00  |
| <b>5054SVC · Service Contracts</b>                   |            |        |                                        |                                                                |            |
| <b>5054100 · CAC CASI</b>                            |            |        |                                        |                                                                |            |
| Check                                                | 08/27/2025 |        | Children's Advocacy Center of NW Co... | FY 26 2nd Qrt Payment for Services in Forensic and Advocacy    | 5,000.00   |
| Total 5054100 · CAC CASI                             |            |        |                                        |                                                                | 5,000.00   |
| <b>5054102 · CAC Family Support</b>                  |            |        |                                        |                                                                |            |

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| Type                                           | Date       | Num    | Name                                   | Memo                                                               | Amount    |
|------------------------------------------------|------------|--------|----------------------------------------|--------------------------------------------------------------------|-----------|
| Check                                          | 08/26/2025 | 163812 | Childrens Advocacy Ctr of Nwst Co C... | FY26 2nd Qtr. Family Support Services                              | 2,500.00  |
| Total 5054102 · CAC Family Support             |            |        |                                        |                                                                    | 2,500.00  |
| <b>5054103 · CAC Safe from the Start</b>       |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Children's Advocacy Center of NW Co... | FY 26 2nd Qrt Payment for Contracted Services through MHB          | 6,250.00  |
| Total 5054103 · CAC Safe from the Start        |            |        |                                        |                                                                    | 6,250.00  |
| <b>5054104 · CCC Domestic Violence Shelter</b> |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Community Crisis Center                | FY26 2nd Quarterly Payment for Shelter Services through MHB        | 5,000.00  |
| Total 5054104 · CCC Domestic Violence Shelter  |            |        |                                        |                                                                    | 5,000.00  |
| <b>5054105 · CCC Domestic Violence Counsel</b> |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Community Crisis Center                | FY26 2nd Quarterly Payment for Counseling Services through MHB     | 5,000.00  |
| Total 5054105 · CCC Domestic Violence Counsel  |            |        |                                        |                                                                    | 5,000.00  |
| <b>5054108 · Aid Supportive Employment</b>     |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Association for Individual Development | FY26 2nd Qtr Payment for Services of Nutrition and Educated Skills | 8,750.00  |
| Total 5054108 · Aid Supportive Employment      |            |        |                                        |                                                                    | 8,750.00  |
| <b>5054112 · Clearbrook Day Services</b>       |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Clearbrook                             | FY26 2nd Qtr Payment for Contracted Services through MHB           | 2,500.00  |
| Total 5054112 · Clearbrook Day Services        |            |        |                                        |                                                                    | 2,500.00  |
| <b>5054123 · Easter Seals</b>                  |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Easter Seals DuPage & Fox Valley R...  | April-July 2025 Medical Rehabilitative Services                    | 37,065.00 |
| Total 5054123 · Easter Seals                   |            |        |                                        |                                                                    | 37,065.00 |
| <b>5054130 · Northwest Casa</b>                |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Northwest CASA                         | Sexual Assault Interventions June-July 2025                        | 6,980.59  |
| Total 5054130 · Northwest Casa                 |            |        |                                        |                                                                    | 6,980.59  |
| <b>5054132 · Ecker Therapy Services</b>        |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Ecker Center for Behavioral Health     | FY26 2nd Qrt. Contracted Thearpy Services                          | 13,875.00 |
| Total 5054132 · Ecker Therapy Services         |            |        |                                        |                                                                    | 13,875.00 |
| <b>5054133 · Ecker PEP</b>                     |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Ecker Center for Behavioral Health     | FY26 2nd Qrt. Contracted Crisis Services                           | 20,000.00 |
| Total 5054133 · Ecker PEP                      |            |        |                                        |                                                                    | 20,000.00 |
| <b>5054135 · Ecker Center Substance</b>        |            |        |                                        |                                                                    |           |
| Check                                          | 08/27/2025 |        | Ecker Center for Behavioral Health     | FY26 2nd Qrt. Contracted Substance Use Services                    | 11,250.00 |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type  | Date       | Num    | Name                                          | Memo                                                         | Amount    |
|-------|------------|--------|-----------------------------------------------|--------------------------------------------------------------|-----------|
|       |            |        | Total 5054135 · Ecker Center Substance        |                                                              | 11,250.00 |
|       |            |        | <b>5054141 · Shelter Inc Healthy Families</b> |                                                              |           |
| Check | 08/26/2025 | 163840 | Shelter, Inc                                  | FY26 2nd Qtr Payment for Contracted Services through MHB     | 1,875.00  |
|       |            |        | Total 5054141 · Shelter Inc Healthy Families  |                                                              | 1,875.00  |
|       |            |        | <b>5054142 · Centro De Informacion</b>        |                                                              |           |
| Check | 08/27/2025 |        | Centro de Informacion                         | FY26 2nd Qtr Payment for Contracted Services through MHB     | 10,000.00 |
|       |            |        | Total 5054142 · Centro De Informacion         |                                                              | 10,000.00 |
|       |            |        | <b>5054148 · FSA Therapy Services</b>         |                                                              |           |
| Check | 08/27/2025 |        | Family Svc Assoc of Greater Elgin Area        | FY26 2nd Qtr Payment for Contracted Thearpy Services         | 12,000.00 |
|       |            |        | Total 5054148 · FSA Therapy Services          |                                                              | 12,000.00 |
|       |            |        | <b>5054158 · Summitt Center</b>               |                                                              |           |
| Check | 08/26/2025 | 163843 | Summit School Early Learning Center           | FY 26 2nd Quarterly - Contracted Early Learning Services MHB | 4,250.00  |
|       |            |        | Total 5054158 · Summitt Center                |                                                              | 4,250.00  |
|       |            |        | <b>5054162 · Tide Transportation</b>          |                                                              |           |
| Check | 08/26/2025 | 163798 | American Taxi Dispatch                        | Inv# 205723N Taxi Rides (5)                                  | 63.00     |
|       |            |        | Total 5054162 · Tide Transportation           |                                                              | 63.00     |
|       |            |        | <b>5054165 · Amita Alexian</b>                |                                                              |           |
| Check | 08/26/2025 | 163795 | Alexian Bros Center Mental Health (M...       | July 2025 Outpatient & Psychiatry                            | 1,911.00  |
|       |            |        | Total 5054165 · Amita Alexian                 |                                                              | 1,911.00  |
|       |            |        | <b>5054166 · PADS of Elgin</b>                |                                                              |           |
| Check | 08/27/2025 |        | PADS of Elgin                                 | FY26 2nd Qtr Contracted Case Management Services             | 5,000.00  |
|       |            |        | Total 5054166 · PADS of Elgin                 |                                                              | 5,000.00  |
|       |            |        | <b>5054185 · Little City Foundation</b>       |                                                              |           |
| Check | 08/26/2025 | 163828 | Little City Foundation                        | FY26 2nd Qtr Contracted Development Disability Services MHB  | 2,500.00  |
|       |            |        | Total 5054185 · Little City Foundation        |                                                              | 2,500.00  |
|       |            |        | <b>5054190 · Maryville Academy</b>            |                                                              |           |
| Check | 08/27/2025 |        | Maryville                                     | FY26 2nd Qtr Payment for Therapy Services through MHB        | 5,250.00  |
|       |            |        | Total 5054190 · Maryville Academy             |                                                              | 5,250.00  |
|       |            |        | <b>5054200 · Kenneth Young Center - SASS</b>  |                                                              |           |
| Check | 08/26/2025 | 163826 | Kenneth Young Center                          | FY26 2nd Qrt Contracted Mobile Crisis Response               | 2,000.00  |
| Check | 08/26/2025 | 163826 | Kenneth Young Center                          | FY26 2nd Qrt Contracted Therapy Services                     | 2,050.00  |
|       |            |        | Total 5054200 · Kenneth Young Center - SASS   |                                                              | 4,050.00  |

## Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type                                             | Date       | Num    | Name                                            | Memo                                                          | Amount   |
|--------------------------------------------------|------------|--------|-------------------------------------------------|---------------------------------------------------------------|----------|
| <b>5054203 · Clearbrook - Residential</b>        |            |        |                                                 |                                                               |          |
| Check                                            | 08/27/2025 |        | Clearbrook                                      | FY26 2nd Qtr Payment for Residential Services through MHB     | 3,125.00 |
|                                                  |            |        | Total 5054203 · Clearbrook - Residential        |                                                               | 3,125.00 |
| <b>5054205 · Mental Health Housing</b>           |            |        |                                                 |                                                               |          |
| Check                                            | 08/27/2025 |        | UP Hanover Landing, LP                          | Hanover Landing Rent Subsidy - September 2025                 | 5,606.00 |
|                                                  |            |        | Total 5054205 · Mental Health Housing           |                                                               | 5,606.00 |
| <b>5054207 · Girl Scouts of N. IL - Outreach</b> |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163816 | Girl Scouts of Northern Illinois                | FY26 2nd Qtr Payment for Contracted Services through MHB      | 4,500.00 |
|                                                  |            |        | Total 5054207 · Girl Scouts of N. IL - Outreach |                                                               | 4,500.00 |
| <b>5054208 · Easter Seals Nutrition</b>          |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163791 | About Behavioral Change                         | FY25 2nd Qtr Counseling Services through MHB                  | 4,375.00 |
|                                                  |            |        | Total 5054208 · Easter Seals Nutrition          |                                                               | 4,375.00 |
| <b>5054220 · Gigis Playhouse</b>                 |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163815 | Gigi's Playhouse                                | FY26 2nd Quarterly Payment for Contracted Employment Services | 4,500.00 |
|                                                  |            |        | Total 5054220 · Gigis Playhouse                 |                                                               | 4,500.00 |
| <b>5054223 · Marklund</b>                        |            |        |                                                 |                                                               |          |
| Check                                            | 08/27/2025 |        | Marklund Children's Home                        | FY26 2nd Qtr Contracted Development Disability Services MHB   | 6,500.00 |
|                                                  |            |        | Total 5054223 · Marklund                        |                                                               | 6,500.00 |
| <b>5054225 · Community Alternatives Unlimite</b> |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163809 | Community Alternatives Unlimited                | FY26 2nd Qtr Contracted Community Access Service through MHB  | 3,750.00 |
|                                                  |            |        | Total 5054225 · Community Alternatives Unlimite |                                                               | 3,750.00 |
| <b>5054226 · Fellowship Housing Corp</b>         |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163813 | Fellowship Housing Corporation                  | FY26 2nd Qtr Payment for Contracted Services through MHB      | 1,250.00 |
|                                                  |            |        | Total 5054226 · Fellowship Housing Corp         |                                                               | 1,250.00 |
| <b>5054227 · AARA</b>                            |            |        |                                                 |                                                               |          |
| Check                                            | 08/27/2025 |        | American Association of Retired Asians          | FY26 2nd Quarterly Payment for Social Isolation Program       | 5,000.00 |
|                                                  |            |        | Total 5054227 · AARA                            |                                                               | 5,000.00 |
| <b>5054229 · Partners for Our Communities</b>    |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163837 | Partners for Our Communities                    | FY26 2nd Qtr Payment for Contracted Services through MHB      | 3,750.00 |
|                                                  |            |        | Total 5054229 · Partners for Our Communities    |                                                               | 3,750.00 |
| <b>5054235 · Community Crisis Center Childre</b> |            |        |                                                 |                                                               |          |
| Check                                            | 08/26/2025 | 163810 | Community Crisis Center                         | FY26 2nd Quarterly Payment for Contracted Children's Program  | 1,500.00 |

# Hanover Township Board Audit Report

August 19 through September 1, 2025

| Type  | Date       | Num    | Name                                            | Memo                                                               | Amount     |
|-------|------------|--------|-------------------------------------------------|--------------------------------------------------------------------|------------|
|       |            |        | Total 5054235 · Community Crisis Center Childre |                                                                    | 1,500.00   |
|       |            |        | 5054236 · Community Crisis Economic Srvc        |                                                                    |            |
| Check | 08/26/2025 | 163810 | Community Crisis Center                         | FY26 2nd Quarterly Payment for Contracted Economic Crisis Services | 1,875.00   |
|       |            |        | Total 5054236 · Community Crisis Economic Srvc  |                                                                    | 1,875.00   |
|       |            |        | 5054237 · Haymarket                             |                                                                    |            |
| Check | 08/26/2025 | 163820 | Haymarket                                       | June 2025 Invoices 3 Clients                                       | 2,250.00   |
|       |            |        | Total 5054237 · Haymarket                       |                                                                    | 2,250.00   |
|       |            |        | Total 5054SVC · Service Contracts               |                                                                    | 219,050.59 |
|       |            |        | Total 5054 · Mental Health - Expenditures       |                                                                    | 231,113.76 |
|       |            |        | 7004 · Vehicle Replcmnt - Expenditures          |                                                                    |            |
|       |            |        | 7004540 · Bus Purchase                          |                                                                    |            |
| Check | 08/19/2025 | 163671 | Mark Your Space, Inc.                           | Inv# INV-12607 Wrap for Bus 149                                    | 1,695.00   |
|       |            |        | Total 7004540 · Bus Purchase                    |                                                                    | 1,695.00   |
|       |            |        | Total 7004 · Vehicle Replcmnt - Expenditures    |                                                                    | 1,695.00   |
| TOTAL |            |        |                                                 |                                                                    | 461,147.42 |



Facilities & Road Maintenance Department  
250 S. IL Route 59  
Bartlett, IL 60103-1648  
(630) 837-0301  
[www.hanover-township.org](http://www.hanover-township.org)

## APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

The undersigned hereby make(s) application for a permit to perform construction work on or to Hanover Township Roads, Highways, and Rights of Way as follows:

1. Name of Applicant (if corporation, give state of incorporation):

Flock Safety on behalf of Cook County Sherri's Office

2. Address (if corporation, give principal place of business within State of Illinois):

1170 Howell Mill Rd., Atlanta, GA 30318

3. Telephone: 470-568-4561

4. Capacity (if Lessee or Agent for Owner of Property, state capacity in which you make this application):

Flock Safety the install Vendor on behalf of Cook County Sherri's Office

5. Location of Work to be Performed:

#54 Bridlewood Dr @ Shoe Factory Rd SB - 42.060989, -88.207617

What is the Common Street Address for the Property in question?

1908 Bridlewood Dr, Hoffman Estates, IL 60192

6. Describe, in detail, the Work you will Perform:

Installation of 1 Automatic License Plate Reader camera, installing on a 12ft Flock Pole (Similar to a sign post pole), and

powered via a solar panel. There are no electrical wiring required and no complex traffic controls needed to complete this work.

## Hanover Township Department of Facilities &amp; Road Maintenance

## APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

Page 2 of 3

7. Append a copy of your Plans, Specifications, Layouts, or Blueprints for the proposed work.
8. Approximate Starting: 5/15/25 and Completion Date: 8/15/25.
9. Applicant acknowledges that the work in question will be subject to the right of inspection and approval of Hanover Township, and that any work not performed in accordance with the "Subdivision Standards for Hanover Township" effective September, 1990, as well as with the "Standard Specifications for Road and Bridge Construction," adopted on October 1, 1983, Illinois Department of Transportation, may be rejected and ordered re-done.
10. Applicant further agrees to return the Work Site to a clean and orderly condition.
11. Applicant swears the above statements are true and correct, under penalties of perjury, and that the same are to induce Hanover Township, to issue this construction Permit.
12. Applicant agrees to defend, indemnify and save harmless Hanover Township, officers, employees, agents, consultants, and volunteers while acting on behalf of, from and against any and all loss or liability, including, without limitation, claims for mechanic's and materialman's liens, bodily injury, or property damage resulting from or arising out of the acts, omissions and work performed by Applicant and its contractors or any of them upon the roads and highways of Hanover Township, or pursuant to this application.

As a prerequisite to any recovery therefore from Applicant, the road District shall give written notice to Applicant of any such claim or the commencement of any such actions, suits or notice thereof.

Hanover Township Department of Facilities & Road Maintenance

APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

Page 3 of 3

13. Applicant or a contractor hired by Applicant shall at all times maintain in effect a policy or policies of insurance, or self-insurance, with policy limits, including umbrella coverage, of not less than \$500,000 combined single limit, naming Hanover Township, officers, employees, agents, consultants, and volunteers while acting on behalf of the Township, as additional parties insured and shall furnish the Township with a Certificate of Insurance evidencing such coverage prior to commencing any construction work on any roads and highways in Hanover Township.

14. Permit Fee: A \$25.00 culvert Construction Permit Fee shall be paid when the completed application is returned to the township office.



Applicant



Facilities & Road Maintenance Department  
250 S. Route 59  
Bartlett, IL 60103-1648  
(630) 837-0301  
[www.hanover-township.org](http://www.hanover-township.org)

## **CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY**

I, the undersigned Director of the Hanover Township Department of Facilities & Road Maintenance, on the basis of the statements and averments made in the attached application, do hereby issue my permit to perform the work as described in Item 6, subject to my right of inspection and final approval.

---

Caleb Hanson  
Director  
Hanover Township  
Facilities & Road Maintenance  
250 S. IL Route 59  
Bartlett, IL 60103  
(630) 837-0301



Facilities & Road Maintenance Department  
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## **CONSTRUCTION SPECIFICATIONS FOR DRIVEWAYS**

Two (2) Car: 16'      4' on each Shallow

Three (3) Car: 24'      6' for more than Deep Ditch

15" diameter Pipe in Culvert



Facilities & Road Maintenance Department  
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1170 Howell Mill Rd., Atlanta, GA 30318

3. Telephone: 470-568-4561

4. Capacity (if Lessee or Agent for Owner of Property, state capacity in which you make this application):

Flock Safety the install Vendor on behalf of Cook County Sherri's Office

5. Location of Work to be Performed:

#55 McDonough Dr @ Shoe Factory Rd - (42.061052, -88.212393)

What is the Common Street Address for the Property in question?

5315 Galloway Dr, Hoffman Estates, IL 60192

6. Describe, in detail, the Work you will Perform:

Installation of 1 Automatic License Plate Reader camera, installing on a 12ft Flock Pole (Similar to a sign post pole), and

powered via a solar panel. There are no electrical wiring required and no complex traffic controls needed to complete this work.

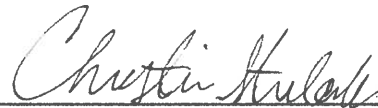
Hanover Township Department of Facilities & Road Maintenance

APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

Page 3 of 3

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3. Telephone: 470-568-4561

4. Capacity (if Lessee or Agent for Owner of Property, state capacity in which you make this application):

Flock Safety the install Vendor on behalf of Cook County Sherri's Office

5. Location of Work to be Performed:

#57 Rohrssen Rd @ Shoe Factory Rd - 42.056833, -88.224521

What is the Common Street Address for the Property in question?

70 Rohrssen Rd, Hoffman Estates, IL 60192

6. Describe, in detail, the Work you will Perform:

Installation of 1 Automatic License Plate Reader camera, installing on a 12ft Flock Pole (Similar to a sign post pole), and

powered via a solar panel. There are no electrical wiring required and no complex traffic controls needed to complete this work.

## Hanover Township Department of Facilities &amp; Road Maintenance

## APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

Page 2 of 3

7. Append a copy of your Plans, Specifications, Layouts, or Blueprints for the proposed work.
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10. Applicant further agrees to return the Work Site to a clean and orderly condition.
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12. Applicant agrees to defend, indemnify and save harmless Hanover Township, officers, employees, agents, consultants, and volunteers while acting on behalf of, from and against any and all loss or liability, including, without limitation, claims for mechanic's and materialman's liens, bodily injury, or property damage resulting from or arising out of the acts, omissions and work performed by Applicant and its contractors or any of them upon the roads and highways of Hanover Township, or pursuant to this application.

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Hanover Township Department of Facilities & Road Maintenance

APPLICATION FOR CONSTRUCTION PERMIT FOR WORK ON OR TO TOWNSHIP ROADS AND RIGHTS OF WAY

Page 3 of 3

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14. Permit Fee: A \$25.00 culvert Construction Permit Fee shall be paid when the completed application is returned to the township office.

A handwritten signature in cursive script, appearing to read "Christin Kulak", written in black ink over a horizontal line.

Applicant



Facilities & Road Maintenance Department  
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Bartlett, IL 60103-1648  
(630) 837-0301  
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15" diameter Pipe in Culvert

**FLOCK SAFETY EQUIPMENT INSTALLATION****TION**

**CASE NUMBER: 01081649**  
**PERMITTING JURISDICTION:**  
**Hanover Township (City of), Right-of-Way**

# Hanover Township (City of), Right-of-Way

## ON BEHALF OF

## IL - Cook County SO

**CONTACT LIST**

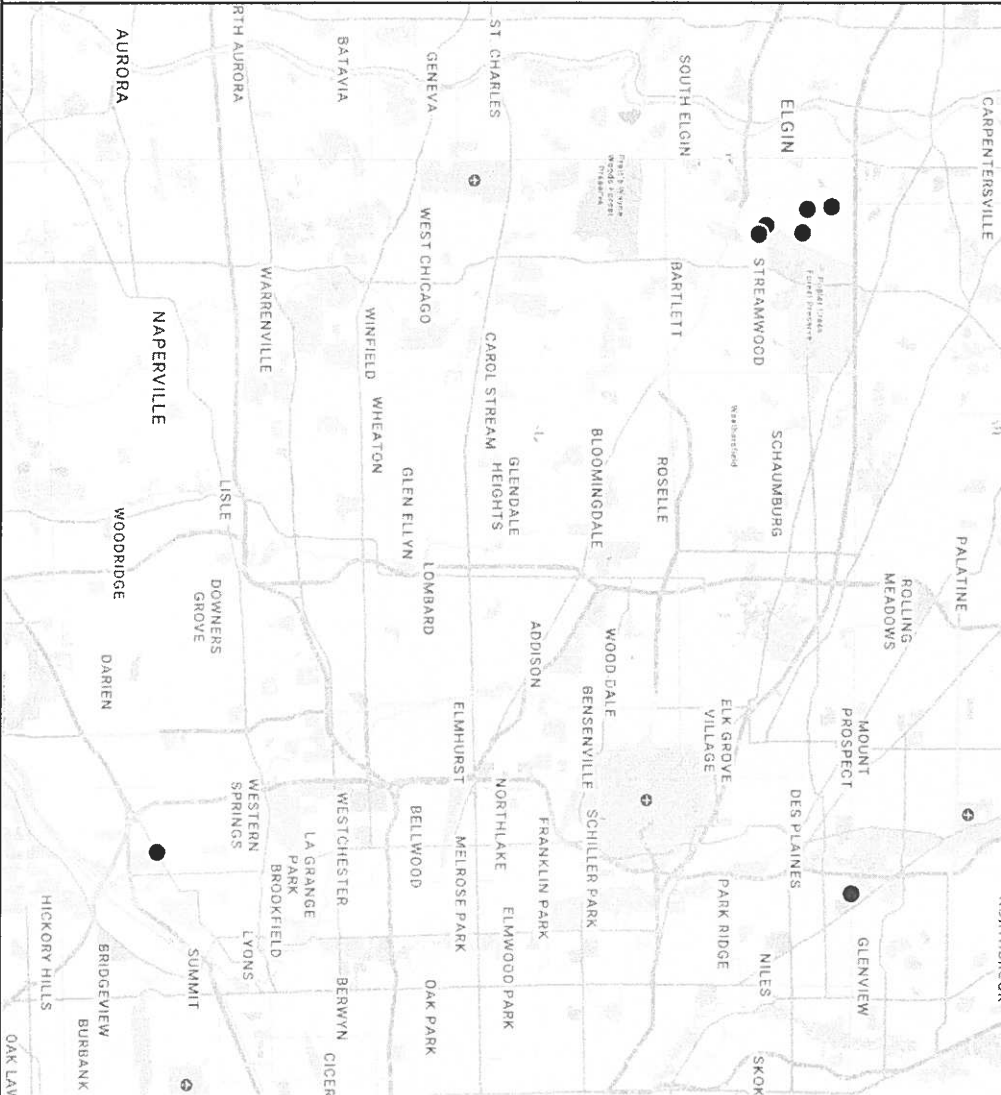
**PERMITTING**  
 ryan.clemens@flocksafety.com  
**PROJECT MANAGER**  
 mohamed.ismail@flocksafety.com  
 SEE APPROVED PERMIT FOR LISTED INSPECTOR\*

**DRAWING INDEX**

|                   |                                |
|-------------------|--------------------------------|
| T01               | COVER SHEET & LOCATION MAPS    |
| GN.01             | GENERAL NOTES                  |
| A.01 - A.07       | PLAN DRAWINGS                  |
| SPEC.01 - SPEC.03 | EQUIPMENT & FOUNDATION DETAILS |
|                   |                                |
|                   |                                |



**Know what's below.**  
**Call before you dig.**



[THIS SPACE LEFT INTENTIONALLY BLANK FOR STAMP]

**IL - Cook County SO**  
 01081649

**Flock Safety**  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

| REV | DATE       | BY  | DESCRIPTION |
|-----|------------|-----|-------------|
| -   | -          | -   | -           |
| -   | -          | -   | -           |
| -   | -          | -   | -           |
| 0   | 06/02/2025 | FLK | PRELIM      |

I HEREBY CERTIFY THIS DOCUMENT WAS PREPARED BY MYSELF OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED ENGINEER UNDER THE LAWS OF THE STATE OF ILLINOIS

[THIS SPACE LEFT INTENTIONALLY BLANK FOR STAMP]

**FLOCK SAFETY EQUIPMENT INSTALLATION**  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

|                                        |             |
|----------------------------------------|-------------|
| <b>COVER SHEET &amp; LOCATION MAPS</b> | <b>REV:</b> |
| <b>SHEET:</b>                          | <b>0</b>    |
| <b>T01</b>                             |             |

GENERAL & CONSTRUCTION NOTES

1. ALL CONSTRUCTION SHALL BE IN ACCORDANCE WITH STATE AND LOCAL AGENCY SPECIFICATIONS UNLESS SPECIFICALLY STATED OR SHOWN OTHERWISE HEREIN.
2. ALL WORK SHALL CONFORM TO ALL APPLICABLE ELECTRICAL CODES EXCEPT WHEN STATE DEPARTMENT OF TRANSPORTATION AND LOCAL AGENCY STANDARDS SUPERSEDE.
3. CONTRACTOR SHALL ENSURE ALL PROPOSED EQUIPMENT INSTALLED IS IN ACCORDANCE WITH NEC REQUIREMENTS AND CLEARANCES.
4. ALL CONSTRUCTION AND/OR MAINTENANCE ON THE ILLINOIS DEPARTMENT OF TRANSPORTATION RIGHT OF WAY SHALL CONFORM TO THE FEDERAL MANUAL ON UNIFORM TRAFFIC DEVICES, THE ILLINOIS DEPARTMENT OF TRANSPORTATION ROADWAY AND TRAFFIC DESIGN STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, PLANS PREPARATION MANUAL, AND DRAINAGE MANUAL.
5. THE PERMITTING AGENCY RESERVES THE RIGHT TO MAKE ADJUSTMENTS TO ANY PERMITTED METHODS OF INSTALLATION, SCOPE OF WORK AND RESTORATION THAT MAY BE REQUIRED TO POSITIVELY SUPPORT LIFE, SAFETY AND ENVIRONMENTAL WELL BEING OF ALL USERS OF THE TRANSPORTATION SYSTEM.
6. SHOULD A CONFLICT ARISE BETWEEN THE DETAILS SHOWN IN THE PLANS AND THE DEPARTMENT OF TRANSPORTATION STANDARDS, THE PERMITTED WORK SHALL BE CONSIDERED TO BE IN ACCORDANCE WITH THE STANDARDS UNLESS ORDERED TO RESOLVE THE DISCREPANCY IN ANY CASE WILL ANYTHING LESS THAN THE DEPARTMENT'S MINIMUM STANDARDS BE USED.
7. FLOOD SAFETY SHALL BE RESPONSIBLE FOR LOCATING ALL UNDERGROUND UTILITIES 48 HOURS PRIOR TO CONSTRUCTION.
8. UTILITIES INCLUDING FLOOD SAFETY PROVIDED POLES, A MINIMUM OF 2 SEPARATION SHALL BE MAINTAINED FROM ALL EXISTING UTILITIES AND STORM DRAIN STRUCTURES.
9. THE PERMITTED WORK SCHEDULE IS DEFINED AS MONDAY THROUGH FRIDAY 7:00AM TO 5:00PM UNLESS OTHERWISE NOTED WITHIN THE PERMIT. ANY WORK DESIRED OUTSIDE OF THIS PERIOD MUST BE REQUESTED IN ADVANCE AND APPROVED BEFORE MORNING THE ALTERNATE SCHEDULE.
10. FLOOD SAFETY SHALL BE RESPONSIBLE TO APPLY AND OBTAIN AN APPROVED TRAFFIC CONTROL PLAN IN ACCORDANCE WITH MUTCD AND LOCAL STANDARDS AS REQUIRED.
11. WORK INVOLVING TEMPORARY LANE CLOSURES ARE TO BE DONE BETWEEN THE HOURS OF 6:00AM AND 5:00PM, MONDAY THROUGH FRIDAY UNLESS OTHERWISE STATED BY THE DEPARTMENT OF TRANSPORTATION.
12. CONTRACTOR SHALL PROVIDE SAFE ACCESS PER CURRENT GENERAL STANDARDS FOR ALL PEDESTRIAN TRAFFIC REGULATIONS ON ALL EXCAVATIONS OPENED IN THE TRAFFIC ZONE CONTROL AREA.
13. NO PEDESTRIAN PATHWAY IS TO BE REMOVED, BLOCKED OR DISTURBED WITHOUT HAVING A SUFFICIENT DESIGNATED TEMPORARY PEDESTRIAN PATHWAY WITH ALL APPROPRIATE PEDESTRIAN MAINTENANCE OF TRAFFIC SIGNS IN PLACE PRIOR TO PATHWAY BEING AFFECTED.
14. ALL TEMPORARY PEDESTRIAN PATHWAYS MUST BE FIRM AND UNWEAVING.
15. CONTRACTOR SHALL MAINTAIN ACCESS TO ALL ADJACENT PROPERTY IN THE VICINITY OF THE CONSTRUCTION.
16. NO WORK SHALL BE PERFORMED DURING THE WEEKS OF ANY STATE OR FEDERAL HOLIDAYS UNLESS OTHERWISE APPROVED BY THE ILLINOIS DEPARTMENT OF TRANSPORTATION.
17. ALL WORK ZONES ARE TO BE SET UP AND MAINTAINED BY SOMEONE WHO HAS THE ILLINOIS DEPARTMENT OF TRANSPORTATION INTERMEDIATE TRAFFIC CONTROL LEVEL, TRAINING OR EQUIVALENT.
18. THE PERMITTING AGENCY RETAINS THE RIGHT TO MAKE ALTERATIONS TO THE PERMIT, ATTACHED SKETCH OR CHARACTER OF WORKS MAY BE CONSIDERED NECESSARY OR DESIRABLE DURING THE PROGRESS OF THE WORK FOR SATISFACTORY COMPLETION OF THE PROPOSED CONSTRUCTION.
19. THE PERMITTEE SHALL NOTIFY THE PERMITTING AGENCY OF DATE OF COMPLETION, REQUEST A FINAL INSPECTION AND A NOTICE OF FINAL ACCEPTANCE.
20. IF THE PROPOSED CANNOT BE INSTALLED PER THE APPROVED PERMITTED PLAN AND BY GENERAL SPECIFICATIONS, A REVISED PERMITTED PLAN MUST BE SUBMITTED FOR REVIEW AND APPROVAL PRIOR TO THE INSTALLATION OF PRODUCTS OR MATERIALS AT THE GIVEN LOCATIONS WHERE CONFLICTS OCCUR.
21. CONTRACTOR SHALL RESTORE RIGHT-OF-WAY TO EQUAL OR BETTER CONDITION UPON COMPLETION OF WORK AND TO THE SATISFACTION OF THE STATE DEPARTMENT OF TRANSPORTATION AND LOCAL AGENCY AT NO ADDITIONAL COMPENSATION.
22. ANY SIDEWALK DISTURBED WILL BE REPLACED BY SECTION WITHIN 72 HOURS TO THE STATE DEPARTMENT OF TRANSPORTATION SPECIFICATIONS.
23. IT WILL BE THE RESPONSIBILITY OF THE PERMITTEE TO REPAIR ANY DAMAGE TO GENERAL FACILITIES AND/OR PRIVATE PROPERTY CAUSED BY CONSTRUCTION OF THE PROJECT.
24. ALL ROADWAY PAVEMENT CURBS, GUTTERS AND STORM WATER COLLECTORS WILL BE KEPT FREE OF MUD AND OTHER DEBRIS AT ALL TIMES DURING CONSTRUCTION.
25. NO STOPPING, STORING OR SEMI PERMANENT USE OF THE RIGHT OF WAY IS AUTHORIZED UNLESS SPECIFICALLY IDENTIFIED WITHIN THE PERMIT.
26. THE CONTRACTOR SHALL HAVE AN AUTHORIZED PERSON AVAILABLE AT OR NEAR THE WORK SITE TO ADDRESS EMERGENCY ISSUES ASSOCIATED WITH THE PROJECT.

ADA COMPLIANCE NOTES

1. ALL SIDEWALK CONSTRUCTION SHALL BE IN ACCORDANCE WITH ADA TITLE II AND ALL STATE DEPARTMENT OF TRANSPORTATION AND LOCAL STANDARDS. USE STATE DEPARTMENT OF TRANSPORTATION CURRENT EDITION STANDARDS FOR PEDESTRIAN CONTROL PLANS FOR CLOSURE OF SIDEWALK.
2. MINIMUM SIDEWALK CLEAR PEDESTRIAN ACCESS ROUTE (PAR) IS 48" WIDE.
3. NO OBSTRUCTION IS PERMITTED ALONG THE WIDTH OF THE SIDEWALK UP TO 7'-0" IN HEIGHT.

DRAWINGS

1. THE WORK SHALL BE PERFORMED IN STRICT ACCORDANCE WITH THE FOLLOWING ATTACHED DRAWINGS THAT ARE HEREBY MADE A PART OF THE STATEMENT OF WORK, BY THIS REFERENCE.

SPECIFICATIONS

1. THE WORK SHALL BE PERFORMED IN STRICT ACCORDANCE WITH THE SPECIFICATIONS CONTAINED IN THAT CERTAIN MASTER LIST OF SPECIFICATIONS FOR THE STATE OF ILLINOIS, WHICH SPECIFICATIONS SHALL BE THE BASIS FOR THE CONTRACTOR'S OBLIGATION TO FULFILL THE WORK AND TO BE EXECUTED BY THE PARTIES PRIOR TO THE COMMENCEMENT OF WORK SHALL GOVERN.

MATERIALS

1. INSTALLER SHALL RECEIVE FLOOD SAFETY MATERIALS AT A FLOOD SAFETY LEASED WAREHOUSE FACILITY OR AT THE LOCAL TSO LOCATED AT (CONTACT 24 HOURS IN ADVANCE): 1170 HOWELL MILL RD NW ATLANTA, GA 30318.
- 1.1. ALL UNUSED AND REQUESTED SAWAGED MATERIAL TO BE RETURNED TO SAME ADDRESS.
2. THE RECEIPT OF ALL MATERIALS SHALL BE CONSIDERED AS CONCLUSIVE EVIDENCE THAT THE CONTRACTOR HAS MADE ALL NECESSARY EXAMINATION AND INSPECTIONS, AND IS SATISFIED AS TO THE QUALITY AND QUANTITY OF MATERIALS RECEIVED.
3. ANY AND ALL MATERIALS THAT MAY BECOME LOST, STOLEN OR DAMAGED SHALL BE REPAIRED BY THE CONTRACTOR AT THE CONTRACTOR'S SOLE EXPENSE. ANY DELAY INCURRED SHALL NOT BE CAUSE FOR AN EXTENSION IN TIME.

SAFETY AND PROTECTION

1. ALL PERSONNEL ARE REQUIRED TO ABIDE BY ALL RULES AND REGULATIONS SET FORTH IN THE FLOOD SAFETY REQUIREMENTS, RAILROAD SAFETY CODE AND GOVERNING JURISDICTION.
2. THE WORK UNDER THIS INSTALLATION SHALL BE FULLY RESPONSIBLE FOR LOCATING EXISTING UTILITIES AND FOR COMPLIANCE WITH THE REQUIREMENTS OF ANY STATEWIDE AND/OR LOCAL AREA IN ADVANCE OF ANY EXCAVATION, BORING OR PLACING WORK AND THE CONTRACTOR SHALL LOCATE AND EXPOSE BY HAND ALL EXISTING SUBSURFACE PLANT ANY DAMAGE CAUSED BY THE CONTRACTOR SHALL BE REPAIRED BY THE CONTRACTOR AT THE CONTRACTOR'S SOLE EXPENSE, AND ANY DELAY INCURRED SHALL NOT BE CAUSE FOR AN EXTENSION IN TIME OF THE CONTRACT.
3. ALL WORK SHALL BE RESPONSIBLE FOR THE PROTECTION AND MAINTENANCE OF PUBLIC AND PRIVATE PROPERTIES. INSTALLER SHALL PROTECT SHORELINE, UNDERGROUND PIPES, CONDUITS, DRAINS AND OTHER SUBSURFACE STRUCTURES UNCOVERED OR OTHERWISE AFFECTED BY THE WORK.
4. INSTALLER SHALL BE RESPONSIBLE FOR ALL DAMAGE TO STREETS, ROADS, HIGHWAYS, SHOULDER, DITCHES, EMBANKMENTS, CULVERTS, BRIDGES OR OTHER PUBLIC OR PRIVATE PROPERTY OR FACILITY, REGARDLESS OF LOCATION OR CHARACTER WHICH MAY BE CAUSED BY THE WORK, OR BY MOVING, HAULING, OR OTHERWISE TRANSPORTING EQUIPMENT, MATERIALS OR WORKERS TO OR FROM WORK OR ANY SITE THEREOF, WHETHER BY THE CONTRACTOR OR SUBCONTRACTORS.

STAKING AND SCHEDULING

1. ALL STAKING WILL BE PROVIDED BY FLOOD SAFETY. REQUIRED RIGHT OF WAY CLEARING SHALL BE COMPLETED PRIOR TO STAKING. THEREFORE, THE INSTALLER SHALL COORDINATE ALL CLEARING AND PLACING OPERATIONS WITH THE FLOOD SAFETY PROJECT SUPERVISOR TO AVOID DELAYS AND INTERFERENCE.

2. FLOOD SAFETY WILL PROVIDE RAILROAD, FLAGMEN AND SIGNALMEN AS REQUIRED. HOWEVER, THE CONTRACTOR SHALL BE RESPONSIBLE TO COORDINATE ITS NEEDS FOR SUCH SIGNALMEN AND FLAGMEN WITH FLOOD SAFETY.

3. IN ADDITION TO THE SCHEDULING REQUIREMENTS IN THE GENERAL PROVISIONS, UPON REQUEST THE CONTRACTOR SHALL PROVIDE A DAILY SAFETY PROJECT SUPERVISOR, DAILY CREW ASSIGNMENT REPORTS SPECIFYING CREW AND CREW COMPOSITION AND WORK LOCATION.

PERMITS

1. FLOOD SAFETY HAS OBTAINED OR WILL OBTAIN PERMITS FROM DEPARTMENTS AND/OR AGENCIES OF CITIES, COUNTIES, STATES, FEDERAL GOVERNMENT AND/OR OTHER AGENCIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS FOR TRACKS AND ROADS AND PLACING PIPES AND/OR CABLE ALONG AND WITHIN PUBLIC OR PRIVATE ROAD RIGHTS OF WAY AND RAILROAD RIGHTS.

2. CONTRACTOR SHALL OBTAIN ADDITIONAL PERMITS, IF REQUIRED, FOR EQUIPMENT ACCESS OR MOVEMENT ON PUBLIC ROADS AND RAILROADS. COPIES OF SUCH PERMITS SHALL BE FURNISHED TO FLOOD SAFETY, ALL TRAFFIC CONTROL, IF APPLICABLE, SHALL BE IN ACCORDANCE WITH LOCAL, STATE, COUNTY, OR PERMITTING AGENCY LAWS, REGULATIONS, AND REQUIREMENTS, AND WILL BE THE CONTRACTOR'S RESPONSIBILITY. TRAFFIC CONTROL PLANS PROVIDED BY CURRENT ILLINOIS DEPARTMENT OF TRANSPORTATION DESIGN STANDARDS.

SCOPE OF WORK

1. THIS PROJECT SHALL CONSIST OF THE FOLLOWING OPERATIONS: THE WORK PACKAGE IS FOR THE INSTALLATION OF FLOOD SAFETY MATERIALS WHICH INCLUDES BUT IS NOT LIMITED TO: FLOOD SAFETY PROVIDED POLES, POLE MOUNTED SOLAR PANELS, AND EXTERNAL BATTERY PACKAGES.

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IL - Cook County SO  
01081649

Flood Safety  
1170 HOWELL MILL ROAD SUITE 210  
ATLANTA, GA 30318

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FLOOD SAFETY EQUIPMENT INSTALLATION  
CASE NUMBER: 01081649  
PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

| COVER SHEET & LOCATION MAPS |        |
|-----------------------------|--------|
| SHEET: GN.01                | REV: 0 |

FLOCK LOCATION DETAILS

LOCATION NAME: #50 Berner Dr @ Summit St  
 GEOGRAPHIC COORDINATES:  
 42.04685941733916, -86.23523292421402

| STREET NAME/SR #         | SPEED LIMIT | TRAFFIC VOLUME | EOP DISTANCE |
|--------------------------|-------------|----------------|--------------|
| 12N101 Berner Dr         | 35          | 5000           | 4.8 ft       |
| Corresponding Spec Sheet |             |                |              |
| Spec 01-03               |             |                |              |



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IL - Cook County SO  
 01081649

Flock Safety  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

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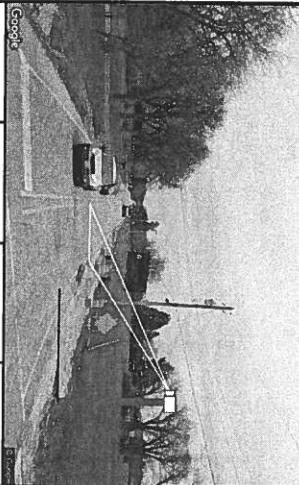
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FLOCK SAFETY EQUIPMENT INSTALLATION  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

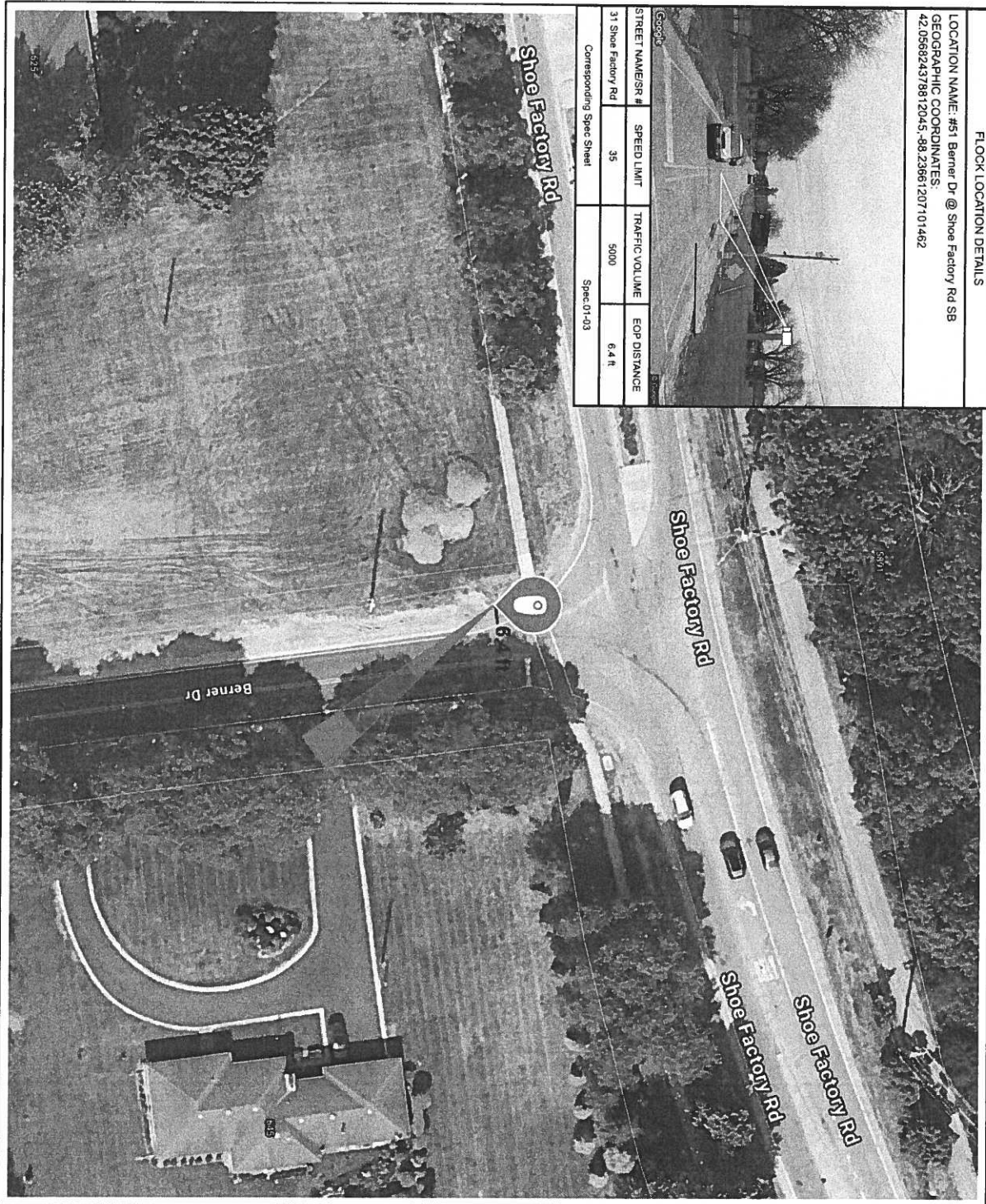
| COVER SHEET & LOCATION MAPS |      |
|-----------------------------|------|
| SHEET:                      | REV: |
| A.01                        | 0    |

FLOCK LOCATION DETAILS

LOCATION NAME: #51 Berner Dr @ Shoe Factory Rd SB  
 GEOGRAPHIC COORDINATES:  
 42.056824378612045, -88.23861207101462



| STREET NAME/SR #                     | SPEED LIMIT | TRAFFIC VOLUME | EOP DISTANCE |
|--------------------------------------|-------------|----------------|--------------|
| 31 Shoe Factory Rd                   | 35          | 5000           | 6.4 ft       |
| Corresponding Spec Sheet: Spec 01-03 |             |                |              |



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 01081649

Flock Safety  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

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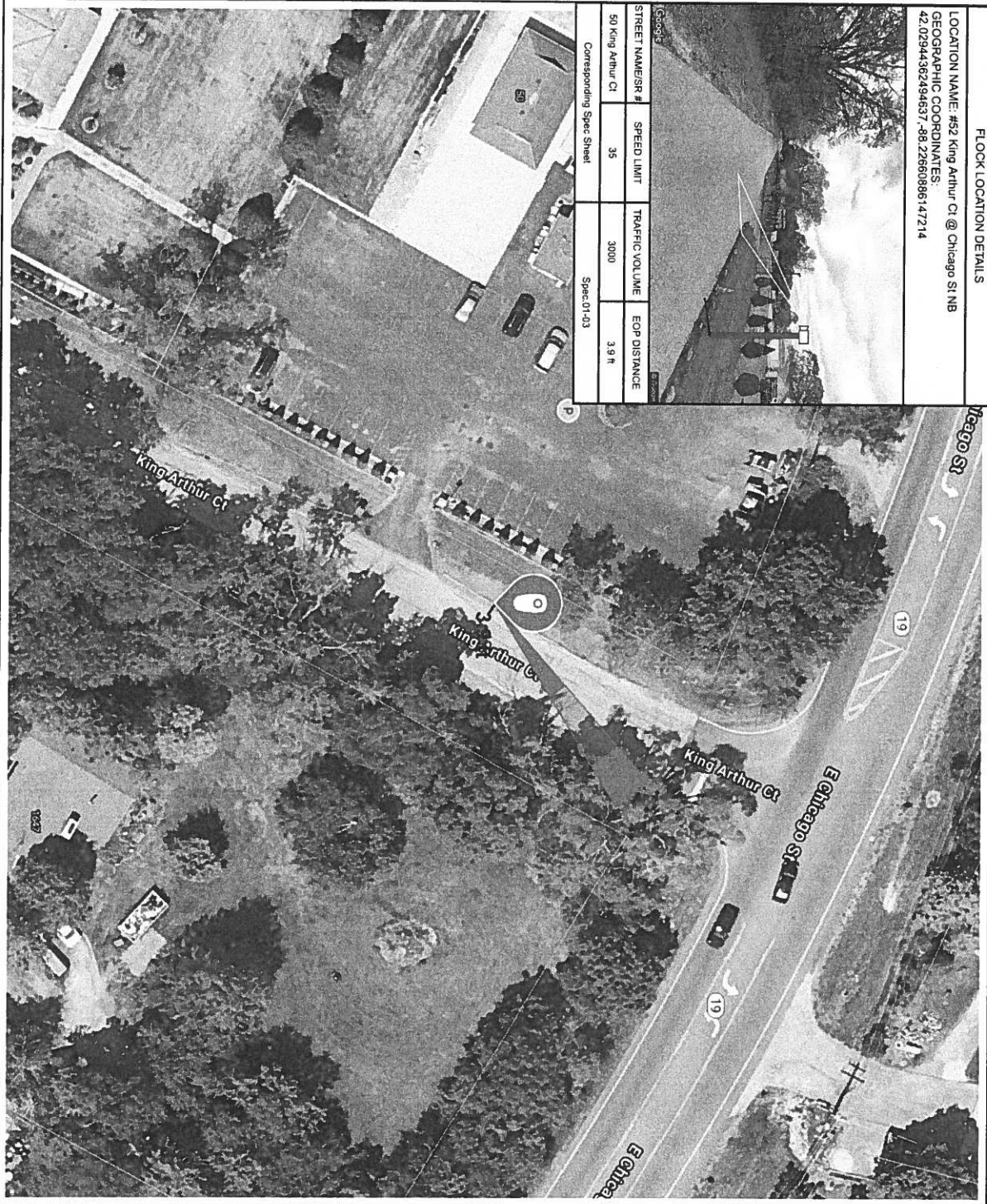
FLOCK SAFETY EQUIPMENT INSTALLATION  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Hanover Township (City of, Right-of-Way)

| COVER SHEET & LOCATION MAPS |           |
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| SHEET:<br>A.02              | REV:<br>0 |

FLOCK LOCATION DETAILS

LOCATION NAME: #52 King Arthur Ct @ Chicago St NB  
 GEOGRAPHIC COORDINATES  
 42.02944362494637, -88.22660866147214

| STREET NAME/SH #         | SPEED LIMIT | TRAFFIC VOLUME | EOP DISTANCE |
|--------------------------|-------------|----------------|--------------|
| 50 King Arthur Ct        | 35          | 3000           | 3.9 ft       |
| Corresponding Spec Sheet |             |                |              |
| Spec 01-03               |             |                |              |



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Flock Safety  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

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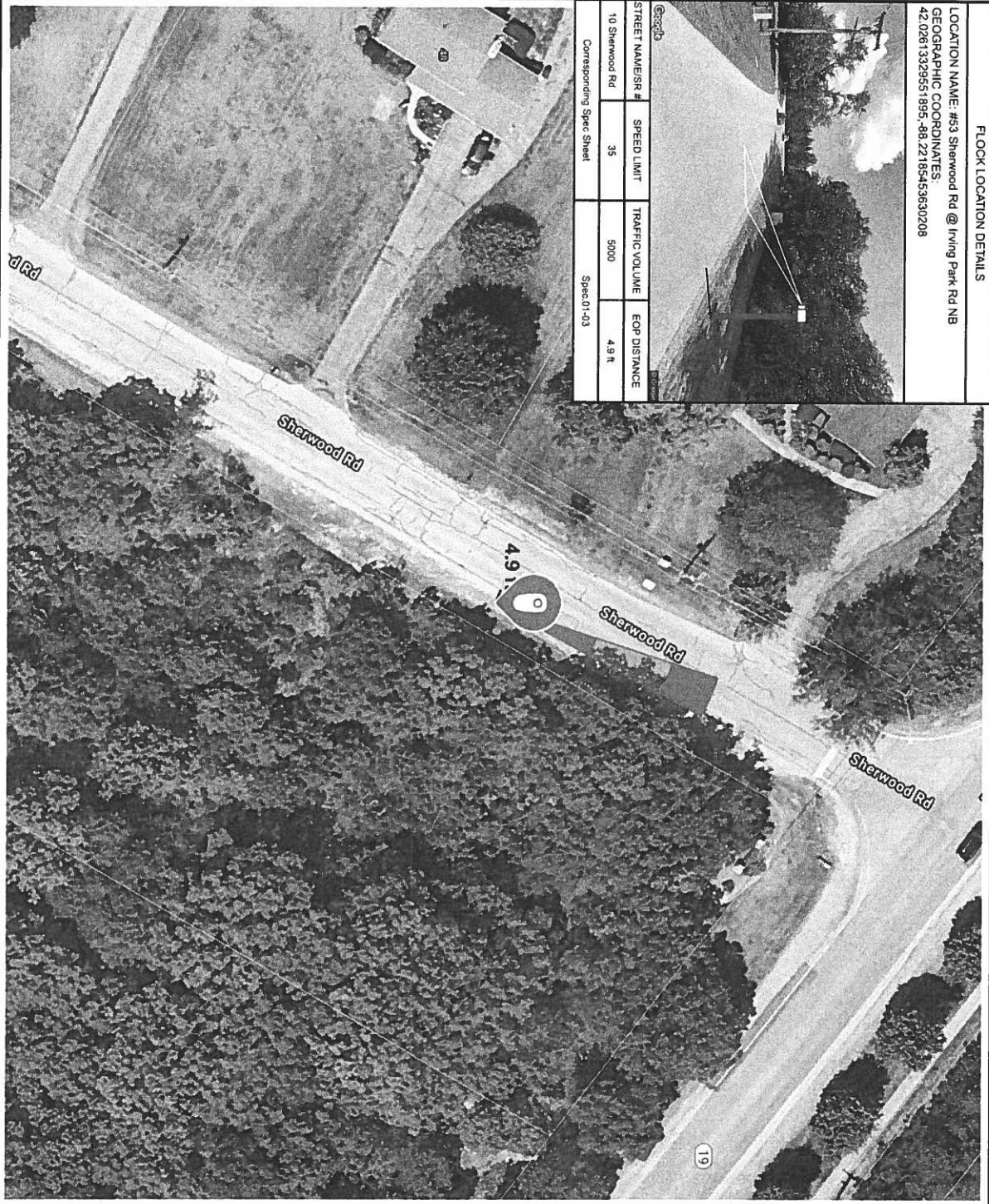
FLOCK SAFETY EQUIPMENT INSTALLATION  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Homewood Township (City of), Right-of-Way

| COVER SHEET & LOCATION MAPS |           |
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| SHEET:<br>A.03              | REV:<br>0 |

FLOCK LOCATION DETAILS

LOCATION NAME: #53 Sherwood Rd @ Irving Park Rd NB  
 GEOGRAPHIC COORDINATES  
 42.02613329551895, -88.22185453630208

| STREET NAME/ST                      | SPEED LIMIT | TRAFFIC VOLUME | EOP DISTANCE |
|-------------------------------------|-------------|----------------|--------------|
| 10 Sherwood Rd                      | 35          | 5000           | 4.9 ft       |
| Corresponding Spec Sheet Spec-01-03 |             |                |              |



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Flock Safety  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

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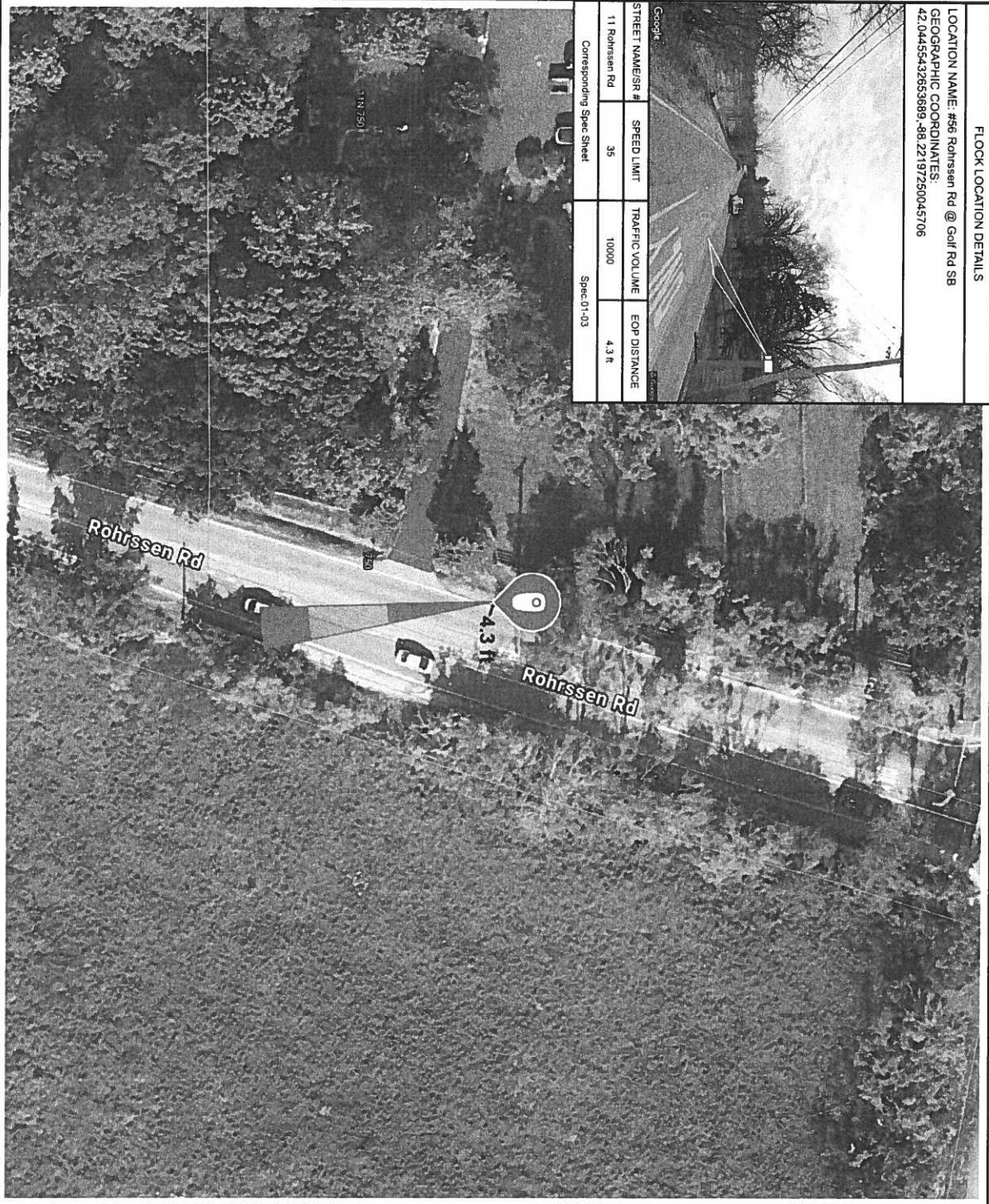
FLOCK SAFETY EQUIPMENT INSTALLATION  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

| COVER SHEET & LOCATION MAPS | REV: |
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| SHEET: A.04                 | 0    |

FLOOD LOCATION DETAILS

LOCATION NAME: #56 Rohrssen Rd @ Golf Rd SB  
 GEOGRAPHIC COORDINATES:  
 42.04439432653689, -88.22197250045706

| STREET NAME/ST #                     | SPEED LIMIT | TRAFFIC VOLUME | EOP DISTANCE |
|--------------------------------------|-------------|----------------|--------------|
| 11 Rohrssen Rd                       | 35          | 10000          | 4.3 ft       |
| Corresponding Spec Sheet: Spec 01-03 |             |                |              |



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Flood Safety  
 1170 HOWELL MILL ROAD SUITE 210  
 ATLANTA, GA 30318

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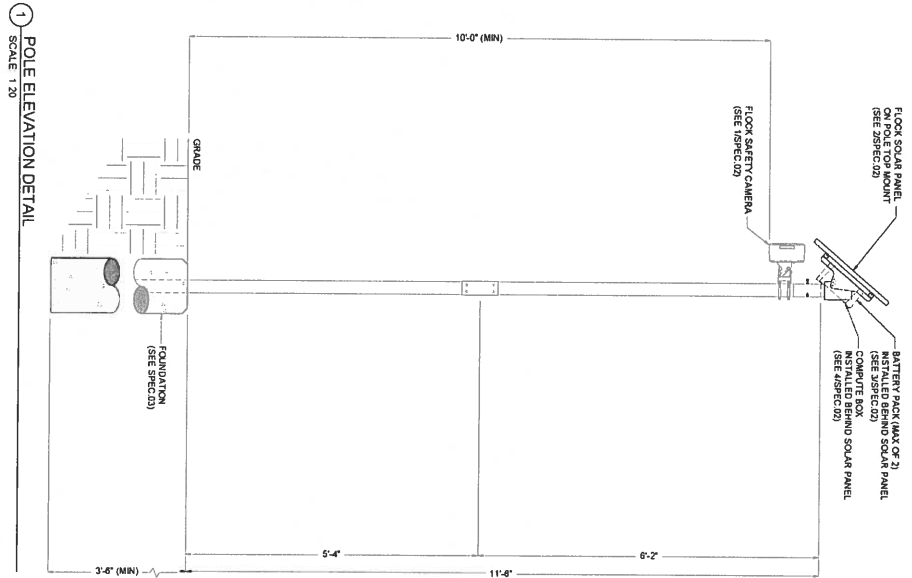
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FLOOD SAFETY EQUIPMENT INSTALLATION  
 CASE NUMBER: 01081649  
 PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

| COVER SHEET & LOCATION MAPS |           |
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| SHEET:<br>A.05              | REV:<br>0 |

THIS DOCUMENT HAS BEEN OBTAINED BASED OFF THE MOST RECENT AVAILABLE DATA & AERIAL IMAGERY. THIS INCLUDES RIGHT OF WAY EXISTING UTILITIES & PRIVATE PROPERTY. USER IS BEARING THE RESPONSIBILITY OF OTHERS TO VERIFY ALL DATA PRIOR AND EXISTING SURROUNDING FACILITIES TO VERIFY A CONFLICTS ABOVE & BELOW GRADE. ALL CONSTRUCTION TO FOLLOW ILLINOIS DEPARTMENT OF TRANSPORTATION GENERAL SPECIFICATIONS DO NOT SOLID BROWNS. CALL BY PHONE TO DISCUSS.



1 POLE ELEVATION DETAIL

DESIGN NOTES

1. POLE AND FOUNDATIONS ARE DESIGNED IN ACCORDANCE WITH THE FOLLOWING CODES:

- 1.1. 2008/2012/2015/2021 INTERNATIONAL BUILDING CODE
- 1.2. 2008/2012/2015/2021 SPECIFICATIONS FOR STRUCTURAL SUPPORT FOR HIGHWAY SIGNS, LUMIN, TRAFFIC SIGNALS, 2015 EDITION
- 2. POLE ANALYSIS AND FOUNDATION DESIGN ARE BASED ON THE FOLLOWING CRITERIA

- 2.1. EXPOSURE CATEGORY: B (SEE SECTION 2.6)
- 2.2. RISK CATEGORY: I
- 2.3. SOIL TYPE CLASS: D (ASSUMED)
- 2.4. SEISMIC DESIGN CATEGORY: 8
- 2.5.1. SOIL STRENGTH: 50 (MINIMUM)
- 2.5.2. SEISMIC DESIGN CATEGORY: 8
- 2.5.3. SPECTRAL RESPONSE: 0.005 (MAXIMUM)
- 2.5.4. SEISMIC DESIGN CATEGORY: 8

2.6. STRUCTURE BASE REACTIONS ARE CALCULATED AS FOLLOWS:

| DESIGN WIND SPEED (MPH) | MOMENT (K-FT) | SHEAR (KIP) | AXIAL (KIP) |
|-------------------------|---------------|-------------|-------------|
| 115                     | 2.70          | 0.280       | 0.180       |
| 125                     | 3.20          | 0.330       | 0.180       |
| 135 (MAX)               | 3.70          | 0.380       | 0.180       |

- 2.7. SHOULD ANY OF THE SITE SPECIFIC PARAMETERS BE HIGHER THAN WHAT IS NOTED ABOVE, THE EOR SHALL BE CONTACTED TO VERIFY SOIL CONDITIONS PRIOR TO INSTALLATION.
- 3. CONTRACTOR IS RESPONSIBLE FOR VERIFYING SOIL CONDITIONS PRIOR TO INSTALLATION.
- 4. CONTRACTOR SHALL CONSTRUCT CONCRETE SURROUNDING THE PROPOSED POLE WITH A MINIMUM OF 3,000 PSI CONCRETE.

GENERAL & CONSTRUCTION NOTES

- 1. CONTRACTOR SHALL CONTACT DESIGNATED AGENCY TO LOCATE ALL UNDERGROUND UTILITIES PRIOR TO CONSTRUCTION.
- 2. CONTRACTOR SHALL APPLY AND OBTAIN AN APPROVED TRAFFIC CONTROL PLAN IN ACCORDANCE WITH MUTCD AND STATE DEPARTMENT OF TRANSPORTATION AND LOCAL JURISDICTION.
- 3. CONTRACTOR SHALL RESTORE ALL DISTURBED AREAS TO ORIGINAL SITE CONDITION TO THE SATISFACTION OF STATE DEPARTMENT OF TRANSPORTATION AND LOCAL JURISDICTION.
- 4. TRANSPORTATION ON LOCAL JURISDICTION ROADS EXCEPT WHEN STATE DEPARTMENT OF TRANSPORTATION OR LOCAL JURISDICTION HAS SPECIFICALLY STATED OTHERWISE.
- 5. ALL CONSTRUCTION SHALL BE IN ACCORDANCE WITH SPECIFICATIONS DERIVED BY THE STATE DEPARTMENT OF TRANSPORTATION OR LOCAL JURISDICTION, UNLESS SPECIFICALLY STATED OR SHOWN OTHERWISE HEREIN.

ADA COMPLIANCE NOTES

- 1. ALL SIDEWALK CONSTRUCTION SHALL BE IN ACCORDANCE WITH ADA TITLE II, STATE DEPARTMENT OF TRANSPORTATION AND LOCAL JURISDICTION STANDARDS.
- 2. STATE DEPARTMENT OF TRANSPORTATION CURRENT EDITION STANDARDS SHALL BE USED FOR PRESTRIUM CONSTRUCTION.
- 3. NO OBSTRUCTION IS PERMITTED ALONG THE WIDTH OF THE SIDEWALK, UP TO AN ELEVATION OF 7'-0" ABOVE GRADE.

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IL - Cook County SO  
01081649

Flood Safety  
1170 HOWELL MILL ROAD SUITE 210  
ATLANTA, GA 30318

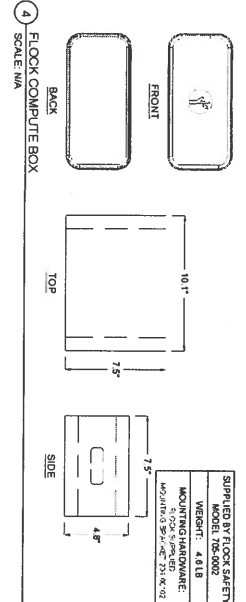
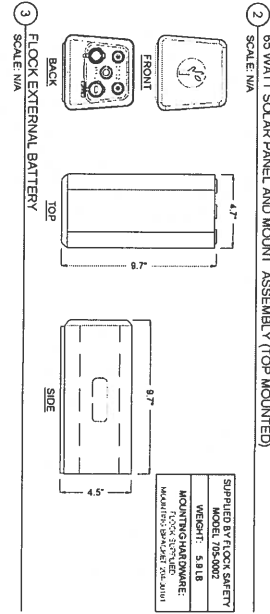
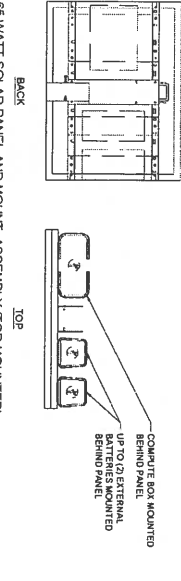
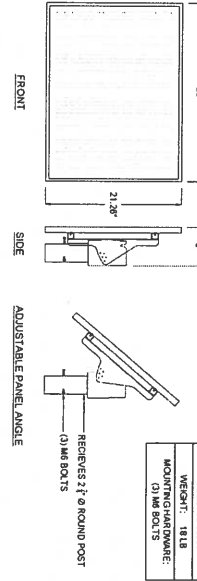
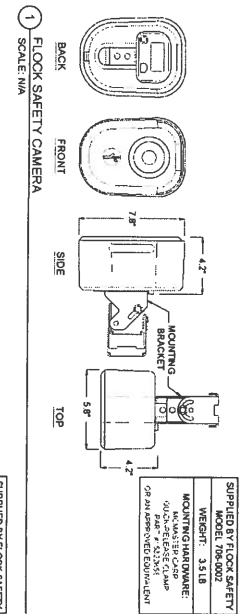
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| 0   | 06/02/2025 | FLK | PRELIM      |

I HEREBY CERTIFY THIS DOCUMENT WAS PREPARED BY MYSELF OR UNDER MY DIRECT SUPERVISION AND THAT I AM A duly REGISTERED ENGINEER UNDER THE LAWS OF THE STATE OF ILLINOIS

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FLOOD SAFETY EQUIPMENT INSTALLATION  
CASE NUMBER: 01081649  
PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

COVER SHEET & LOCATION MAPS  
SHEET: SPEC.01  
REV: 0



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IL - Cook County SO  
01081649

Flock Safety  
1170 HOWELL MILL ROAD SUITE 210  
ATLANTA, GA 30318

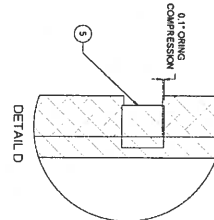
| REV | DATE       | BY  | DESCRIPTION |
|-----|------------|-----|-------------|
| -   | -          | -   | -           |
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| -   | -          | -   | -           |
| 0   | 06/02/2025 | FLK | PRELIM      |

I HEREBY CERTIFY THIS DOCUMENT WAS PREPARED BY MYSELF OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY REGISTERED ENGINEER UNDER THE LAWS OF THE STATE OF ILLINOIS

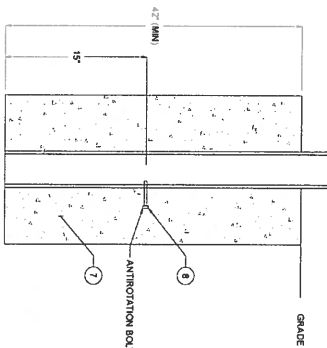
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FLOCK SAFETY EQUIPMENT INSTALLATION  
CASE NUMBER: 01081649  
PERMITTING JURISDICTION: Hanover Township (City of), Right-of-Way

|                             |           |
|-----------------------------|-----------|
| COVER SHEET & LOCATION MAPS |           |
| SHEET:<br>SPEC.02           | REV:<br>0 |

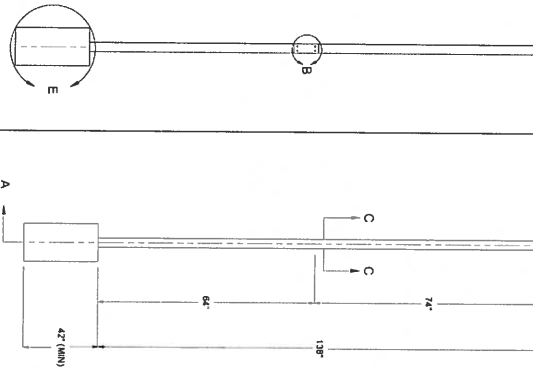


DETAIL D

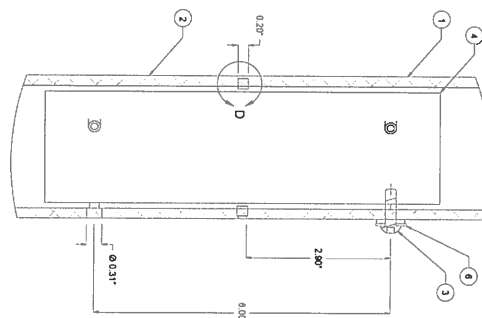


## DETAIL E

**NOTE: CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 3,000 PSI.**



SECTION A-A



### DETAIL B

THIS DOCUMENT HAS BEEN DRAWN BASED OFF THE MOST RECENT AVAILABLE DATA & AERIAL IMAGERY. THIS INCLUDES PHOTO OF WWF EXISTING UTILITIES, A PRIVATE PROPERTY LINES, IT REMAINS THE RESPONSIBILITY OF OTHERS TO VERIFY ALL DATA PRIOR AND EXISTING SURROUNDING FACILITIES TO VERIFY & CONFLECTS ABOVE & BELOW GRADE. ALL CONSTRUCTION TO FOLLOW ILLINOIS DEPARTMENT OF TRANSPORTATION GENERAL GUIDELINES, DOI NOT SCALE DRAWINGS, CALL 811 PRIOR TO DIGGING.

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IL - Cook County SO  
01081649

Flock Safety  
1170 HOWELL MILL ROAD SUITE 210  
ATLANTA, GA 30318

| REV | DATE       | BY  | DESCRIPTION |
|-----|------------|-----|-------------|
| -   | -          | -   | -           |
| -   | -          | -   | -           |
| -   | -          | -   | -           |
| -   | -          | -   | -           |
| 0   | 06/02/2025 | FLK | PRELIM      |

I HEREBY CERTIFY THIS DOCUMENT WAS PREPARED BY MYSELF OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DUTY REGISTERED ENGINEER UNDER THE LAWS OF THE STATE OF ILLINOIS

(THIS SPACE LEFT INTENTIONALLY BLANK FOR STAPLE)

FLOCK SAFETY EQUIPMENT INSTALLATION  
CASE NUMBER: 01081649  
PERMITTING JURISDICTION: Hanover Township (City  
of), Right-of-Way

|                             |           |
|-----------------------------|-----------|
| COVER SHEET & LOCATION MAPS |           |
| SHEET:<br>SPEC.03           | REV:<br>0 |

- I. Call to Order/Roll Call: Clerk Dolan Baumer called the Board meeting to order at 7:00 p.m. Present were Trustees Essick, Beattie, Martinez, and Noyola. Absent: Supervisor McGuire.  
  
Trustee Beattie moved to appoint Trustee Martinez as Chairman Pro Tem for this August 19 meeting. Trustee Noyola seconded the motion. No further discussion was had. All in favor of appointing Trustee Martinez as Chairman Pro Tem for this evening's meeting was made by unanimous voice acclamation.  
  
Others present were Assessor Khaja Moinuddin, Facilities and Road Maintenance Manager Rick Nelson, Community Health Director Kristen Smith, Emergency Services Director Mike Crews, Youth and Family Services Director Erin Brumfield Grima, Director of Community & Government Affairs Thomas Kuttentberg, Human Services Director Ryan Dickinson, Aging Services Director Allison Stamp, Mental Health Board Manager Amanda Teachout, Deputy Administrator Kristin Vana, Administrator James Barr, and Attorney Mike Airdo.
- II. Pledge of Allegiance: Chairman Pro Tem Martinez invited everyone to stand and join him in the Pledge of Allegiance to the Flag.
- III. Town Hall: Chairman Pro Tem Martinez asked if there was anyone in the audience who had comments to make or questions to ask of the Board. Hearing none, Mr. Martinez closed the Town Hall.
- IV. Presentation: The Board welcomed Lieutenant Corporal Edward H. Ryman of Streamwood into the Hanover Township Veterans Honor Roll. He served in the U.S. Marine Corps from 1976 to 1980.
- V. Reports:
  - A. Supervisor's Report: Supervisor McGuire was not present.
  - B. Clerk's Report: Clerk Dolan Baumer offered no report.
  - C. Assessor's Report: Assessor Moinuddin offered no report.
  - D. Trustee Committee Liaison Reports: The Trustees offered no reports.
  - E. Department Reports: Department reports were submitted for review by the Board; highlights since then included the announcement by Director Stamp of Marilyn Perri's retirement effective September 5. There are planned promotions to cover the vacancy. AgeOptions has made a favorable site visit recently. Hanover Township Creates art show was a success. Director Kuttentberg noted that the Supervisor and he provided a tour of the Tiknis Campus to Village of Streamwood Clerk Aris Garcia. Focal Point will be the last performance at the Izaak Walton Reserve for the summer season. The Food Truck Festival will be held on September 18. A department intern has started for the fall, welcome to Caly Alvarez. Deputy Vana reported that the budget modifications to the DCO for the Emergency Services grant are being made and that the DCO has asked that the Township overspend by 10% rather than ask for an increase. Thank you to everyone who attended the retirement dinner for Mary Jo and Lori! Manager Teachout reported that the next meeting of the Mental Health Board would be held on August 26. The Board has been asked to join the Elgin Neighborhood Network Collaborative to connect people to services. She announced her resignation of September 19 to take another position outside of the Township. Director Brumfield Grima reported that Prevention Specialist Tori Benshoof began on Monday. Interviews are ongoing for the parttime receptionist, therapist, and the youth program assistant. Former teen leader with Operation Snowball in 2024, Sitalia Mitchell, will be a new youth program assistant. Welcome to fall interns undergrad Kassidy Ferguson, and graduate Max Schoebel! Many back to school events, including pop-up events are being held to close out the summer. Open Gym begins September 2 celebrating 30 years! Director Dickinson reported that 1800 backpacks were distributed this year. Thank you to the office of Representative Crespo, the Streamwood Kiwanis, and Youth and Family Services for their support this year.

Minutes of a Meeting of the Hanover Township Board  
 Tuesday, August 19, 2025  
 Page 2

Representative Moeller will be speaking to the veterans at the Town Hall on August 26. August 29 will be Mary Jo Imperato's last day. The summer intern has decided to extend the internship through fall. The food pantry has seen an increase in the number of families signing up for service. Director Smith reported that a parttime receptionist will start on September 2. The Just for the Health of It health fair will be held on September 11. Hearing screenings would be offered on September 27. Director Crews reported that the Illinois Emergency Management held a meeting to discuss ideas. He is working with Bartlett MABAS on practical training. The Fox River plan and education piece is ongoing. The unit put in over 3200 hours this month. Manager Nelson reported that the updates on the PII and PIII have been provided to the Village of Bartlett for their review. The department will begin moving to the new building next week. He further reported on the price increase on the 2025 International Dump Truck, purchase of which was approved by the Board in February 2025. We have been notified that the prices have increased due to international tariffs. The original amount approved was \$186,119.09; with the increase and the trade in of the used vehicle, the new price would be about \$182,810.09, still within the parameters of the originally approved amount. Administrator Barr reported that the next scheduled meeting of the Town Board would be held on September 2.

- V. Paying: Mr. Barr presented the bills for payment from July 15, 2025 through August 18, 2025 as follows:
- |    |                           |                     |
|----|---------------------------|---------------------|
| a. | Town                      | \$102,730.99        |
| b. | Senior Services           | 103,025.01          |
| d. | General Assistance        | 39,859.97           |
| e. | Road Maintenance          | 14,751.02           |
| f. | Senior Citizens Committee | 5,530.89            |
| g. | Mental Health Board       | 2,106.31            |
| h. | Vehicle                   | 200.00              |
| i. | Capital                   | <u>42,786.00</u>    |
|    | Total                     | <u>\$310,990.19</u> |

A motion was made by Trustee Essick and seconded by Trustee Beattie to approve payment of the bills as presented from July 15, 2025 through August 18, 2025. Roll call: Ayes: Trustees Martinez, Beattie, Noyola and Essick. Nays: None. Motion carried and the bills will be paid.

- VI. Unfinished Business: No unfinished business was discussed.

- VII. New Business:

- A. Board Meeting Minutes of July 15, 2025: Trustee Noyola moved that the Board approve the Board meeting minutes of July 15, 2025 as presented by Clerk Dolan Baumer; motion seconded by Trustee Essick. Roll call: Ayes: Trustees Martinez, Noyola and Essick. Abstain: Trustee Beattie. Nays: None. Motion carried.
- B. Ordinance Approving the Jurisdictional Transfer of 342 Feet of Beverly Road from Hanover Township to the Village of Hoffman Estates: Trustee Beattie moved that the Board approve ordinance 081925 approving the jurisdictional transfer of 342 feet of Beverly Road from Hanover Township to the Village of Hoffman Estates; Trustee Noyola seconded the motion. Beverly Road is a "highway" within the meaning of Section 2-202 of the Illinois Highway Code, 605 ILCS 5/2-202, and the Village of Hoffman Estates and Hanover Township each have jurisdiction over portions of Beverly Road; and the segment of Beverly Road extending from Prairie Stone Parkway to Beacon Pointe Drive has a total length of approximately 2,200 feet (0.42 miles), of which the Village has jurisdiction over approximately 1,858 feet (0.35 miles) and the Township has jurisdiction over approximately 342 feet (0.07 miles); the Village and the Township entered into an Intergovernmental Agreement on June 8, 2021, in which the Village agreed to provide maintenance for the portion of Beverly Road under the Township's jurisdiction; and the Village and the Township have determined that it is in the best interests of

Minutes of a Meeting of the Hanover Township Board  
 Tuesday, August 19, 2025  
 Page 3

their respective residents to transfer jurisdiction of the portion of Beverly Road currently under the Township's jurisdiction to the Village. Roll call: Ayes: Trustees Martinez, Beattie, Noyola and Essick, and Supervisor McGuire. Nays: None. Motion carried.

- C. Resolution to Approve a Master Services Agreement with CivicPlus: Trustee Essick moved to approve a master services agreement with CivicPlus resolution 0819251; Trustee Beattie seconded the motion. Recommended by staff, AudioEye provided by CivicPlus, finds and fixes accessibility issues on websites and provides all necessary ADA compliance must-haves for local governments. The software is delivered with real-time reporting mechanisms and self-serve accessibility resources, including the Visual Toolkit with 24/7 Help Desk, Training Library, automatically generated Sustainable Testing and Remediation (STAR) plan and accessibility statement, to be in compliance with U.S. Department of Justice Web Content Accessibility Guidelines. Title II of the Americans with Disabilities Act requires that state and local governments ensure that people with disabilities have an equal opportunity to benefit from programs, services, and activities. This software "will allow Hanover Township's website to stay compliant, improve engagement by making the site more user friendly and boosts the Township's website's discoverability and search engine optimization as accessible websites are easier for search engines and voice experiences to index," said Director Kuttentberg. Roll call: Ayes: Trustees Martinez, Beattie, Noyola and Essick. Nays: None. Motion carried.
- D. Resolution Regarding Consideration of Closed Session Minutes: Trustee Noyola moved to approve resolution 0819252 regarding the consideration of closed session minutes, to hold in whole, hold in part, or release; Trustee Beattie seconded the motion. Roll call: Ayes: Trustees Martinez, Beattie, Noyola and Essick. Nays: None. Motion carried.
- E. Resolution to Approve Destruction of Verbatim Records of Closed Session Meetings: Minutes: Trustee Beattie moved to approve resolution 0819253 to approve destruction of verbatim records of closed session minutes (June 21, 2022 through August 15, 2023); Trustee Essick seconded the motion. Roll call: Ayes: Trustees Martinez, Beattie, Noyola and Essick. Nays: None. Motion carried.

VIII. Executive Session: No motion was made to go into executive session.

IX. Other Business: No other business was discussed.

X. Adjournment: There being no further business to come before this Board, a motion to adjourn at 7:36 p.m. was made by Trustee Beattie and seconded by Trustee Noyola followed by a roll unanimous voice vote. Nays: None. Motion carried and the meeting was adjourned.

Respectfully submitted,



Katy Dolan Baumer  
 Clerk

Copy: Supervisor, Administrator, Attorney, (4) Trustees, and Assessor, Aging Services, Human Services, Youth and Family Services, Community Affairs, Community Health, Facilities and Road Maintenance



August 14, 2025

The Board of Trustees  
Hanover Township  
Bartlett, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanover Township (the Township), Illinois for the year ended March 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in the Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended March 31, 2025, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental financial statements are noted below.

Management's estimates of the:

- Depreciation expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Hanover Township, Illinois  
August 14, 2025  
Page 2

### Significant Audit Findings - Continued

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 14, 2025.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Hanover Township, Illinois  
August 14, 2025  
Page 3

Other Matters - Continued

We were engaged to report on the other supplementary information, as listed in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Hanover Township, Illinois for their valuable cooperation throughout the audit engagement.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

# **HANOVER TOWNSHIP, ILLINOIS**

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## **MANAGEMENT LETTER**



**FOR THE FISCAL YEAR ENDED  
MARCH 31, 2025**

250 S. Route 59  
Bartlett, IL 60103  
Phone: 630.837.0301  
[www.hanover-township.org](http://www.hanover-township.org)



August 14, 2025

The Board of Trustees  
Hanover Township  
Bartlett, Illinois

In planning and performing our audit of the financial statements of the Hanover Township (the Township), Illinois, for the year ended March 31, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Township Administrator and senior management of the Hanover Township, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Township personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Township staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATIONS

### 1. OUTSTANDING CHECK WRITE-OFF POLICY - IMPLEMENTATION

#### Comment

Previously, we noted that the Township has not implemented the December 2023 formal policy for following up and processing old outstanding checks, which has resulted in several old outstanding checks being included in the bank reconciliations.

#### Recommendation

We recommended the Township implement the outstanding check policy that includes procedures to follow-up and subsequently how to process the outstanding checks. State unclaimed property statutes note that all checks that are greater than three years old are to be sent to the State of Illinois Treasurer along with the required forms.

#### Status

This comment has been implemented and will not be repeated in the future.

### 2. FUNDS OVER BUDGET

#### Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

| Fund                          | 2024       | 2025   |
|-------------------------------|------------|--------|
| Senior Citizens Services      | \$ 173,021 | 28,730 |
| Illinois Municipal Retirement | 874        | 15,137 |
| Social Security               | 836        | 14,680 |

#### Recommendation

We recommended the Township investigate the causes of the funds over budget and adopt appropriate future funding measures.

#### Status

This comment has not been implemented and will be repeated in the future.

#### Management Response

The demand for senior programming and nutrition have come back to pre-covid levels. This coupled with elevated inflation during the year related to both service and food costs exceeded expectations at the start of the budget year. These budgets have been increased in FY25 to help bring more in line with actual.

## **UPCOMING STANDARDS**

### **1. GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Township's financial statements for the year ended March 31, 2026.

### **2. GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Township's financial statements for the year ended March 31, 2027.

# **HANOVER TOWNSHIP, ILLINOIS**

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## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**FOR THE FISCAL YEAR ENDED  
MARCH 31, 2025**

250 S. Route 59  
Bartlett, IL 60103  
Phone: 630.837.0301  
[www.hanover-township.org](http://www.hanover-township.org)

**HANOVER TOWNSHIP, ILLINOIS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED MARCH 31, 2025**

**Prepared by:**  
**Department of Administrative Services**

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Township including:

List of Principal Officials

Organizational Chart

Letter of Transmittal

Certificate of Achievement for Excellence in Financial Reporting

## Elected Officials

Brian P. McGuire  
*Supervisor*

Katy Dolan Baumer  
*Clerk*

Khaja Moinuddin  
*Assessor*

Alisa “Lee” Beattie  
Craig Essick  
Eugene N. Martinez  
Denise Noyola  
*Trustees*

## Administrative Staff

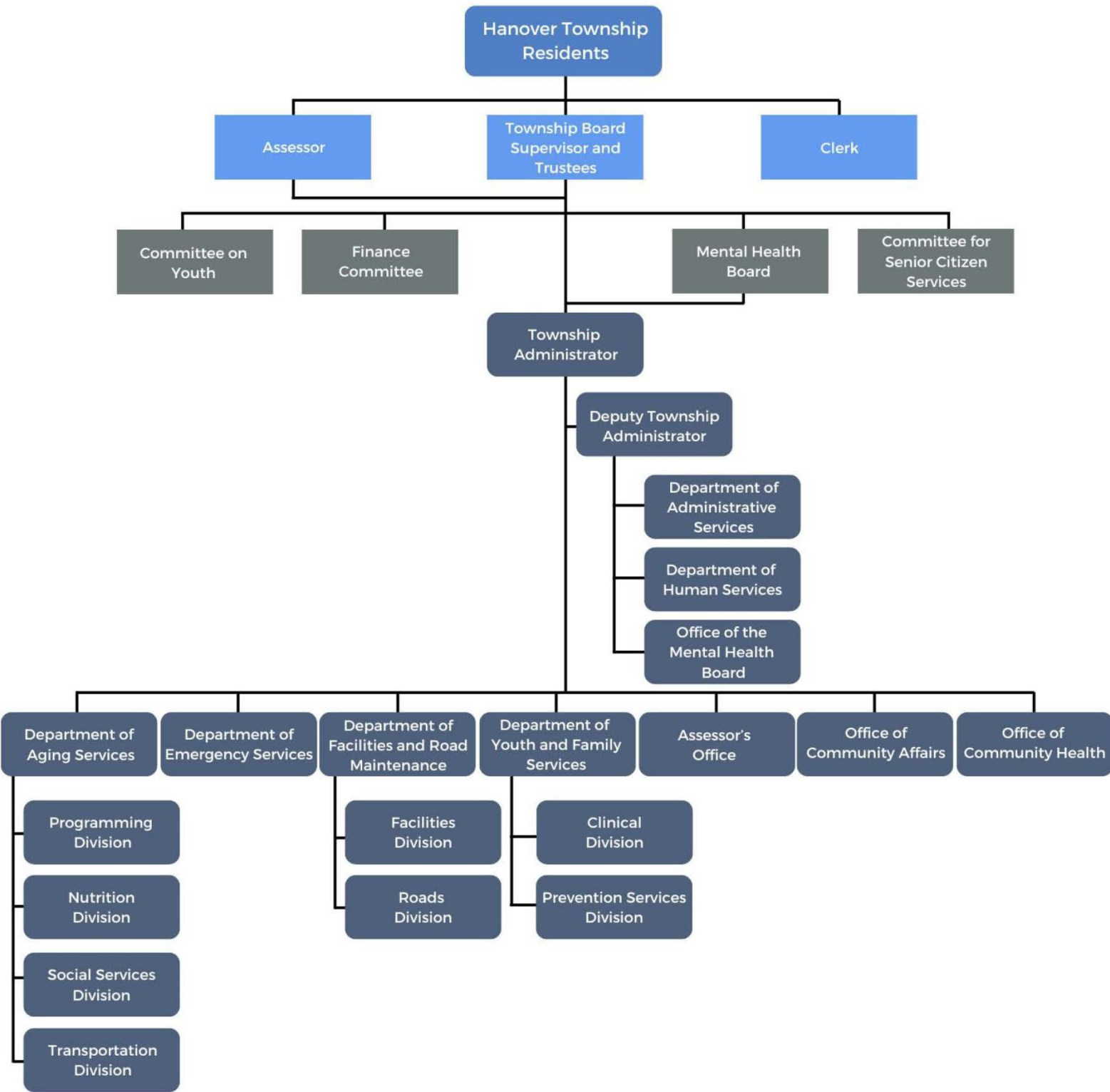
James C. Barr  
*Township Administrator*

Kristin Vana  
*Deputy Township Administrator*

Hailey Matich  
*Assistant to the Administrator*



# Organizational Chart





Supervisor  
**Brian P. McGuire**

Clerk  
**Katy Dolan Baumer**

Assessor  
**Khaja Moinuddin**

Trustees  
**Alisa "Lee" Beattie**  
**Craig Essick**  
**Eugene N. Martinez**  
**Denise Noyola**

Administrator  
**James C. Barr, MPA**

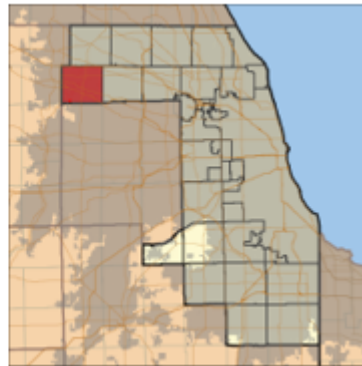
August 14, 2025

Board of Trustees  
 Hanover Township  
 250 S. Route 59  
 Bartlett, Illinois 60103

Honorable Trustees and Citizens of the Township:

The Annual Comprehensive Financial Report (ACFR) of Hanover Township for the fiscal year ending March 31, 2025 is submitted herewith. The report was prepared by the Township's Supervisor, Administrator and accountant. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with Hanover Township. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of Hanover Township as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Township's financial affairs have been included.

This report includes all funds of the Township. Hanover Township contains portions of six communities within its jurisdiction: Streamwood, Bartlett, Hanover Park, Elgin, Schaumburg and Hoffman Estates. Specific operating departments within the Township include: Department of Administrative Services, Department of Emergency Services, the Office of Community Health, Department of Aging Services, Department of Youth and Family Services, Department of Human Services, Department of Facilities and Road Maintenance, Office of the Mental Health Board, Assessor's Office, and the Office of Community Affairs.



## ECONOMIC CONDITION AND OUTLOOK

Hanover Township is a municipal corporation of the State of Illinois. The Township covers approximately 36 square miles, is located in Cook County, and is approximately 30 miles northwest of downtown Chicago. The Township maintains a total of three locations in four different municipalities. The Bartlett locations are as follows: Town Hall at 250 S. Route 59, Senior Center at 240 S. Route 59, and the Emergency Services Station at 300 S. Route 59. The Hanover Park location is the Astor Avenue Community Center at 7431 Astor Avenue and the Elgin location is Izaak Walton Youth Center at 899 Jay Street.

The 2022 American Community Survey (ACS) has the population of 97,874 for the Township. The 2022 median household income is \$91,313 and per capita income is \$33,164. The potential for future population growth is modest even with a slightly improving housing market as the Township has minimal buildable land available for future development. Throughout the last three tax years ('21 through '23), the Township's equalized assessed valuation has increased by 32% primarily due to the quadrennial reassessment.

The Township levies taxes for four agencies. The agencies are the Town of Hanover, General Assistance (Human Services), Road Maintenance, and Mental Health. Within the Town of Hanover are the following funds: Corporate, IMRF, Social Security, and Senior Citizens. The annual assessed valuation (EAV) is shown below.

| Tax Year | EAV              | Town Tax Rate | General Asst. Tax Rate | Road Maintenance Tax Rate | Mental Health Tax Rate |
|----------|------------------|---------------|------------------------|---------------------------|------------------------|
| 2015     | \$ 1,719,228,781 | 0.295         | 0.023                  | 0.099                     | 0.058                  |
| 2016     | 2,002,214,061    | 0.255         | 0.020                  | 0.086                     | 0.057                  |
| 2017     | 2,014,457,752    | 0.260         | 0.020                  | 0.086                     | 0.059                  |
| 2018     | 1,967,914,991    | 0.275         | 0.021                  | 0.087                     | 0.062                  |
| 2019     | 2,268,205,300    | 0.247         | 0.018                  | 0.075                     | 0.056                  |
| 2020     | 2,258,218,530    | 0.255         | 0.020                  | 0.076                     | 0.059                  |
| 2021     | 2,086,373,004    | 0.287         | 0.022                  | 0.083                     | 0.067                  |
| 2022     | 2,600,462,505    | 0.244         | 0.019                  | 0.069                     | 0.057                  |
| 2023     | 2,756,307,590    | 0.241         | 0.019                  | 0.067                     | 0.057                  |
| 2024     | N/A              | N/A           | N/A                    | N/A                       | N/A                    |

N/A - Not Available

According to the 2022 ACS, the total housing units for the Township amounted to 36,575 with an average household containing three individuals. 28% of households had children under the age of 18 living with them and 31% of households had individuals 65 years of age and older. This contributes to the Township's strong demand for community-based older adult and youth services.

## MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

The 2025 budget for operations moderately increased primarily due to inflation. The Township's total expenditures were down 3% from the prior year as a result of the decrease in capital projects. The Township was able to transfer monies into the vehicle and capital projects funds totaling \$875,000. These monies in addition to prior years' reserves, funded the following major projects from fiscal year 2025: expansion and development of the property adjacent to the Townships campus for the new Emergency Services Station, Izaak Walton Center improvements, as well as building improvements at the Town Hall and Senior Center.

## FUTURE INITIATIVES/FUTURE DIRECTION

Although the Capital Improvement Program anticipates expenditures over a five-year period, the Town Board has allocated up to \$1.6 M to be expended on Fiscal Year 2026 capital improvements. Funding of capital projects will be derived from local property tax revenues, fund reserves, and grants/donations. These funds are to be budgeted for the following projects: the Tiknis Campus expansion, Senior Center improvements, Izaak Walton Reserve improvements, and building improvements.

## FINANCIAL INFORMATION

Accounting System and Budgetary Control - The Township's records for general governmental operations are maintained on an accrual basis, with the revenues being recorded when earned and expenditures being recorded when the liability is incurred or the economic asset is used.

In developing and maintaining the Township's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Township's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control has been established at the individual fund level. Financial reports are produced showing budget and actual expenditures by line item, and are distributed monthly to Township departmental and divisional management and to others upon request.

Individual line items are reviewed and analyzed for budgetary compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$5,000 and having a useful life of more than 1 year) are monitored and controlled item by item. Revenue budgets are reviewed monthly.

Additionally, all expenditures are reviewed by the Supervisor and the Board prior to the release of payments.

The Reporting Entity and its Services - This report includes all of the funds and activities controlled by the Township.

The Township participates in the Illinois Municipal Retirement Fund and Illinois Counties Risk Management Trust. Those organizations are separate legal entities because (1) they are organized entities, (2) have governmental character, and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

General Government Functions - The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, interest income, grants, donations and miscellaneous sources.

Property taxes are a major source of income for general operations. The Township's property taxes make up 71% of the total revenue for the major governmental funds.

Allocation of the property tax levy for 2023 and the preceding tax year are as follows (amounts for each \$100 of assessed value).

| Purpose                 | 2023  | 2022  |
|-------------------------|-------|-------|
| Town of Hanover         | 0.241 | 0.244 |
| General Assistance Fund | 0.019 | 0.019 |
| Road Maintenance Fund   | 0.067 | 0.069 |
| Mental Health Fund      | 0.057 | 0.057 |
| Total Tax Rate          | 0.384 | 0.389 |

The Town of Hanover represents the Corporate, Senior, IMRF, and Social Security Funds. The maximum tax rate for the Corporate Fund is .2500. The maximum tax rate for Senior Services and Mental Health Fund is .1500.

Capital Assets Additions - As of March 31, 2025 the general capital assets of Hanover Township amounted to \$10,383,909. The increase in capital assets is a result from building improvements, office furniture and equipment, and infrastructure totaling \$82,225.

Independent Audit - Chapter 50, Section 310/2 of the Illinois Revised Statutes requires that Townships secure a licensed public accountant to perform an annual audit of accounts. The firm of Lauterbach and Amen, LLP has performed the audit for the year ended March 31, 2025. Their unmodified opinion on the general-purpose financial statements is presented in this report.

## OTHER INFORMATION

Awards & Acknowledgments – The government received the GFOA’s Distinguished Budget Presentation Award for its annual budget document dated April 1, 2024, the GFOA’s Award for Reporting Excellence for its ACFR dated March 31, 2024, and the GFOA’s Popular Annual Financial Report for the fiscal year ended March 31, 2024. To qualify for the Distinguished Budget Presentation Award, the government’s budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. The Illinois Policy Institute has also recognized the Township as one of the few local governments to provide 100% transparency online.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff. Appreciation is expressed to the Township's employees throughout the organization, especially those employees who were instrumental in the successful completion of this report.

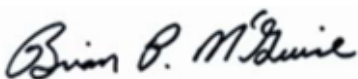
We would like to thank the Hanover Township board and elected officials for their interest and support in planning and conducting the financial operation of the Township in a responsible and progressive manner.

Respectfully submitted,

Brian P. McGuire  
Supervisor

James C. Barr  
Administrator

James R. Howard  
Finance







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Hanover Township  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

March 31, 2024

*Christopher P. Morrell*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITOR'S REPORT**

This section includes the opinion of the Township's independent auditing firm.



## INDEPENDENT AUDITOR'S REPORT

August 14, 2025

The Board of Trustees  
Hanover Township  
Bartlett, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanover Township (the Township), Illinois as of and for the year ended March 31, 2025, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanover Township, Illinois, as of March 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those 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 Township, 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 the 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 Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Hanover Township, Illinois  
August 14, 2025

### **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 generally accepted 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 generally accepted 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 Township'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 Township'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.

### **Required Supplementary Information**

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

Hanover Township, Illinois  
August 14, 2025

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hanover Township, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

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

**Management's Discussion and Analysis****March 31, 2025 (Unaudited)**

---

Our discussion and analysis of the Hanover Township (the Township), Illinois' financial performance provides an overview of the Township's financial activities for the fiscal year ended March 31, 2025. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the Township's financial statements, which can be found in the basic financial statements section of this report.

**FINANCIAL HIGHLIGHTS**

- The Township's net position increased by \$225,199, or 1.3 percent, as a result of of this year's operations.
- During the year, government-wide revenues totaled \$11,890,605, while expenses totaled \$11,665,406, resulting in an increase to net position of \$225,199.
- The Township's net position totaled \$17,809,450 on March 31, 2025, which includes \$8,574,459 net investment in capital assets, \$4,873,964 subject to external restrictions, and \$4,361,027 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$332,751 or 10.4 percent, resulting in ending fund balance of \$3,518,422.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds. The remaining statements provide financial information about activities for which the Township acts solely as a trustee or agent for the benefit of those outside of the government.

**Government-Wide Financial Statements**

The government-wide financial statements provide readers with a broad overview of the Township's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Township's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's infrastructure, is needed to assess the overall health of the Township.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**Management's Discussion and Analysis****March 31, 2025 (Unaudited)**

---

**USING THIS ANNUAL REPORT - Continued****Government-Wide Financial Statements - Continued**

The government-wide financial statements display functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Township include general government, emergency services, youth and family services, community relations, community health, road maintenance, mental health, and senior center.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township are considered governmental funds.

**Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Township maintains ten 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 Fund, Senior Citizens Services Fund, Road Maintenance Fund, Mental Health Fund, General Assistance Fund and Capital Projects Fund. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Township adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

**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.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Township's I.M.R.F. employee pension obligations and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

**Management's Discussion and Analysis**  
**March 31, 2025 (Unaudited)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Township, assets/deferred outflows exceeded liabilities/deferred inflows by \$17,809,450.

|                                  | Net Position  |            |
|----------------------------------|---------------|------------|
|                                  | 2025          | 2024       |
| Current Assets                   | \$ 15,768,466 | 15,265,001 |
| Capital Assets                   | 10,383,909    | 10,965,190 |
| Total Assets                     | 26,152,375    | 26,230,191 |
| Deferred Outflows                | 587,613       | 905,260    |
| Total Assets/Deferred Outflows   | 26,739,988    | 27,135,451 |
| Long-Term Liabilities            | 2,808,761     | 3,624,888  |
| Other Liabilities                | 1,142,855     | 1,054,401  |
| Total Liabilities                | 3,951,616     | 4,679,289  |
| Deferred Inflows                 | 4,978,922     | 4,871,911  |
| Inflows                          | 8,930,538     | 9,551,200  |
| Net Position                     |               |            |
| Net Investment in Capital Assets | 8,574,459     | 8,478,205  |
| Restricted                       | 4,873,964     | 4,914,408  |
| Unrestricted                     | 4,361,027     | 4,191,638  |
| Total Net Position               | 17,809,450    | 17,584,251 |

A large portion of the Township's net position, \$8,574,459, reflects its investment in capital assets (for example, land, construction in progress, buildings, building improvements, office furniture and equipment, trucks and equipment, buses, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$4,873,964, of the Township's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$4,361,027 represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

**Management's Discussion and Analysis**  
**March 31, 2025 (Unaudited)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

|                                | Changes in Net Position |            |
|--------------------------------|-------------------------|------------|
|                                | 2025                    | 2024       |
| Revenues                       |                         |            |
| Program Revenues               |                         |            |
| Charges for Services           | \$ 612,761              | 596,891    |
| Operating Grants/Contributions | 849,665                 | 795,849    |
| Capital Grants/Contributions   | 390,000                 | 1,052,100  |
| General Revenues               |                         |            |
| Property Tax                   | 9,436,837               | 9,541,660  |
| Replacement Tax                | 101,737                 | 173,686    |
| Investment Income              | 423,561                 | 266,520    |
| Miscellaneous                  | 76,044                  | 50,973     |
| Total Revenues                 | 11,890,605              | 12,477,679 |
| Expenses                       |                         |            |
| General Government             | 4,224,225               | 3,135,577  |
| Emergency Services             | 277,119                 | 244,997    |
| Youth and Family Services      | 1,128,745               | 980,323    |
| Community Relations            | 293,713                 | 270,604    |
| Community Health               | 198,630                 | 285,337    |
| Home Relief                    | 139,225                 | 128,585    |
| Road Maintenance               | 1,112,296               | 915,625    |
| Mental Health                  | 1,552,938               | 1,497,261  |
| Senior Center                  | 2,672,888               | 2,613,410  |
| Interest on Long-Term Debt     | 65,627                  | 88,648     |
| Total Expenses                 | 11,665,406              | 10,160,367 |
| Change in Net Position         | 225,199                 | 2,317,312  |
| Net Position - Beginning       | 17,584,251              | 15,266,939 |
| Net Position - Ending          | 17,809,450              | 17,584,251 |

Net position of the Township's governmental activities increased by 1.3 percent (\$17,809,450 in 2025 compared to \$17,584,251 in 2024). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$4,361,027 at March 31, 2025.

**Management's Discussion and Analysis**  
**March 31, 2025 (Unaudited)**

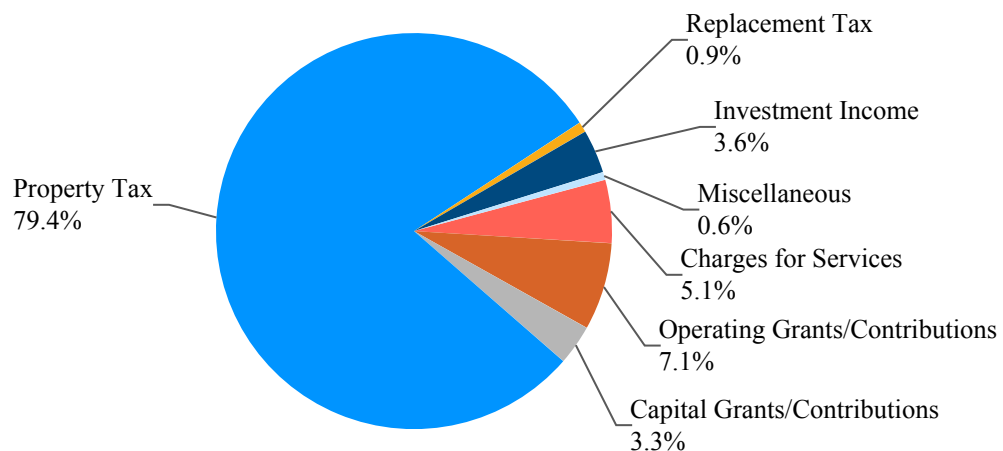
**GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued**

**Governmental Activities**

Revenues for governmental activities totaled \$11,890,605, while the cost of all governmental functions totaled \$11,665,406, resulting in an increase of \$225,199. In 2024, revenues of \$12,477,679 exceeded expenses of \$10,160,367, resulting in an increase of \$2,317,312. The increase in 2025 was mostly due to increased investment income as a result of favorable market conditions.

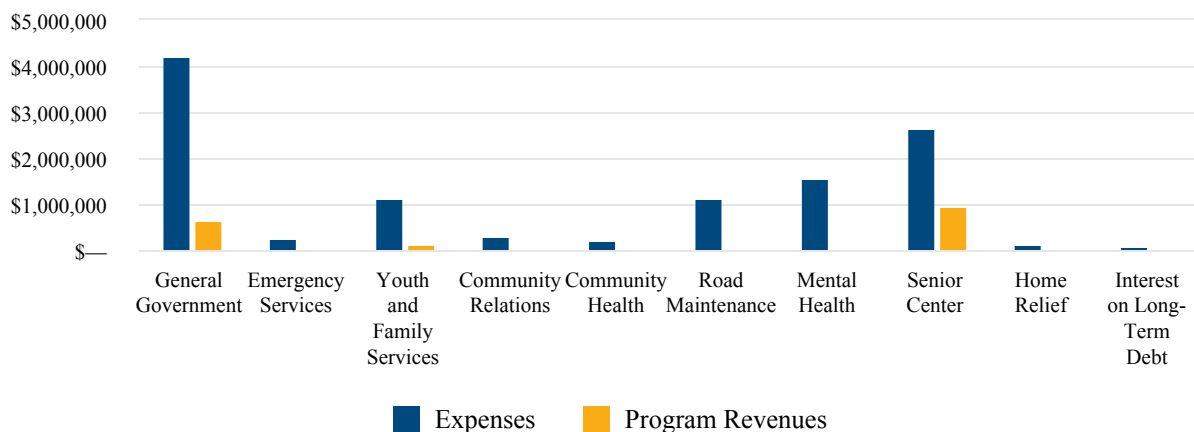
The following table graphically depicts the major revenue sources of the Township. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Township receives from replacement taxes.

**Revenue by Source - Governmental Activities**



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.

**Expenses and Program Revenues - Governmental Activities**



**Management's Discussion and Analysis**  
**March 31, 2025 (Unaudited)**

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

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the Township's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Township's governmental funds reported combining ending fund balances of \$10,074,148, which is \$333,108, or 3.4 percent, higher than last year's total of \$9,741,040. Of the \$10,074,148 total, \$3,476,553, or approximately 34.5 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Township. At March 31, 2025, unassigned fund balance in the General Fund was \$3,476,553, which represents 98.8 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 79.2 percent of total General Fund expenditures.

The fund balance in the General Fund at year-end was \$3,518,422, while the previous fiscal year reported a fund balance of \$3,185,671. This is an increase of \$332,751, or 10.4 percent. The increase is due to investment income, increased passport services revenues, and implementation of Disability Services programs.

The fund balance in the Senior Citizens Services Fund at year-end was \$1,221,576, while the previous fiscal year reported a fund balance of \$1,166,449. This is an increase of \$55,127, or 4.7 percent. The increase is due to increased Home Delivered Meals and Nutrition Grants and accompanying program expenditures.

The fund balance in the Road Maintenance Fund at year-end was \$792,671, while the previous fiscal year reported a fund balance of \$942,180. This is a decrease of \$149,509, or 15.9 percent. While operations remained consistent with the prior year Road Maintenance had more Road Resurfacing projects and contracted road projects.

The fund balance in the Mental Health Fund at year-end was \$1,563,764, while the previous fiscal year reported a fund balance of \$1,493,858. This is an increase of \$69,906, or 4.7 percent. The increase is due to increases in property tax revenue and investment income.

The fund balance in the General Assistance Fund at year-end was \$1,044,098, while the previous fiscal year reported a fund balance of \$1,009,442. This is an increase of \$34,656, or 3.4 percent. The increase is due to lower administrative costs.

The fund balance in the Capital Projects Fund at year-end was \$900,792, while the previous fiscal year reported a fund balance of \$1,056,939. This is a decrease of \$156,147, or 14.8 percent. The decrease is due to planned spend down on capital related projects and grant receipts being lower than expected.

**Management's Discussion and Analysis****March 31, 2025 (Unaudited)****GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Trustees made no budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$5,385,900, compared to budgeted revenues of \$5,194,000. Revenues for most functions came in over budget including investment income and charges for services. The implementation of the Disability Services programs was new in FY25.

The General Fund actual expenditures for the year were \$140,851 less than budgeted (\$4,388,149 actual compared to \$4,529,000 budgeted). This is attributed to lower personnel costs.

**CAPITAL ASSETS**

The Township's investment in capital assets for its governmental activities as of March 31, 2025 was \$10,383,909 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, building improvements, office furniture and equipment, trucks and equipment, buses, and infrastructure.

|                                | Capital Assets - Net of Depreciation |            |
|--------------------------------|--------------------------------------|------------|
|                                | 2025                                 | 2024       |
| Land                           | \$ 2,329,747                         | 2,329,747  |
| Construction in Progress       | 3,330,988                            | 3,330,988  |
| Buildings                      | 2,115,852                            | 2,324,837  |
| Building Improvements          | 1,831,293                            | 2,012,695  |
| Office Furniture and Equipment | 165,103                              | 173,796    |
| Trucks and Equipment           | 249,862                              | 335,104    |
| Buses                          | 141,212                              | 175,081    |
| Infrastructure                 | 219,852                              | 282,942    |
| Totals                         | 10,383,909                           | 10,965,190 |

This year's major additions included:

|                       |               |
|-----------------------|---------------|
| Building Improvements | \$ 56,209     |
| Trucks and Equipment  | 20,399        |
| Infrastructure        | 5,617         |
|                       | <u>82,225</u> |

Additional information regarding the capital assets can be found in Note 3 of this report.

**Management's Discussion and Analysis**  
**March 31, 2025 (Unaudited)**

**DEBT ADMINISTRATION**

At year-end, the Township had total outstanding debt of \$1,530,291 as compared to \$2,207,826 in the previous year, a decrease of 30.7 percent. The following is a comparative statement of outstanding debt:

|                           | Long-Term Debt Outstanding |           |
|---------------------------|----------------------------|-----------|
|                           | 2025                       | 2024      |
| Debt Certificates Payable | \$ 1,530,291               | 2,207,826 |

State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 2.875 percent of its total assessed valuation. The current debt limit for the Township is \$79,243,843.

Additional information on the Township's long-term debt can be found in Note 3 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Township's elected and appointed officials considered many factors when setting the fiscal year 2026 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the Township is faced with a similar economic environment as many other local municipalities are faced with, including inflation, and unemployment rates.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Administrator, Hanover Township, 250 S. Route 59, Bartlett, Illinois 60103-1684.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**Statement of Net Position**

**March 31, 2025**

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**See Following Page**

**Statement of Net Position**  
**March 31, 2025**

|                                                 | <u>Governmental<br/>Activities</u> |
|-------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                   |                                    |
| Current Assets                                  |                                    |
| Cash and Investments                            | \$ 10,265,021                      |
| Receivables - Net of Allowances                 | 5,416,371                          |
| Prepays                                         | <u>87,074</u>                      |
| Total Current Assets                            | <u>15,768,466</u>                  |
| Noncurrent Assets                               |                                    |
| Capital Assets                                  |                                    |
| Nondepreciable                                  | 5,660,735                          |
| Depreciable                                     | 16,115,875                         |
| Accumulated Depreciation                        | <u>(11,392,701)</u>                |
| Total Noncurrent Assets                         | <u>10,383,909</u>                  |
| Total Assets                                    | <u>26,152,375</u>                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                                    |
| Deferred Items - IMRF                           | <u>587,613</u>                     |
| Total Assets and Deferred Outflows of Resources | <u>26,739,988</u>                  |

The notes to the financial statements are an integral part of this statement.

|                                                     | <u>Governmental<br/>Activities</u> |
|-----------------------------------------------------|------------------------------------|
| <b>LIABILITIES</b>                                  |                                    |
| Current Liabilities                                 |                                    |
| Accounts Payable                                    | \$ 217,245                         |
| Accrued Payroll                                     | 222,795                            |
| Accrued Interest Payable                            | 18,842                             |
| Retainage Payable                                   | 279,159                            |
| Current Portion of Long-Term Liabilities            | 404,814                            |
| Total Current Liabilities                           | <u>1,142,855</u>                   |
| Noncurrent Liabilities                              |                                    |
| Compensated Absences Payable                        | 393,900                            |
| Net Pension Liability - IMRF                        | 1,190,909                          |
| Debt Certificates Payable                           | 1,223,952                          |
| Total Noncurrent Liabilities                        | <u>2,808,761</u>                   |
| Total Liabilities                                   | <u>3,951,616</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                    |
| Property Taxes                                      | 4,975,119                          |
| Deferred Items - IMRF                               | 3,803                              |
| Total Deferred Inflows of Resources                 | <u>4,978,922</u>                   |
| Total Liabilities and Deferred Inflows of Resources | <u>8,930,538</u>                   |
| <b>NET POSITION</b>                                 |                                    |
| Net Investment in Capital Assets                    | 8,574,459                          |
| Restricted                                          |                                    |
| Senior Services                                     | 1,282,063                          |
| Road Maintenance                                    | 790,790                            |
| Mental Health                                       | 1,556,505                          |
| General Assistance                                  | 1,037,365                          |
| Retirement Benefits                                 | 207,241                            |
| Unrestricted                                        | <u>4,361,027</u>                   |
| Total Net Position                                  | <u>17,809,450</u>                  |

The notes to the financial statements are an integral part of this statement.

**Statement of Activities**

**For the Fiscal Year Ended March 31, 2025**

|                                  | Expenses     | Program Revenues           |                                       |                                     | Net<br>(Expenses)/<br>Revenues |
|----------------------------------|--------------|----------------------------|---------------------------------------|-------------------------------------|--------------------------------|
|                                  |              | Charges<br>for<br>Services | Operating<br>Grants/<br>Contributions | Capital<br>Grants/<br>Contributions |                                |
| Governmental Activities          |              |                            |                                       |                                     |                                |
| General Government               | \$ 4,224,225 | 275,966                    | 7,772                                 | 390,000                             | (3,550,487)                    |
| Emergency Services               | 277,119      | 33,426                     | —                                     | —                                   | (243,693)                      |
| Youth and Family Services        | 1,128,745    | 33,948                     | 112,000                               | —                                   | (982,797)                      |
| Community Relations              | 293,713      | 34,584                     | —                                     | —                                   | (259,129)                      |
| Community Health                 | 198,630      | —                          | —                                     | —                                   | (198,630)                      |
| Home Relief                      | 139,225      | —                          | —                                     | —                                   | (139,225)                      |
| Road Maintenance                 | 1,112,296    | —                          | —                                     | —                                   | (1,112,296)                    |
| Mental Health                    | 1,552,938    | 5,574                      | —                                     | —                                   | (1,547,364)                    |
| Senior Center                    | 2,672,888    | 229,263                    | 729,893                               | —                                   | (1,713,732)                    |
| Interest on Long-Term Debt       | 65,627       | —                          | —                                     | —                                   | (65,627)                       |
| Total Governmental Activities    | 11,665,406   | 612,761                    | 849,665                               | 390,000                             | (9,812,980)                    |
| General Revenues                 |              |                            |                                       |                                     |                                |
| Taxes                            |              |                            |                                       |                                     |                                |
| Property Tax                     |              |                            |                                       |                                     | 9,436,837                      |
| Intergovernmental - Unrestricted |              |                            |                                       |                                     |                                |
| Replacement Tax                  |              |                            |                                       |                                     | 101,737                        |
| Investment Income                |              |                            |                                       |                                     | 423,561                        |
| Miscellaneous                    |              |                            |                                       |                                     | 76,044                         |
|                                  |              |                            |                                       |                                     | <u>10,038,179</u>              |
| Change in Net Position           |              |                            |                                       |                                     | 225,199                        |
| Net Position - Beginning         |              |                            |                                       |                                     | <u>17,584,251</u>              |
| Net Position - Ending            |              |                            |                                       |                                     | <u><u>17,809,450</u></u>       |

The notes to the financial statements are an integral part of this statement.

**Balance Sheet - Governmental Funds**  
**March 31, 2025**

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**See Following Page**

**Balance Sheet - Governmental Funds**  
**March 31, 2025**

|                                                                    | <u>General</u>          |
|--------------------------------------------------------------------|-------------------------|
| <b>ASSETS</b>                                                      |                         |
| Cash and Investments                                               | \$ 3,635,791            |
| Receivables - Net of Allowances                                    |                         |
| Property Taxes                                                     | 2,678,662               |
| Accounts                                                           | —                       |
| Prepays                                                            | <u>41,869</u>           |
| Total Assets                                                       | <u><u>6,356,322</u></u> |
| <b>LIABILITIES</b>                                                 |                         |
| Accounts Payable                                                   | 217,245                 |
| Accrued Payroll                                                    | 108,191                 |
| Retainage Payable                                                  | —                       |
| Total Liabilities                                                  | <u>325,436</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                         |
| Property Taxes                                                     | <u>2,512,464</u>        |
| Total Liabilities and Deferred Inflows of Resources                | <u><u>2,837,900</u></u> |
| <b>FUND BALANCES</b>                                               |                         |
| Nonspendable                                                       | 41,869                  |
| Restricted                                                         | —                       |
| Assigned                                                           | —                       |
| Unassigned                                                         | <u>3,476,553</u>        |
| Total Fund Balances                                                | <u><u>3,518,422</u></u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u><u>6,356,322</u></u> |

The notes to the financial statements are an integral part of this statement.

| Special Revenue                |                     |                  |                       |                     |           |            |
|--------------------------------|---------------------|------------------|-----------------------|---------------------|-----------|------------|
| Senior<br>Citizens<br>Services | Road<br>Maintenance | Mental<br>Health | General<br>Assistance | Capital<br>Projects | Nonmajor  | Totals     |
| 1,205,688                      | 766,338             | 1,505,829        | 1,031,524             | 1,071,838           | 1,048,013 | 10,265,021 |
| 762,844                        | 512,603             | 850,814          | 268,378               | —                   | 234,957   | 5,308,258  |
| —                              | —                   | —                | —                     | 108,113             | —         | 108,113    |
| 29,332                         | 1,881               | 7,259            | 6,733                 | —                   | —         | 87,074     |
| 1,997,864                      | 1,280,822           | 2,363,902        | 1,306,635             | 1,179,951           | 1,282,970 | 15,768,466 |
| —                              | —                   | —                | —                     | —                   | —         | 217,245    |
| 60,774                         | 8,542               | 3,347            | 12,174                | —                   | 29,767    | 222,795    |
| —                              | —                   | —                | —                     | 279,159             | —         | 279,159    |
| 60,774                         | 8,542               | 3,347            | 12,174                | 279,159             | 29,767    | 719,199    |
| 715,514                        | 479,609             | 796,791          | 250,363               | —                   | 220,378   | 4,975,119  |
| 776,288                        | 488,151             | 800,138          | 262,537               | 279,159             | 250,145   | 5,694,318  |
| 29,332                         | 1,881               | 7,259            | 6,733                 | —                   | —         | 87,074     |
| 1,192,244                      | 790,790             | 1,556,505        | 1,037,365             | —                   | 297,060   | 4,873,964  |
| —                              | —                   | —                | —                     | 900,792             | 735,765   | 1,636,557  |
| —                              | —                   | —                | —                     | —                   | —         | 3,476,553  |
| 1,221,576                      | 792,671             | 1,563,764        | 1,044,098             | 900,792             | 1,032,825 | 10,074,148 |
| 1,997,864                      | 1,280,822           | 2,363,902        | 1,306,635             | 1,179,951           | 1,282,970 | 15,768,466 |

The notes to the financial statements are an integral part of this statement.

**Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities****March 31, 2025**


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|                                                                                                                          |                          |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>Total Governmental Fund Balances</b>                                                                                  | <b>\$ 10,074,148</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 funds. | 10,383,909               |
| Deferred outflows (inflows) of resources related to the pensions not reported in the funds.<br>Deferred Items - IMRF     | 583,810                  |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.         |                          |
| Compensated Absences Payable                                                                                             | (492,375)                |
| Net Pension Liability - IMRF                                                                                             | (1,190,909)              |
| Debt Certificates Payable                                                                                                | (1,530,291)              |
| Accrued Interest Payable                                                                                                 | (18,842)                 |
| <b>Net Position of Governmental Activities</b>                                                                           | <b><u>17,809,450</u></b> |

The notes to the financial statements are an integral part of this statement.

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended March 31, 2025**

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**See Following Page**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Fiscal Year Ended March 31, 2025**

|                                 | <u>General</u>          |
|---------------------------------|-------------------------|
| Revenues                        |                         |
| Taxes                           | \$ 4,708,295            |
| Intergovernmental               | 154,899                 |
| Charges for Services            | 342,336                 |
| Investment Income               | 179,750                 |
| Miscellaneous                   | 620                     |
| Total Revenues                  | <u>5,385,900</u>        |
| Expenditures                    |                         |
| General Government              | 2,489,942               |
| Emergency Services              | 277,119                 |
| Youth and Family Services       | 1,128,745               |
| Community Relations             | 293,713                 |
| Community Health                | 198,630                 |
| Home Relief                     | —                       |
| Road Maintenance                | —                       |
| Mental Health                   | —                       |
| Senior Center                   | —                       |
| Capital Outlay                  | —                       |
| Debt Service                    |                         |
| Principal Retirement            | —                       |
| Interest and Fiscal Charges     | —                       |
| Total Expenditures              | <u>4,388,149</u>        |
| Excess (Deficiency) of Revenues |                         |
| Over (Under) Expenditures       | <u>997,751</u>          |
| Other Financing Sources (Uses)  |                         |
| Transfers In                    | —                       |
| Transfers Out                   | (665,000)               |
|                                 | <u>(665,000)</u>        |
| Net Change in Fund Balances     | 332,751                 |
| Fund Balances - Beginning       | <u>3,185,671</u>        |
| Fund Balances - Ending          | <u><u>3,518,422</u></u> |

The notes to the financial statements are an integral part of this statement.

| Special Revenue                |                     |                  |                       |                     |           |            |
|--------------------------------|---------------------|------------------|-----------------------|---------------------|-----------|------------|
| Senior<br>Citizens<br>Services | Road<br>Maintenance | Mental<br>Health | General<br>Assistance | Capital<br>Projects | Nonmajor  | Totals     |
| 1,334,823                      | 932,754             | 1,537,400        | 512,440               | —                   | 411,125   | 9,436,837  |
| 729,893                        | 37,865              | 15,730           | 13,015                | 390,000             | —         | 1,341,402  |
| 229,263                        | —                   | 5,574            | —                     | —                   | 35,588    | 612,761    |
| 50,137                         | 44,869              | 60,756           | 48,871                | —                   | 39,178    | 423,561    |
| 56,041                         | 460                 | —                | 18,923                | —                   | —         | 76,044     |
| 2,400,157                      | 1,015,948           | 1,619,460        | 593,249               | 390,000             | 485,891   | 11,890,605 |
| —                              | —                   | —                | 424,368               | —                   | 466,728   | 3,381,038  |
| —                              | —                   | —                | —                     | —                   | —         | 277,119    |
| —                              | —                   | —                | —                     | —                   | —         | 1,128,745  |
| —                              | —                   | —                | —                     | —                   | —         | 293,713    |
| —                              | —                   | —                | —                     | —                   | —         | 198,630    |
| —                              | —                   | —                | 139,225               | —                   | —         | 139,225    |
| —                              | 980,457             | —                | —                     | —                   | —         | 980,457    |
| —                              | —                   | 1,549,554        | —                     | —                   | —         | 1,549,554  |
| 2,475,030                      | —                   | —                | —                     | —                   | —         | 2,475,030  |
| —                              | —                   | —                | —                     | 375,645             | 7,839     | 383,484    |
| —                              | —                   | —                | —                     | 677,535             | —         | 677,535    |
| —                              | —                   | —                | —                     | 72,967              | —         | 72,967     |
| 2,475,030                      | 980,457             | 1,549,554        | 563,593               | 1,126,147           | 474,567   | 11,557,497 |
| (74,873)                       | 35,491              | 69,906           | 29,656                | (736,147)           | 11,324    | 333,108    |
| 155,000                        | —                   | —                | 5,000                 | 580,000             | 135,000   | 875,000    |
| (25,000)                       | (185,000)           | —                | —                     | —                   | —         | (875,000)  |
| 130,000                        | (185,000)           | —                | 5,000                 | 580,000             | 135,000   | —          |
| 55,127                         | (149,509)           | 69,906           | 34,656                | (156,147)           | 146,324   | 333,108    |
| 1,166,449                      | 942,180             | 1,493,858        | 1,009,442             | 1,056,939           | 886,501   | 9,741,040  |
| 1,221,576                      | 792,671             | 1,563,764        | 1,044,098             | 900,792             | 1,032,825 | 10,074,148 |

The notes to the financial statements are an integral part of this statement.

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities**  
**For the Fiscal Year Ended March 31, 2025**

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|                                                               |                   |
|---------------------------------------------------------------|-------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b> | <b>\$ 333,108</b> |
|---------------------------------------------------------------|-------------------|

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|                      |           |
|----------------------|-----------|
| Capital Outlays      | 82,225    |
| Depreciation Expense | (663,506) |

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

|                                 |           |
|---------------------------------|-----------|
| Change in Deferred Items - IMRF | (314,160) |
|---------------------------------|-----------|

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

|                                        |          |
|----------------------------------------|----------|
| Change in Compensated Absences Payable | (35,661) |
| Change in Net Pension Liability - IMRF | 138,318  |
| Retirement of Debt                     | 677,535  |

Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

|       |
|-------|
| 7,340 |
|-------|

**Changes in Net Position of Governmental Activities**

|                |
|----------------|
| <u>225,199</u> |
|----------------|

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Hanover Township (the Township) operates under a Board of Trustees form of government, and provides the following services: general assistance, road maintenance, assessment of properties, general administrative services, services for youth and seniors, community health, emergency services and mental health.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Township's accounting policies established in GAAP and used by the Township are described below.

**REPORTING ENTITY**

The Township is a municipal corporation governed by an elected Board of a Township Supervisor and four Township Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Township as pension trust funds and there are no discretely component units to include in the reporting entity.

**BASIS OF PRESENTATION****Government-Wide Statements**

The Township's basic financial statements include both government-wide (reporting the Township as a whole) and fund financial statements (reporting the Township's major funds). The Township's general assistance, road maintenance, assessment of properties, general administrative services, services for youth and seniors, community health, emergency services and mental health are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Township's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Township first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Township's functions (general government, youth and family services, community relations, home relief, road maintenance, mental health, senior center, etc.) The functions are supported by general government revenues (property and replacement taxes, charges for services, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, youth and family services, community relations, home relief, road maintenance, mental health, senior center, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property and replacement taxes, charges for services, investment income, etc.).

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued****BASIS OF PRESENTATION - Continued****Government-Wide Statements - Continued**

The Township does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net position resulting from the current year's activities.

**Fund Financial Statements**

The financial transactions of the Township are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Township or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Township:

**Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Township:

*General Fund* is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued****BASIS OF PRESENTATION - Continued****Governmental Funds - Continued**

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Township maintains four major special revenue funds. The Senior Citizens Services Fund is used to account for revenues restricted for services and programs for seniors. The Road Maintenance Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified road maintenance activity. The Mental Health Fund is used to account for revenues restricted for services and programs in the areas of mental health, developmental disabilities and alcohol and substance abuse. The General Assistance Fund is used to account for the proceeds of specific revenue sources related to local public aid for the Township's residents. Property taxes are the major source of revenue for the General Assistance Fund. Additionally, the Township maintains three nonmajor special revenue funds.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund, a major fund, is used to account for revenues assigned for the acquisition and/or construction of capital assets. Additionally, The Township maintains one nonmajor capital projects fund.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued****MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued****Basis of Accounting - Continued**

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Township recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, replacement taxes, charges for services, and investment income. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/  
FUND BALANCE****Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. 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; Level 3 inputs are significant unobservable inputs. The Township has no investments at year-end.

**Receivables**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, utility taxes and grants. Business-type activities report utility charges as their major receivables.

**Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**Notes to the Financial Statements****March 31, 2025****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued****ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/  
FUND BALANCE - Continued****Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepaids/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$2,500, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Township as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

|                                |              |
|--------------------------------|--------------|
| Buildings                      | 30 Years     |
| Building Improvements          | 5 - 20 Years |
| Office Furniture and Equipment | 5 - 10 Years |
| Trucks and Equipment           | 7 - 20 Years |
| Buses                          | 7 - 20 Years |
| Infrastructure                 | 7 - 20 Years |

**Notes to the Financial Statements**

**March 31, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/  
FUND BALANCE - Continued**

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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 debt service expenditures.

**Compensated Absences**

Accrued paid vacation days will not carry over from the current calendar year to the next. Full-time employees must use their accrued paid vacation days prior to the expiration of the current anniversary date or forfeit the paid vacation. In certain circumstances, a request may be made to the Township Administrator to extend unused vacation days up to two (2) months past the employee's anniversary date.

The only exception to vacation day accrual is that any vacation days accrued prior to December, 31, 2001 by eligible employees may continue to accrue on an annual basis.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

**Notes to the Financial Statements**

**March 31, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/  
FUND BALANCE - Continued**

**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 and liabilities 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.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

The Township adheres to the following procedures in establishing the budgetary data included in the financial statements:

- Within the first three months of its fiscal year, the Township Board prepares the proposed combined annual budget and appropriation ordinance for the fiscal year commencing April 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- Prior to June 30, the budget is legally adopted through passage of a resolution. Prior to the last Tuesday in December, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- The Township Board may transfer up to 10% of the total appropriation between various items within any fund. If transfers of more than 10% of the of the total appropriations between various items within any fund by management need approval by the Board of Trustees, then the legal level of budgetary control is lower than the fund level.
- Formal Budgetary integration is employed as a management control device during the year.
- The 2024-2025 budget and appropriation ordinances were adopted by the Board on April 9, 2024.

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN AN INDIVIDUAL FUNDS**

The following funds had an excess of actual expenditures over budget as of the date of this report:

| Fund                          | Excess    |
|-------------------------------|-----------|
| Senior Citizens Services      | \$ 28,730 |
| Illinois Municipal Retirement | 15,137    |
| Social Security               | 14,680    |

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 3 - DETAIL NOTES ON ALL FUNDS****DEPOSITS AND INVESTMENTS**

The Township maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Township's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

**Permitted Deposits and Investments** - Statutes authorize the Township to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services,.

*Deposits.* At year-end, the carrying amount of the Township's deposits for governmental activities totaled \$10,265,021 and the bank balances totaled \$10,632,142.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Township limits its exposure to interest risk by structuring the portfolio to provide liquidity for short and long-term cash flows needs while providing a reasonable rate of return based on the current market.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township limits its exposure to credit risk by requiring investments primarily in negotiable certificates of deposit.

*Custodial Credit Risk - Deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. The Township'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 Town, an independent third party, or the Federal Reserve Bank of Chicago. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

*Custodial Credit Risk - Investments.* For an investment, this is the risk that in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. To limit its exposure to custodial credit risk for investments, the Township's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third party custodian and evidences by safekeeping receipts and a written custodial agreement.

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the Township's investment in a single issuer. The Township's investment policy requires diversification of investments to avoid unreasonable risk. No financial institution shall hold more than 33% of the Town's investment portfolio, exclusive of any securities held in safekeeping.

**Notes to the Financial Statements**

**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**PROPERTY TAXES**

Property taxes for 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and September 1. The County collect such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 0.5% of the tax levy, to reflect actual collection experience.

**INTERFUND TRANSFERS**

Interfund transfers for the fiscal year consisted of the following:

| Transfer In             | Transfer Out            | Amount         |
|-------------------------|-------------------------|----------------|
| Senior Citizen Services | Road Maintenance        | \$ 155,000 (1) |
| General Assistance      | General                 | 5,000 (2)      |
| Capital Projects        | General                 | 555,000 (2)    |
| Capital Projects        | Senior Citizen Services | 25,000 (1)     |
| Nonmajor Governmental   | General                 | 105,000 (2)    |
| Nonmajor Governmental   | Road Maintenance        | 30,000 (1)     |
|                         |                         | <u>875,000</u> |

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**CAPITAL ASSETS**

**Governmental Activities**

Depreciation expense was charged to governmental activities as follows:

|                    |                |
|--------------------|----------------|
| General Government | \$ 330,425     |
| Road Maintenance   | 131,839        |
| Mental Health      | 3,384          |
| Senior Center      | 197,858        |
|                    | <u>663,506</u> |

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**CAPITAL ASSETS - Continued**

**Governmental Activities - Continued**

Governmental capital asset activity for the fiscal year was as follows:

|                                      | Beginning<br>Balances | Increases        | Decreases | Ending<br>Balances |
|--------------------------------------|-----------------------|------------------|-----------|--------------------|
| Nondepreciable Capital Assets        |                       |                  |           |                    |
| Land                                 | \$ 2,329,747          | —                | —         | 2,329,747          |
| Construction in Progress             | 3,330,988             | —                | —         | 3,330,988          |
|                                      | <u>5,660,735</u>      | <u>—</u>         | <u>—</u>  | <u>5,660,735</u>   |
| Depreciable Capital Assets           |                       |                  |           |                    |
| Buildings                            | 5,901,762             | —                | —         | 5,901,762          |
| Building Improvements                | 4,284,240             | 56,209           | —         | 4,340,449          |
| Office Furniture and Equipment       | 1,174,354             | 20,399           | —         | 1,194,753          |
| Trucks and Equipment                 | 1,613,351             | —                | —         | 1,613,351          |
| Buses                                | 607,474               | —                | —         | 607,474            |
| Infrastructure                       | 2,452,469             | 5,617            | —         | 2,458,086          |
|                                      | <u>16,033,650</u>     | <u>82,225</u>    | <u>—</u>  | <u>16,115,875</u>  |
| Less Accumulated Depreciation        |                       |                  |           |                    |
| Buildings                            | 3,576,925             | 208,985          | —         | 3,785,910          |
| Building Improvements                | 2,271,545             | 237,611          | —         | 2,509,156          |
| Office Furniture and Equipment       | 1,000,558             | 29,092           | —         | 1,029,650          |
| Trucks and Equipment                 | 1,278,247             | 85,242           | —         | 1,363,489          |
| Buses                                | 432,393               | 33,869           | —         | 466,262            |
| Infrastructure                       | 2,169,527             | 68,707           | —         | 2,238,234          |
|                                      | <u>10,729,195</u>     | <u>663,506</u>   | <u>—</u>  | <u>11,392,701</u>  |
| Total Net Depreciable Capital Assets | <u>5,304,455</u>      | <u>(581,281)</u> | <u>—</u>  | <u>4,723,174</u>   |
| Total Net Capital Assets             | <u>10,965,190</u>     | <u>(581,281)</u> | <u>—</u>  | <u>10,383,909</u>  |

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT**

**Debt Certificates Payable**

The Township issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates payable are direct obligations and pledge the full faith and credit of the Town. Debt certificates currently outstanding are as follows:

| Issue                                                                                                                                                  | Fund Debt<br>Retired by | Beginning<br>Balances | Issuances | Retirements | Ending<br>Balances |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------|-------------|--------------------|
| \$3,000,000 Debt Certificates of 2022,<br>due in annual installments of \$243,385<br>to \$337,448 including interest at 3.25%<br>through June 1, 2029. | Capital<br>Projects     | \$ 2,207,826          | —         | 677,535     | 1,530,291          |

**Long-Term Liabilities Activity**

Changes in long-term liabilities during the fiscal year were as follows:

| Type of Debt                 | Beginning<br>Balances | Additions     | Deductions     | Ending<br>Balances | Amounts<br>Due Within<br>One Year |
|------------------------------|-----------------------|---------------|----------------|--------------------|-----------------------------------|
| Governmental Activities      |                       |               |                |                    |                                   |
| Compensated Absences         | \$ 456,714            | 35,661        | —              | 492,375            | 98,475                            |
| Net Pension Liability - IMRF | 1,329,227             | —             | 138,318        | 1,190,909          | —                                 |
| Debt Certificates Payable    | 2,207,826             | —             | 677,535        | 1,530,291          | 306,339                           |
|                              | <u>3,993,767</u>      | <u>35,661</u> | <u>815,853</u> | <u>3,213,575</u>   | <u>404,814</u>                    |

For the governmental activities, the General Fund makes payments on the compensated absences and the net pension liability. The debt certificates payable are liquidated by the Capital Projects Fund.

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**LONG-TERM DEBT - Continued**

**Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

| Fiscal<br>Year | Debt Certificates<br>Payable |                |
|----------------|------------------------------|----------------|
|                | Principal                    | Interest       |
| 2026           | \$ 306,339                   | 60,373         |
| 2027           | 316,376                      | 50,765         |
| 2028           | 326,743                      | 40,843         |
| 2029           | 337,448                      | 30,596         |
| 2030           | 243,385                      | 20,070         |
| Totals         | <u>1,530,291</u>             | <u>202,647</u> |

**Legal Debt Margin**

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school Village or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

|                                             |                         |
|---------------------------------------------|-------------------------|
| Assessed Valuation - 2023*                  | <u>\$ 2,756,307,590</u> |
| Legal Debt Limit - 2.875% of Assessed Value | 79,243,843              |
| Amount of Debt Applicable to Limit          |                         |
| None                                        | <u>—</u>                |
| Legal Debt Margin                           | <u>79,243,843</u>       |

\*2024 Assessed Valuation not currently available.

**Notes to the Financial Statements**

**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION CLASSIFICATIONS**

Net investment in capital assets was comprised of the following as of March 31, 2025:

|                                                  |                         |
|--------------------------------------------------|-------------------------|
| Governmental Activities                          |                         |
| Capital Assets - Net of Accumulated Depreciation | \$ 10,383,909           |
| Less Capital Related Debt:                       |                         |
| Debt Certificates Payable                        | (1,530,291)             |
| Retainage Payable                                | <u>(279,159)</u>        |
| Net Investment in Capital Assets                 | <u><u>8,574,459</u></u> |

**FUND BALANCE CLASSIFICATIONS**

In the governmental fund financial statements, the Township considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Township first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Township's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The Township's policy manual states that the General Fund should maintain a minimum fund balance equal to two months of operating expenditures to provide financing for unanticipated expenditures and revenue shortfalls.

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**FUND BALANCE CLASSIFICATIONS - Continued**

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

|                     | Special Revenues |                                |                     |                  |                       |                     |           | Totals     |
|---------------------|------------------|--------------------------------|---------------------|------------------|-----------------------|---------------------|-----------|------------|
|                     | General          | Senior<br>Citizens<br>Services | Road<br>Maintenance | Mental<br>Health | General<br>Assistance | Capital<br>Projects | Nonmajor  |            |
| Fund Balances       |                  |                                |                     |                  |                       |                     |           |            |
| Nonspendable        |                  |                                |                     |                  |                       |                     |           |            |
| Prepays             | \$ 41,869        | 29,332                         | 1,881               | 7,259            | 6,733                 | —                   | —         | 87,074     |
| Restricted          |                  |                                |                     |                  |                       |                     |           |            |
| Senior Services     | —                | 1,192,244                      | —                   | —                | —                     | —                   | 89,819    | 1,282,063  |
| Road Maintenance    | —                | —                              | 790,790             | —                | —                     | —                   | —         | 790,790    |
| Mental Health       | —                | —                              | —                   | 1,556,505        | —                     | —                   | —         | 1,556,505  |
| General Assistance  | —                | —                              | —                   | —                | 1,037,365             | —                   | —         | 1,037,365  |
| Retirement Benefits | —                | —                              | —                   | —                | —                     | —                   | 207,241   | 207,241    |
|                     | —                | 1,192,244                      | 790,790             | 1,556,505        | 1,037,365             | —                   | 297,060   | 4,873,964  |
| Assigned            |                  |                                |                     |                  |                       |                     |           |            |
| Capital Projects    | —                | —                              | —                   | —                | —                     | 900,792             | 735,765   | 1,636,557  |
| Unassigned          | 3,476,553        | —                              | —                   | —                | —                     | —                   | —         | 3,476,553  |
| Total Fund Balances | 3,518,422        | 1,221,576                      | 792,671             | 1,563,764        | 1,044,098             | 900,792             | 1,032,825 | 10,074,148 |

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 4 - OTHER INFORMATION****RISK MANAGEMENT**

The Township 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 Township's employees. The Township has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

**CONTINGENT LIABILITIES****Litigation**

From time to time, the Township is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Township attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Township's financial position or results of operations.

**Grants**

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

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN**

The Township contributes to one defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

**Illinois Municipal Retirement Fund (IMRF)****Plan Descriptions**

*Plan Administration.* All employees (other than those covered by the Police and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources' measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

Notes to the Financial Statements

March 31, 2025

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Benefits Provided - Continued.* IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

|                                                                  |                   |
|------------------------------------------------------------------|-------------------|
| Inactive Plan Members Currently Receiving Benefits               | 58                |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 103               |
| Active Plan Members                                              | <u>75</u>         |
| Total                                                            | <u><u>236</u></u> |

*Contributions.* As set by statute, the Township's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended March 31, 2025, the Township's contribution was 8.49% of covered payroll.

*Net Pension Liability.* The Township's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions.* The total pension liabilities were determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

|                            |                     |
|----------------------------|---------------------|
| Actuarial Cost Method      | Entry Age<br>Normal |
| Asset Valuation Method     | Fair Value          |
| Actuarial Assumptions      |                     |
| Interest Rate              | 7.25%               |
| Salary Increases           | 2.85% to 13.75%     |
| Cost of Living Adjustments | 2.75%               |
| Inflation                  | 2.25%               |

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.

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

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Plan Descriptions - Continued**

*Actuarial Assumptions - Continued.* The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class               | Target | Long-Term<br>Expected Real<br>Rate of Return |
|---------------------------|--------|----------------------------------------------|
| Fixed Income              | 24.50% | 5.20%                                        |
| Domestic Equities         | 34.50% | 4.35%                                        |
| International Equities    | 18.00% | 5.40%                                        |
| Real Estate               | 10.50% | 6.40%                                        |
| Blended                   | 11.50% | 4.85% - 6.25%                                |
| Cash and Cash Equivalents | 1.00%  | 3.60%                                        |

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. 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 Township contributions will be made at rates equal to the difference between the 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 project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

**Discount Rate Sensitivity**

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

|                               | 1% Decrease<br>(6.25%) | Current<br>Discount Rate<br>(7.25%) | 1% Increase<br>(8.25%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability/(Asset) | \$ 2,933,408           | 1,190,909                           | (138,691)              |

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Changes in the Net Pension Liability**

|                                                                                     | Total<br>Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|-------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2023                                                       | \$ 13,671,589                        | 12,342,362                            | 1,329,227                             |
| Changes for the Year:                                                               |                                      |                                       |                                       |
| Service Cost                                                                        | 327,711                              |                                       | 327,711                               |
| Interest on the Total Pension Liability                                             | 979,719                              |                                       | 979,719                               |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | 182,158                              | —                                     | 182,158                               |
| Changes of Assumptions                                                              | —                                    | —                                     | —                                     |
| Contributions - Employer                                                            | —                                    | 332,142                               | (332,142)                             |
| Contributions - Employees                                                           | —                                    | 176,462                               | (176,462)                             |
| Net Investment Income                                                               | —                                    | 1,196,702                             | (1,196,702)                           |
| Benefit Payments, Including Refunds<br>of Employee Contributions                    | (644,146)                            | (644,146)                             | —                                     |
| Other (Net Transfer)                                                                | —                                    | (77,400)                              | 77,400                                |
| Net Changes                                                                         | 845,442                              | 983,760                               | (138,318)                             |
| Balances at December 31, 2024                                                       | 14,517,031                           | 13,326,122                            | 1,190,909                             |

**Notes to the Financial Statements**  
**March 31, 2025**

**NOTE 4 - OTHER INFORMATION - Continued**

**EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued**

**Illinois Municipal Retirement Fund (IMRF) - Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the fiscal year ended March 31, 2025, the Township recognized pension expense of \$518,274. At March 31, 2025, the Township reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

|                                                                  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Totals  |
|------------------------------------------------------------------|--------------------------------------|-------------------------------------|---------|
| Difference Between Expected and Actual Experience                | \$ 215,385                           | —                                   | 215,385 |
| Change in Assumptions                                            | —                                    | (3,803)                             | (3,803) |
| Net Difference Between Projected and Actual                      |                                      |                                     |         |
| Earnings on Pension Plan Investments                             | 289,345                              | —                                   | 289,345 |
| Total Pension Expense to be Recognized in Future Periods         | 504,730                              | (3,803)                             | 500,927 |
| Pension Contributions Made Subsequent to the<br>Measurement Date | 82,883                               | —                                   | 82,883  |
| Total Deferred Amounts Related to IMRF                           | 587,613                              | (3,803)                             | 583,810 |

\$82,883 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| Fiscal<br>Year | Net Deferred<br>Outflows/<br>(Inflows)<br>of Resources |
|----------------|--------------------------------------------------------|
| 2026           | \$ 300,231                                             |
| 2027           | 401,267                                                |
| 2028           | (138,651)                                              |
| 2029           | (61,920)                                               |
| 2030           | —                                                      |
| Thereafter     | —                                                      |
| Totals         | 500,927                                                |

**Notes to the Financial Statements****March 31, 2025**

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**NOTE 4 - OTHER INFORMATION - Continued****OTHER POST-EMPLOYMENT BENEFITS**

The Township has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Township are required to pay 100% of the current premium. Based upon a review of census data and plan provisions, as well as minimal utilization rates, it has been determined that any liability is immaterial to the financial statements in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Additionally, the Township provides no explicit benefit. Therefore, the Township has not recorded a liability as of March 31, 2025.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years  
Illinois Municipal Retirement Fund
- Budgetary Comparison Schedules  
General Fund  
Senior Citizens Services - Special Revenue Fund  
Road Maintenance - Special Revenue Fund  
Mental Health - Special Revenue Fund  
General Assistance - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

**Illinois Municipal Retirement Fund**  
**Schedule of Employer Contributions - Last Ten Fiscal Years**  
**March 31, 2025**

| Fiscal Year | Actuarially Determined Contribution | Contributions in Relation to the Actuarially Determined Contribution | Contribution Excess/ (Deficiency) | Covered Employee Payroll | Contributions as a Percentage of Covered Payroll |
|-------------|-------------------------------------|----------------------------------------------------------------------|-----------------------------------|--------------------------|--------------------------------------------------|
| 2016        | \$ 314,133                          | \$ 313,656                                                           | \$ (477)                          | \$ 3,055,773             | 10.26%                                           |
| 2017        | 314,926                             | 314,918                                                              | (8)                               | 3,124,267                | 10.08%                                           |
| 2018        | 285,593                             | 285,593                                                              | —                                 | 3,004,283                | 9.51%                                            |
| 2019        | 260,716                             | 260,716                                                              | —                                 | 3,072,407                | 8.49%                                            |
| 2020        | 239,147                             | 249,297                                                              | 10,150                            | 3,106,484                | 8.03%                                            |
| 2021        | 314,672                             | 314,672                                                              | —                                 | 3,368,436                | 9.34%                                            |
| 2022        | 368,569                             | 368,569                                                              | —                                 | 3,367,214                | 10.95%                                           |
| 2023        | 323,575                             | 323,575                                                              | —                                 | 3,575,813                | 9.05%                                            |
| 2024        | 324,864                             | 324,864                                                              | —                                 | 3,807,717                | 8.53%                                            |
| 2025        | 342,432                             | 342,432                                                              | —                                 | 4,031,453                | 8.49%                                            |

Notes to the Required Supplementary Information:

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method         | Aggregate Entry Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Amortization Method           | Level % Pay (Closed)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Remaining Amortization Period | 19 Years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Asset Valuation Method        | 5-Year Smoothed Fair Value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Inflation                     | 2.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Salary Increases              | 2.75% to 13.75%, Including Inflation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Investment Rate of Return     | 7.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Retirement Age                | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Mortality                     | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. |

**Illinois Municipal Retirement Fund**

**Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years**

**March 31, 2025**

|                                                                                | 12/31/2015   | 12/31/2016 | 12/31/2017 |
|--------------------------------------------------------------------------------|--------------|------------|------------|
| Total Pension Liability                                                        |              |            |            |
| Service Cost                                                                   | \$ 310,457   | 325,505    | 315,610    |
| Interest                                                                       | 522,203      | 563,944    | 605,509    |
| Differences Between Expected and Actual Experience                             | (25,587)     | (69,502)   | (8,135)    |
| Change of Assumptions                                                          | 10,434       | (11,127)   | (268,697)  |
| Benefit Payments, Including Refunds of<br>Member Contributions                 | (261,885)    | (254,992)  | (264,421)  |
| Net Change in Total Pension Liability                                          | 555,622      | 553,828    | 379,866    |
| Total Pension Liability - Beginning                                            | 6,938,415    | 7,494,037  | 8,047,865  |
| Total Pension Liability - Ending                                               | 7,494,037    | 8,047,865  | 8,427,731  |
| Plan Fiduciary Net Position                                                    |              |            |            |
| Contributions - Employer                                                       | \$ 313,656   | 314,918    | 295,280    |
| Contributions - Members                                                        | 137,914      | 140,815    | 136,846    |
| Net Investment Income                                                          | 31,852       | 437,086    | 1,168,658  |
| Benefit Payments, Including Refunds<br>of Member Contributions                 | (261,885)    | (254,992)  | (264,421)  |
| Other (Net Transfer)                                                           | (202,323)    | (32,850)   | (116,191)  |
| Net Change in Plan Fiduciary Net Position                                      | 19,214       | 604,977    | 1,220,172  |
| Plan Net Position - Beginning                                                  | 6,275,650    | 6,294,864  | 6,899,841  |
| Plan Net Position - Ending                                                     | 6,294,864    | 6,899,841  | 8,120,013  |
| Employer's Net Pension Liability/(Asset)                                       | \$ 1,199,173 | 1,148,024  | 307,718    |
| Plan Fiduciary Net Position as a Percentage<br>of the Total Pension Liability  | 84.00%       | 85.74%     | 96.35%     |
| Covered Payroll                                                                | \$ 3,055,773 | 3,124,267  | 3,041,003  |
| Employer's Net Pension Liability/(Asset) as a<br>Percentage of Covered Payroll | 39.24%       | 36.75%     | 10.12%     |

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017.

| 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | 12/31/2022  | 12/31/2023 | 12/31/2024 |
|------------|------------|------------|------------|-------------|------------|------------|
| 280,866    | 298,948    | 287,739    | 310,212    | 315,321     | 316,789    | 327,711    |
| 631,579    | 669,086    | 767,355    | 817,152    | 866,284     | 915,562    | 979,719    |
| (25,522)   | 852,910    | 262,027    | 75,338     | 62,998      | 273,623    | 182,158    |
| 277,354    | —          | (144,524)  | —          | —           | (10,777)   | —          |
| (294,218)  | (436,993)  | (482,810)  | (511,152)  | (543,982)   | (587,307)  | (644,146)  |
| 870,059    | 1,383,951  | 689,787    | 691,550    | 700,621     | 907,890    | 845,442    |
| 8,427,731  | 9,297,790  | 10,681,741 | 11,371,528 | 12,063,078  | 12,763,699 | 13,671,589 |
| 9,297,790  | 10,681,741 | 11,371,528 | 12,063,078 | 12,763,699  | 13,671,589 | 14,517,031 |
| 275,455    | 243,585    | 287,540    | 383,588    | 327,299     | 322,928    | 332,142    |
| 143,653    | 199,766    | 150,457    | 150,230    | 160,092     | 169,965    | 176,462    |
| (368,679)  | 1,377,454  | 1,332,313  | 1,794,275  | (1,516,009) | 1,184,306  | 1,196,702  |
| (294,218)  | (436,993)  | (482,810)  | (511,152)  | (543,982)   | (587,307)  | (644,146)  |
| 36,908     | 182,397    | 62,994     | (62,828)   | (82,254)    | 323,376    | (77,400)   |
| (206,881)  | 1,566,209  | 1,350,494  | 1,754,113  | (1,654,854) | 1,413,268  | 983,760    |
| 8,120,013  | 7,913,132  | 9,479,341  | 10,829,835 | 12,583,948  | 10,929,094 | 12,342,362 |
| 7,913,132  | 9,479,341  | 10,829,835 | 12,583,948 | 10,929,094  | 12,342,362 | 13,326,122 |
| 1,384,658  | 1,202,400  | 541,693    | (520,870)  | 1,834,605   | 1,329,227  | 1,190,909  |
| 85.11%     | 88.74%     | 95.24%     | 104.32%    | 85.63%      | 90.28%     | 91.80%     |
| 3,060,065  | 3,071,527  | 3,343,475  | 3,338,452  | 3,557,608   | 3,777,746  | 3,921,385  |
| 45.25%     | 39.15%     | 16.20%     | (15.60%)   | 51.57%      | 35.19%     | 30.37%     |

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------------------------------|--------------------|-----------------|-----------|
| Revenues                                                     |                    |                 |           |
| Taxes                                                        | \$ 4,657,000       | 4,657,000       | 4,708,295 |
| Intergovernmental                                            | 176,000            | 176,000         | 154,899   |
| Charges for Services                                         | 306,000            | 306,000         | 342,336   |
| Investment Income                                            | 50,000             | 50,000          | 179,750   |
| Miscellaneous                                                | 5,000              | 5,000           | 620       |
| Total Revenues                                               | 5,194,000          | 5,194,000       | 5,385,900 |
| Expenditures                                                 |                    |                 |           |
| General Government                                           |                    |                 |           |
| Administration                                               | 1,705,400          | 1,705,400       | 1,639,449 |
| Office of the Assessor                                       | 158,100            | 158,100         | 137,244   |
| Facilities Maintenance                                       | 705,360            | 705,360         | 713,249   |
| Emergency Services                                           | 222,540            | 222,540         | 277,119   |
| Youth and Family Services                                    |                    |                 |           |
| Administration and Clinical                                  | 745,000            | 745,000         | 706,915   |
| Outreach and Prevention                                      | 491,000            | 491,000         | 421,830   |
| Community Relations                                          |                    |                 |           |
| Community Affairs                                            | 292,700            | 292,700         | 293,713   |
| Community Health                                             | 208,900            | 208,900         | 198,630   |
| Total Expenditures                                           | 4,529,000          | 4,529,000       | 4,388,149 |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 665,000            | 665,000         | 997,751   |
| Other Financing (Uses)                                       |                    |                 |           |
| Transfers Out                                                | (665,000)          | (665,000)       | (665,000) |
| Net Change in Fund Balance                                   | —                  | —               | 332,751   |
| Fund Balance - Beginning                                     |                    |                 | 3,185,671 |
| Fund Balance - Ending                                        |                    |                 | 3,518,422 |

**Senior Citizens Services - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget  | Actual                  |
|--------------------------------------------------------------|--------------------|------------------|-------------------------|
| Revenues                                                     |                    |                  |                         |
| Taxes                                                        |                    |                  |                         |
| Property Tax                                                 | \$ 1,326,200       | 1,326,200        | 1,334,823               |
| Intergovernmental                                            |                    |                  |                         |
| Grants                                                       | 467,100            | 467,100          | 569,160                 |
| Donations                                                    | 117,000            | 117,000          | 160,733                 |
| Charges for Services                                         | 353,000            | 353,000          | 229,263                 |
| Investment Income                                            | 20,000             | 20,000           | 50,137                  |
| Miscellaneous                                                | 8,000              | 8,000            | 56,041                  |
| Total Revenues                                               | <u>2,291,300</u>   | <u>2,291,300</u> | <u>2,400,157</u>        |
| Expenditures                                                 |                    |                  |                         |
| Senior Center                                                |                    |                  |                         |
| Administration                                               | 322,815            | 322,815          | 353,830                 |
| Enrichment Programs                                          | 607,540            | 607,540          | 640,625                 |
| Nutrition                                                    | 440,940            | 440,940          | 439,193                 |
| Social Services                                              | 459,215            | 459,215          | 446,235                 |
| Transportation                                               | 615,790            | 615,790          | 595,147                 |
| Total Expenditures                                           | <u>2,446,300</u>   | <u>2,446,300</u> | <u>2,475,030</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(155,000)</u>   | <u>(155,000)</u> | <u>(74,873)</u>         |
| Other Financing Sources (Uses)                               |                    |                  |                         |
| Transfers In                                                 | 155,000            | 155,000          | 155,000                 |
| Transfers Out                                                | <u>(25,000)</u>    | <u>(25,000)</u>  | <u>(25,000)</u>         |
|                                                              | <u>130,000</u>     | <u>130,000</u>   | <u>130,000</u>          |
| Net Change in Fund Balance                                   | <u>(25,000)</u>    | <u>(25,000)</u>  | 55,127                  |
| Fund Balance - Beginning                                     |                    |                  | <u>1,166,449</u>        |
| Fund Balance - Ending                                        |                    |                  | <u><u>1,221,576</u></u> |

**Road Maintenance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------------------------------|--------------------|-----------------|-----------|
| Revenues                                                     |                    |                 |           |
| Taxes                                                        |                    |                 |           |
| Property Tax                                                 | \$ 890,450         | 890,450         | 932,754   |
| Intergovernmental                                            |                    |                 |           |
| Replacement Tax                                              | 56,000             | 56,000          | 37,865    |
| Grants                                                       | 500,000            | 500,000         | —         |
| Investment Income                                            | 15,000             | 15,000          | 44,869    |
| Miscellaneous                                                | 3,000              | 3,000           | 460       |
| Total Revenues                                               | 1,464,450          | 1,464,450       | 1,015,948 |
| Expenditures                                                 |                    |                 |           |
| Road Maintenance                                             |                    |                 |           |
| Administration                                               | 110,300            | 110,300         | 98,498    |
| Road Maintenance                                             | 1,650,000          | 1,650,000       | 796,257   |
| Bridge Maintenance                                           | 5,000              | 5,000           | —         |
| Buildings                                                    | 35,000             | 35,000          | 32,847    |
| Equipment                                                    | 81,500             | 81,500          | 52,855    |
| Total Expenditures                                           | 1,881,800          | 1,881,800       | 980,457   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (417,350)          | (417,350)       | 35,491    |
| Other Financing (Uses)                                       |                    |                 |           |
| Transfers Out                                                | (185,000)          | (185,000)       | (185,000) |
| Net Change in Fund Balance                                   | (602,350)          | (602,350)       | (149,509) |
| Fund Balance - Beginning                                     |                    |                 | 942,180   |
| Fund Balance - Ending                                        |                    |                 | 792,671   |

**Mental Health - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                            | Original<br>Budget | Final<br>Budget | Actual    |
|----------------------------|--------------------|-----------------|-----------|
| Revenues                   |                    |                 |           |
| Taxes                      |                    |                 |           |
| Property Tax               | \$ 1,493,752       | 1,493,752       | 1,537,400 |
| Intergovernmental          |                    |                 |           |
| Replacement Tax            | 18,000             | 18,000          | 15,730    |
| Charges for Services       | 13,000             | 13,000          | 5,574     |
| Investment Income          | 20,000             | 20,000          | 60,756    |
| Miscellaneous              | 1,000              | 1,000           | —         |
| Total Revenues             | 1,545,752          | 1,545,752       | 1,619,460 |
| Expenditures               |                    |                 |           |
| Mental Health              |                    |                 |           |
| Administration             | 153,700            | 153,700         | 129,375   |
| Service Contracts          | 1,640,500          | 1,640,500       | 1,420,179 |
| Total Expenditures         | 1,794,200          | 1,794,200       | 1,549,554 |
| Net Change in Fund Balance | (248,448)          | (248,448)       | 69,906    |
| Fund Balance - Beginning   |                    |                 | 1,493,858 |
| Fund Balance - Ending      |                    |                 | 1,563,764 |

**General Assistance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------------------------------|--------------------|-----------------|-----------|
| Revenues                                                     |                    |                 |           |
| Taxes                                                        |                    |                 |           |
| Property Tax                                                 | \$ 488,000         | 488,000         | 512,440   |
| Intergovernmental                                            |                    |                 |           |
| Replacement Tax                                              | 7,000              | 7,000           | 5,243     |
| Grants                                                       | 8,000              | 8,000           | 7,772     |
| Investment Income                                            | 16,000             | 16,000          | 48,871    |
| Miscellaneous                                                | 8,000              | 8,000           | 18,923    |
| Total Revenues                                               | 527,000            | 527,000         | 593,249   |
| Expenditures                                                 |                    |                 |           |
| General Government                                           |                    |                 |           |
| Administration                                               | 280,650            | 280,650         | 215,246   |
| Community Health                                             | 104,000            | 104,000         | 92,942    |
| Pantry                                                       | 197,130            | 197,130         | 116,180   |
| Home Relief                                                  | 291,100            | 291,100         | 139,225   |
| Total Expenditures                                           | 872,880            | 872,880         | 563,593   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (345,880)          | (345,880)       | 29,656    |
| Other Financing Sources                                      |                    |                 |           |
| Transfers In                                                 | 5,000              | 5,000           | 5,000     |
| Net Change in Fund Balance                                   | (340,880)          | (340,880)       | 34,656    |
| Fund Balance - Beginning                                     |                    |                 | 1,009,442 |
| Fund Balance - Ending                                        |                    |                 | 1,044,098 |

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

## **INDIVIDUAL FUND SCHEDULES**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

#### **Senior Citizens Services Fund**

The Senior Citizens Services Fund is used to account for revenues restricted for services and programs for seniors. Major sources of revenue include property taxes, grants, and program income.

#### **Road Maintenance Fund**

The Road Maintenance Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified road maintenance activity. Major sources of revenue include property taxes, replacement taxes, and permits and fees income.

#### **Mental Health Fund**

The Mental Health Fund is used to account for revenues restricted for services and programs in the areas of mental health, developmental disabilities and alcohol and substance abuse. Major sources of revenue include property taxes, replacement taxes, rental income, and program revenue.

#### **General Assistance Fund**

The General Assistance Fund is used to account account for the proceeds of specific revenue sources related to local public aid for the Township's residents. Property taxes are the major source of revenue for the General Assistance Fund.

#### **Illinois Municipal Retirement Fund**

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the Town's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

#### **Social Security Fund**

The Social Security Fund is used to account for the Town's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy.

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**INDIVIDUAL FUND SCHEDULES - Continued**

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**SPECIAL REVENUE FUNDS - Continued****Committee for Senior Citizen Services Fund**

The Committee for Senior Citizen Service Fund is used to account for proceeds of specific revenue sources to fund the activities of the older adult community.

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**CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

**Capital Projects Fund**

The Capital Projects Fund is used to account for revenues assigned for the acquisition and/or construction of capital assets.

**Vehicle Replacement Fund**

The Vehicle Replacement Fund is used to account for revenues assigned for the acquisition of vehicles.

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**General Fund**

**Schedule of Revenues - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                      | Original<br>Budget | Final<br>Budget | Actual    |
|----------------------|--------------------|-----------------|-----------|
| Taxes                |                    |                 |           |
| Property Tax         | \$ 4,657,000       | 4,657,000       | 4,708,295 |
| Intergovernmental    |                    |                 |           |
| Replacement Tax      | 62,000             | 62,000          | 42,899    |
| Grants               | 114,000            | 114,000         | 112,000   |
|                      | 176,000            | 176,000         | 154,899   |
| Charges for Services |                    |                 |           |
| Rental Income        | 3,000              | 3,000           | 3,075     |
| Office Charges       | 4,500              | 4,500           | 4,500     |
| Therapy Charges      | 32,000             | 32,000          | 27,699    |
| Disability Services  | 32,000             | 32,000          | 32,500    |
| Emergency Services   | 2,000              | 2,000           | 926       |
| Tutoring Fees        | 6,000              | 6,000           | 6,249     |
| Community Health     | 13,500             | 13,500          | 21,483    |
| Community Affairs    | 8,000              | 8,000           | 13,101    |
| Passport Fees        | 205,000            | 205,000         | 232,803   |
|                      | 306,000            | 306,000         | 342,336   |
| Investment Income    | 50,000             | 50,000          | 179,750   |
| Miscellaneous        | 5,000              | 5,000           | 620       |
| Total Revenues       | 5,194,000          | 5,194,000       | 5,385,900 |

**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended March 31, 2025**

|                                             | Original<br>Budget | Final<br>Budget | Actual  |
|---------------------------------------------|--------------------|-----------------|---------|
| General Government                          |                    |                 |         |
| Administration                              |                    |                 |         |
| Compensation of Officials                   | \$ 90,200          | 90,200          | 90,261  |
| Postage                                     | 4,000              | 4,000           | (277)   |
| Telephone - Town                            | 9,000              | 9,000           | 5,958   |
| Utilities - Town                            | 20,000             | 20,000          | 27,595  |
| Office Supplies                             | 6,500              | 6,500           | 7,315   |
| Internet Access - Town                      | 12,000             | 12,000          | 12,578  |
| Printing                                    | 7,500              | 7,500           | 9,410   |
| Salaries                                    | 582,000            | 582,000         | 577,263 |
| Equipment Purchases                         | 20,000             | 20,000          | 17,720  |
| Employee Assistance Program                 | 3,900              | 3,900           | 1,454   |
| Travel Expenditures                         | 5,000              | 5,000           | 8,381   |
| Memberships, Subscriptions and Publications | 12,500             | 12,500          | 9,298   |
| Equipment Rental - Town                     | 7,000              | 7,000           | 6,012   |
| Pre-Employment Charges                      | 1,000              | 1,000           | 2,989   |
| Education and Training                      | 40,000             | 40,000          | 23,758  |
| Miscellaneous                               | 10,000             | 10,000          | 17,026  |
| Computer Equipment and Software             | 155,000            | 155,000         | 181,607 |
| Auditing                                    | 15,000             | 15,000          | 14,400  |
| Legal Services                              | 190,000            | 190,000         | 191,271 |
| General Insurance                           | 190,000            | 190,000         | 201,933 |
| Dental, Vision and Life Insurance           | 4,200              | 4,200           | 6,423   |
| Health Insurance                            | 60,000             | 60,000          | 51,070  |
| Flex Plan and 457 Plan                      | 4,000              | 4,000           | 700     |
| Employee Wellness                           | 8,000              | 8,000           | 7,047   |
| Employee Recognition                        | 5,000              | 5,000           | 9,158   |
| Consulting                                  | 20,000             | 20,000          | 4,250   |
| Financial Administration                    | 68,000             | 68,000          | 64,730  |
| Community Affairs                           | 6,000              | 6,000           | 8,066   |
| Committee on Youth                          | 3,000              | 3,000           | 1,545   |
| Passport Services                           | 17,000             | 17,000          | 18,549  |
| Legal Notices                               | 1,000              | 1,000           | 310     |
| Facility Lease                              | 11,100             | 11,100          | 12,100  |
| Emergency Contingency Fund                  | 50,000             | 50,000          | —       |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                       | Original<br>Budget | Final<br>Budget  | Actual           |
|---------------------------------------|--------------------|------------------|------------------|
| <b>General Government - Continued</b> |                    |                  |                  |
| Employee Referral Program             | \$ 8,000           | 8,000            | 1,500            |
| Unemployment                          | 3,000              | 3,000            | 2,934            |
| IMRF Expenditure                      | 24,000             | 24,000           | 13,607           |
| FICA Expenditure                      | 17,700             | 17,700           | 16,695           |
| Ancillary Benefits                    | 14,800             | 14,800           | 14,813           |
|                                       | <u>1,705,400</u>   | <u>1,705,400</u> | <u>1,639,449</u> |
| <b>Office of the Assessor</b>         |                    |                  |                  |
| Office Supplies                       | 3,500              | 3,500            | 3,165            |
| Printing                              | 650                | 650              | 1,116            |
| Salaries                              | 120,000            | 120,000          | 109,833          |
| Equipment                             | 3,000              | 3,000            | 1,580            |
| Travel Expenditure                    | 5,000              | 5,000            | 2,696            |
| Dues, Subscriptions and Publications  | 3,000              | 3,000            | 3,142            |
| Training                              | 4,000              | 4,000            | 3,829            |
| Miscellaneous                         | 1,000              | 1,000            | 1,100            |
| Professional Services                 | 250                | 250              | —                |
| Health Insurance                      | 7,200              | 7,200            | 3,600            |
| Dental, Vision and Life Insurance     | 200                | 200              | 202              |
| Unemployment                          | 700                | 700              | 685              |
| IMRF Expenditure                      | 5,000              | 5,000            | 2,584            |
| FICA Expenditure                      | 3,600              | 3,600            | 3,235            |
| Communications                        | 1,000              | 1,000            | 477              |
|                                       | <u>158,100</u>     | <u>158,100</u>   | <u>137,244</u>   |
| <b>Facilities Maintenance</b>         |                    |                  |                  |
| Salaries                              | 399,000            | 399,000          | 382,109          |
| Office Supplies                       | 400                | 400              | 744              |
| Janitorial Supplies                   | 12,500             | 12,500           | 9,866            |
| Building Contracts                    | 17,500             | 17,500           | 18,202           |
| Building Maintenance - Town           | 7,000              | 7,000            | 7,177            |
| Building Maintenance - Senior         | 8,000              | 8,000            | 9,742            |
| Building Maintenance - Astor          | 4,000              | 4,000            | 2,527            |
| Equipment Maintenance - Town          | 5,000              | 5,000            | 2,451            |
| Equipment Maintenance - Senior        | 17,000             | 17,000           | 25,844           |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                    | Original<br>Budget | Final<br>Budget | Actual         |
|------------------------------------|--------------------|-----------------|----------------|
| General Government - Continued     |                    |                 |                |
| Facilities Maintenance - Continued |                    |                 |                |
| Equipment Maintenance - Astor      | \$ 2,200           | 2,200           | 1,517          |
| Equipment Rental                   | 3,000              | 3,000           | 1,675          |
| Education and Training             | 1,500              | 1,500           | 969            |
| Vehicle Maintenance - Town         | 4,000              | 4,000           | 6,069          |
| Vehicle Fuel - Town                | 9,000              | 9,000           | 8,038          |
| Seasonal Projects Assistance       | 28,000             | 28,000          | 40,799         |
| Cell Phone and Communications      | 5,000              | 5,000           | 4,262          |
| Trash Removal - Town               | 5,000              | 5,000           | 8,057          |
| Trash Removal - Senior             | 6,000              | 6,000           | 10,177         |
| Grounds and Reserve Maintenance    | 18,000             | 18,000          | 31,251         |
| Uniforms                           | 1,500              | 1,500           | 1,267          |
| Miscellaneous                      | 1,000              | 1,000           | 450            |
| Building Maintenance - Izaak       | 3,000              | 3,000           | 2,450          |
| Equipment Maintenance - Izaak      | 2,000              | 2,000           | 440            |
| Trash Removal - Izaak              | 3,000              | 3,000           | 3,398          |
| Dues and Subscriptions             | 600                | 600             | 853            |
| Work Order Software                | 6,000              | 6,000           | 7,416          |
| Recruitment and Pre-Employment     | 1,000              | 1,000           | 810            |
| Health Insurance                   | 85,100             | 85,100          | 75,329         |
| Dental, Vision and Life Insurance  | 5,500              | 5,500           | 8,043          |
| Unemployment                       | 4,010              | 4,010           | 3,921          |
| Building Maintenance ES Station    | 2,000              | 2,000           | 3,576          |
| Equipment Maint ES Station         | 2,000              | 2,000           | 8,552          |
| Trash Removal ES Station           | 3,000              | 3,000           | 803            |
| IMRF Expenditure                   | 19,000             | 19,000          | 10,781         |
| FICA Expenditure                   | 14,550             | 14,550          | 13,684         |
|                                    | <u>705,360</u>     | <u>705,360</u>  | <u>713,249</u> |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual    |
|-----------------------------------|--------------------|-----------------|-----------|
| Emergency Services                |                    |                 |           |
| Salaries                          | \$ 81,150          | 81,150          | 81,503    |
| Equipment                         | 32,000             | 32,000          | 28,534    |
| Uniforms                          | 6,000              | 6,000           | 19,510    |
| Printing                          | 1,500              | 1,500           | 4,781     |
| Postage                           | 200                | 200             | 106       |
| Office Supplies                   | 1,500              | 1,500           | 963       |
| Miscellaneous                     | 1,000              | 1,000           | 1,568     |
| Education and Training            | 6,000              | 6,000           | 9,918     |
| Pre-Volunteer Screening           | 2,000              | 2,000           | 7,831     |
| Travel                            | 1,000              | 1,000           | 1,489     |
| Volunteer Appreciation            | 7,500              | 7,500           | 10,128    |
| Vehicle Fuel and Maintenance      | 25,000             | 25,000          | 54,892    |
| Communications                    | 24,000             | 24,000          | 25,066    |
| Emergency Ops Center              | 3,500              | 3,500           | —         |
| Health Insurance                  | 13,220             | 13,220          | 14,692    |
| Dental, Vision and Life Insurance | 690                | 690             | 1,317     |
| Station Utilities                 | 10,000             | 10,000          | 10,247    |
| Unemployment                      | 330                | 330             | 323       |
| IMRF Expenditure                  | 3,450              | 3,450           | 1,920     |
| FICA Expenditure                  | 2,500              | 2,500           | 2,331     |
|                                   | 222,540            | 222,540         | 277,119   |
| Total General Government          | 2,791,400          | 2,791,400       | 2,767,061 |
| Youth and Family Services         |                    |                 |           |
| Administration and Clinical       |                    |                 |           |
| Salaries                          | 558,000            | 558,000         | 551,794   |
| Education and Training            | 6,000              | 6,000           | 5,068     |
| Consulting Fees                   | 3,600              | 3,600           | 150       |
| Answering Service                 | 1,200              | 1,200           | 1,200     |
| Printing                          | 1,000              | 1,000           | 682       |
| Postage                           | 250                | 250             | 51        |
| Books and Journals                | 400                | 400             | 661       |
| Equipment Maintenance             | 2,600              | 2,600           | 1,968     |
| Psychiatric Backup                | 9,000              | 9,000           | 9,880     |
| Office Supplies                   | 4,000              | 4,000           | 5,292     |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                                | Original<br>Budget | Final<br>Budget | Actual  |
|------------------------------------------------|--------------------|-----------------|---------|
| <b>Youth and Family Services - Continued</b>   |                    |                 |         |
| <b>Administration and Clinical - Continued</b> |                    |                 |         |
| Community Affairs                              | \$ 3,500           | 3,500           | 3,704   |
| Recruitment and Pre-Employment                 | 5,000              | 5,000           | 8,769   |
| Miscellaneous                                  | 500                | 500             | 649     |
| Travel                                         | 3,000              | 3,000           | 2,117   |
| Client Management Software                     | 3,600              | 3,600           | 4,000   |
| Equipment and Furniture                        | 3,000              | 3,000           | 2,710   |
| Tutoring                                       | 27,500             | 27,500          | 23,062  |
| Dues and Subscriptions                         | 500                | 500             | 473     |
| Health Insurance                               | 60,150             | 60,150          | 44,409  |
| Dental, Vision and Life Insurance              | 5,500              | 5,500           | 5,183   |
| Unemployment                                   | 5,600              | 5,600           | 5,476   |
| IMRF Expenditure                               | 23,300             | 23,300          | 12,998  |
| FICA Expenditure                               | 17,800             | 17,800          | 16,619  |
|                                                | 745,000            | 745,000         | 706,915 |
| <b>Outreach and Prevention</b>                 |                    |                 |         |
| Open Gym Program                               | 8,000              | 8,000           | 6,872   |
| Open Gym Salaries                              | 165,000            | 165,000         | 132,864 |
| Salaries                                       | 216,000            | 216,000         | 203,908 |
| Education and Training                         | 2,000              | 2,000           | 1,283   |
| Travel                                         | 3,700              | 3,700           | 6,099   |
| Printing                                       | 500                | 500             | 219     |
| Professional Services                          | 1,200              | 1,200           | —       |
| Program Supplies                               | 2,000              | 2,000           | 952     |
| Cellphones                                     | 3,000              | 3,000           | 2,166   |
| Substance Abuse Prevention Program             | 3,200              | 3,200           | 1,665   |
| Transportation                                 | 300                | 300             | 242     |
| Youth Center Equipment                         | 3,000              | 3,000           | 3,214   |
| Youth Center Programs                          | 2,000              | 2,000           | 1,032   |
| Youth Center Utilities                         | 7,200              | 7,200           | 7,645   |
| Youth Center Phone and internet                | 3,500              | 3,500           | 2,333   |
| Health Insurance                               | 39,500             | 39,500          | 25,577  |
| Dental, Vision and Life Insurance              | 3,450              | 3,450           | 4,191   |
| Unemployment                                   | 4,300              | 4,300           | 4,205   |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                       | Original<br>Budget | Final<br>Budget | Actual    |
|---------------------------------------|--------------------|-----------------|-----------|
| <hr/>                                 |                    |                 |           |
| Youth and Family Services - Continued |                    |                 |           |
| Outreach and Prevention - Continued   |                    |                 |           |
| IMRF Expenditure                      | \$ 11,250          | 11,250          | 6,249     |
| FICA Expenditure                      | 11,900             | 11,900          | 11,114    |
|                                       | 491,000            | 491,000         | 421,830   |
|                                       | <hr/>              |                 |           |
| Total Youth and Family Services       | 1,236,000          | 1,236,000       | 1,128,745 |
|                                       | <hr/>              |                 |           |
| Community Relations                   |                    |                 |           |
| Community Affairs                     |                    |                 |           |
| Salaries                              | 159,000            | 159,000         | 164,605   |
| Education and Training                | 2,200              | 2,200           | 2,170     |
| Printing                              | 700                | 700             | 792       |
| Postage                               | 550                | 550             | 235       |
| Equipment and Furniture               | 1,300              | 1,300           | 1,456     |
| Office Supplies                       | 1,300              | 1,300           | 983       |
| Phone and Internet                    | 600                | 600             | 600       |
| Travel                                | 2,400              | 2,400           | 3,462     |
| Communications                        | 50,000             | 50,000          | 50,164    |
| Community Service Award               | 2,200              | 2,200           | (34)      |
| Community Affairs                     | 6,500              | 6,500           | 7,829     |
| Historical Marker Program             | 2,400              | 2,400           | —         |
| Dues and Subscriptions                | 650                | 650             | 1,726     |
| Community Festivals                   | 18,000             | 18,000          | 22,746    |
| Miscellaneous                         | 1,000              | 1,000           | 36        |
| Social Media Archive/Dist             | 4,000              | 4,000           | 3,137     |
| Software                              | 3,000              | 3,000           | 2,900     |
| Consulting                            | 1,000              | 1,000           | —         |
| Website Services                      | 10,050             | 10,050          | 9,850     |
| Health Insurance                      | 7,200              | 7,200           | 7,200     |
| Dental, Vision and Life Insurance     | 1,400              | 1,400           | 1,367     |
| Unemployment                          | 1,000              | 1,000           | 978       |
| IMRF Expenditure                      | 6,350              | 6,350           | 3,530     |
| FICA Expenditure                      | 4,900              | 4,900           | 4,584     |

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended March 31, 2025**

|                                      | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------|--------------------|-----------------|-----------|
| Community Relations - Continued      |                    |                 |           |
| Community Affairs - Continued        |                    |                 |           |
| Veterans Honor Roll                  | \$ 5,000           | 5,000           | 3,397     |
| Total Community Relations            | 292,700            | 292,700         | 293,713   |
| Community Health                     |                    |                 |           |
| Salaries                             | 144,000            | 144,000         | 145,203   |
| Postage                              | 350                | 350             | 197       |
| Office Supplies                      | 1,500              | 1,500           | 1,655     |
| Printing                             | 1,200              | 1,200           | 484       |
| Travel and Training                  | 2,000              | 2,000           | 1,537     |
| Dues, Subscriptions and Publications | 500                | 500             | 376       |
| Community Affairs                    | 2,750              | 2,750           | 2,402     |
| Furniture and Computer Equipment     | 2,500              | 2,500           | 1,751     |
| Professional Services                | 4,000              | 4,000           | 2,926     |
| Miscellaneous                        | 1,000              | 1,000           | 1,304     |
| License and Professional Insurance   | 200                | 200             | 82        |
| Medical Supplies                     | 11,800             | 11,800          | 11,170    |
| Communications                       | 800                | 800             | 1,297     |
| Health Insurance                     | 15,800             | 15,800          | 13,007    |
| Dental, Vision and Life Insurance    | 2,100              | 2,100           | 1,768     |
| Unemployment                         | 1,350              | 1,350           | 1,320     |
| IMRF Expenditures                    | 9,900              | 9,900           | 5,498     |
| FICA Expenditures                    | 7,150              | 7,150           | 6,653     |
| Total Community Health               | 208,900            | 208,900         | 198,630   |
| Total Expenditures                   | 4,529,000          | 4,529,000       | 4,388,149 |

**Senior Citizens Services - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended March 31, 2025**

|                                      | Original<br>Budget | Final<br>Budget | Actual  |
|--------------------------------------|--------------------|-----------------|---------|
| Senior Center                        |                    |                 |         |
| Administration                       |                    |                 |         |
| Salaries                             | \$ 171,000         | 171,000         | 170,684 |
| Recruitment                          | 2,500              | 2,500           | 16,067  |
| Utilities                            | 64,000             | 64,000          | 81,672  |
| Telephone and High Speed Internet    | 1,000              | 1,000           | 680     |
| Equipment                            | 12,500             | 12,500          | 14,084  |
| Office Supplies                      | 7,000              | 7,000           | 7,554   |
| Postage                              | 2,000              | 2,000           | 1,803   |
| Printing                             | 4,000              | 4,000           | 7,431   |
| Dues, Subscriptions and Publications | 3,000              | 3,000           | 3,709   |
| Travel                               | 2,000              | 2,000           | 2,208   |
| Education and Training               | 1,000              | 1,000           | 1,593   |
| Custodial Services                   | 17,500             | 17,500          | 17,506  |
| Community Affairs                    | 2,000              | 2,000           | 1,091   |
| Miscellaneous                        | 1,000              | 1,000           | 1,103   |
| Health Insurance                     | 18,800             | 18,800          | 16,360  |
| Dental, Vision and Life Insurance    | 160                | 160             | 478     |
| Unemployment                         | 990                | 990             | 968     |
| IMRF Expenditure                     | 7,125              | 7,125           | 3,954   |
| FICA Expenditure                     | 5,240              | 5,240           | 4,885   |
|                                      | 322,815            | 322,815         | 353,830 |
| Enrichment Programs                  |                    |                 |         |
| Programming                          | 192,000            | 192,000         | 217,921 |
| Satellite Programming                | —                  | —               | 179     |
| Volunteer Services                   | 18,000             | 18,000          | 29,662  |
| Senior Newsletter                    | 15,000             | 15,000          | 11,935  |
| Visual Arts                          | 10,000             | 10,000          | 12,014  |
| Program Training                     | 1,000              | 1,000           | —       |
| Program Staff Travel                 | 500                | 500             | 1,863   |
| Program Salaries                     | 285,200            | 285,200         | 291,450 |
| Health Insurance                     | 60,900             | 60,900          | 54,592  |
| Dental, Vision and Life Insurance    | 2,825              | 2,825           | 4,452   |
| Unemployment                         | 2,305              | 2,305           | 2,254   |
| IMRF Expenditure                     | 11,080             | 11,080          | 6,167   |
| FICA Expenditure                     | 8,730              | 8,730           | 8,136   |
|                                      | 607,540            | 607,540         | 640,625 |

**Senior Citizens Services - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual  |
|-----------------------------------|--------------------|-----------------|---------|
| Senior Center - Continued         |                    |                 |         |
| Nutrition                         |                    |                 |         |
| Congregate Salaries               | \$ 175,500         | 175,500         | 138,258 |
| Congregate Food                   | 90,000             | 90,000          | 109,801 |
| Congregate Equipment              | 1,500              | 1,500           | 660     |
| Congregate Supplies               | 15,000             | 15,000          | 13,904  |
| Training                          | 500                | 500             | 266     |
| Travel                            | 500                | 500             | 94      |
| Home Delivered Meals Food         | 124,000            | 124,000         | 145,554 |
| Home Delivered Meals Equipment    | 2,500              | 2,500           | 2,306   |
| Home Delivered Meals Supplies     | 11,500             | 11,500          | 13,388  |
| Event Catering                    | 1,000              | 1,000           | 626     |
| Health Insurance                  | 3,600              | 3,600           | 2,892   |
| Dental, Vision and Life Insurance | 690                | 690             | 365     |
| Unemployment                      | 1,975              | 1,975           | 1,931   |
| IMRF Expenditure                  | 7,250              | 7,250           | 4,064   |
| FICA Expenditure                  | 5,425              | 5,425           | 5,084   |
|                                   | 440,940            | 440,940         | 439,193 |
| Social Services                   |                    |                 |         |
| Social Services                   | 1,000              | 1,000           | 1,370   |
| Senior Assistance                 | 3,000              | 3,000           | 4,236   |
| Psychiatric Services              | 500                | 500             | 135     |
| Social Services Salaries          | 238,500            | 238,500         | 296,364 |
| Training                          | 1,000              | 1,000           | 522     |
| Travel                            | 500                | 500             | 627     |
| Senior Health Ins Program         | 5,000              | 5,000           | 994     |
| Memory Cafe Grant                 | 5,000              | 5,000           | 4,286   |
| Health Insurance                  | 64,640             | 64,640          | 50,730  |
| Dental, Vision and Life Insurance | 4,120              | 4,120           | 6,611   |
| Client Software                   | 13,500             | 13,500          | 13,500  |
| Senior Home Care Program          | 96,000             | 96,000          | 46,561  |
| Unemployment                      | 2,305              | 2,305           | 2,254   |
| IMRF Expenditure                  | 14,020             | 14,020          | 8,250   |
| FICA Expenditure                  | 10,130             | 10,130          | 9,795   |
|                                   | 459,215            | 459,215         | 446,235 |

**Senior Citizens Services - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual    |
|-----------------------------------|--------------------|-----------------|-----------|
| Senior Center - Continued         |                    |                 |           |
| Transportation                    |                    |                 |           |
| Travel                            | \$ 500             | 500             | 709       |
| Alternative Transportation        | 1,000              | 1,000           | 188       |
| Vehicle Maintenance               | 56,460             | 56,460          | 81,688    |
| Salaries                          | 389,500            | 389,500         | 373,404   |
| Dispatch Software                 | 18,200             | 18,200          | 23,393    |
| Employee Screenings               | 2,250              | 2,250           | 3,342     |
| Telephone                         | 5,500              | 5,500           | 5,536     |
| Training                          | 1,000              | 1,000           | 254       |
| Fuel                              | 42,000             | 42,000          | 31,215    |
| Uniforms                          | 1,000              | 1,000           | 828       |
| Health Insurance                  | 63,130             | 63,130          | 47,235    |
| Dental, Vision and Life Insurance | 5,500              | 5,500           | 5,301     |
| Unemployment                      | 2,965              | 2,965           | 2,899     |
| IMRF Expenditure                  | 15,205             | 15,205          | 8,400     |
| FICA Expenditure                  | 11,580             | 11,580          | 10,755    |
|                                   | 615,790            | 615,790         | 595,147   |
| Total Expenditures                | 2,446,300          | 2,446,300       | 2,475,030 |

**Road Maintenance - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended March 31, 2025**

|                                      | Original<br>Budget | Final<br>Budget | Actual  |
|--------------------------------------|--------------------|-----------------|---------|
| Road Maintenance                     |                    |                 |         |
| Administration                       |                    |                 |         |
| Postage                              | \$ 1,000           | 1,000           | 337     |
| Legal                                | 20,000             | 20,000          | 19,316  |
| Insurance                            | 30,000             | 30,000          | 35,950  |
| Telephone                            | 1,500              | 1,500           | —       |
| Dues, Subscriptions and Publications | 1,000              | 1,000           | —       |
| Travel                               | 500                | 500             | —       |
| Printing                             | 500                | 500             | —       |
| Training and Conferences             | 1,000              | 1,000           | 1,727   |
| Uniforms and Safety Equipment        | 1,500              | 1,500           | 1,418   |
| Community Affairs                    | 4,000              | 4,000           | 806     |
| Utilities                            | 6,000              | 6,000           | 6,630   |
| Miscellaneous                        | 1,000              | 1,000           | —       |
| Recruitment                          | 1,500              | 1,500           | 130     |
| Office Supplies                      | 500                | 500             | —       |
| Health Insurance                     | 20,000             | 20,000          | 17,661  |
| Dental, Vision and Life Insurance    | 1,900              | 1,900           | 1,647   |
| Unemployment                         | 2,900              | 2,900           | 2,836   |
| IMRF Expenditure                     | 8,500              | 8,500           | 4,152   |
| FICA Expenditure                     | 7,000              | 7,000           | 5,888   |
|                                      | 110,300            | 110,300         | 98,498  |
| Road Maintenance                     |                    |                 |         |
| Controlled Substance Testing         | 1,500              | 1,500           | 784     |
| Salaries                             | 228,000            | 228,000         | 207,933 |
| Operating Supplies and Materials     | 25,000             | 25,000          | 30,520  |
| Fuel                                 | 20,000             | 20,000          | 9,297   |
| Engineering                          | 633,000            | 633,000         | 44,560  |
| Contract Work                        | 650,000            | 650,000         | 452,603 |
| Street Lighting                      | 8,000              | 8,000           | 5,205   |
| Signs, Stripping and Tree Removal    | 14,500             | 14,500          | 15,854  |
| Salt                                 | 70,000             | 70,000          | 29,501  |
|                                      | 1,650,000          | 1,650,000       | 796,257 |
| Bridge Maintenance                   |                    |                 |         |
| Bridge Repair and Maintenance        | 5,000              | 5,000           | —       |

**Road Maintenance - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                     | Original<br>Budget | Final<br>Budget | Actual  |
|-------------------------------------|--------------------|-----------------|---------|
| Road Maintenance - Continued        |                    |                 |         |
| Buildings                           |                    |                 |         |
| Building and Permanent Improvements | \$ 25,000          | 25,000          | 26,250  |
| Building Maintenance                | 10,000             | 10,000          | 6,597   |
|                                     | 35,000             | 35,000          | 32,847  |
| Equipment                           |                    |                 |         |
| Machine Rental                      | 1,500              | 1,500           | 1,288   |
| Equipment Purchase                  | 40,000             | 40,000          | 7,131   |
| Maintenance Vehicles and Equipment  | 40,000             | 40,000          | 44,436  |
|                                     | 81,500             | 81,500          | 52,855  |
| Total Expenditures                  | 1,881,800          | 1,881,800       | 980,457 |

**Mental Health - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual  |
|-----------------------------------|--------------------|-----------------|---------|
| Mental Health                     |                    |                 |         |
| Administration                    |                    |                 |         |
| Hanover Township Services         | \$ 4,500           | 4,500           | 4,500   |
| Legal                             | 6,000              | 6,000           | 15,021  |
| Training                          | 1,000              | 1,000           | 198     |
| Travel                            | 1,000              | 1,000           | 537     |
| Subscriptions and Publications    | 150                | 150             | (90)    |
| Salaries                          | 70,500             | 70,500          | 70,331  |
| Office Supplies                   | 2,500              | 2,500           | 215     |
| Postage                           | 9,000              | 9,000           | 212     |
| Equip / Database                  | 4,500              | 4,500           | 1,199   |
| Community Relations               | 2,500              | 2,500           | 2,042   |
| Miscellaneous                     | 500                | 500             | 129     |
| Dues                              | 4,000              | 4,000           | 3,655   |
| Special Events                    | 1,000              | 1,000           | 570     |
| Printing                          | 10,000             | 10,000          | 584     |
| Consultants                       | 3,000              | 3,000           | —       |
| Health Insurance                  | 21,000             | 21,000          | 18,747  |
| Dental, Vision and Life Insurance | 700                | 700             | 2,454   |
| Unemployment                      | 350                | 350             | 342     |
| IMRF Expenditure                  | 6,000              | 6,000           | 3,578   |
| FICA Expenditure                  | 5,500              | 5,500           | 5,151   |
|                                   | 153,700            | 153,700         | 129,375 |

**Mental Health - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                 | Original<br>Budget | Final<br>Budget | Actual  |
|---------------------------------|--------------------|-----------------|---------|
| Mental Health - Continued       |                    |                 |         |
| Service Contracts               |                    |                 |         |
| CAC CASI                        | \$ 22,000          | 22,000          | 22,000  |
| CAC Family Support              | 12,000             | 12,000          | 12,000  |
| CAC Safe from the Start         | 23,000             | 23,000          | 23,000  |
| CCC Domestic Violence Shelter   | 27,000             | 27,000          | 27,000  |
| CCC Domestic Violence Counsel   | 40,000             | 40,000          | 40,000  |
| Aid Supportive Employment       | 47,000             | 47,000          | 47,000  |
| Clearbrook Day Services         | 10,000             | 10,000          | 10,000  |
| Easter Seals                    | 82,000             | 82,000          | 85,972  |
| Northwest Casa                  | 12,000             | 12,000          | 6,879   |
| AID Transportation              | 32,500             | 32,500          | 27,080  |
| Ecker Therapy Services          | 20,000             | 20,000          | 20,000  |
| Ecker PEP                       | 80,000             | 80,000          | 80,000  |
| Ecker Center Substance          | 45,000             | 45,000          | 45,000  |
| HTYFS Psychiatric Back-up       | 7,000              | 7,000           | 7,000   |
| HTYFS Alt. to Suspension        | 25,000             | 25,000          | 25,000  |
| Contract Support Services       | 110,000            | 110,000         | 35,050  |
| HTYFS Interventionist           | 52,500             | 52,500          | 52,500  |
| Shelter Inc Healthy Families    | 12,000             | 12,000          | 12,000  |
| Centro De Informacion           | 32,500             | 32,500          | 32,500  |
| Bridge YFS Crisis Intervention  | 5,000              | 5,000           | 5,000   |
| FSA Therapy Services            | 45,000             | 45,000          | 45,000  |
| Community Crisis Economic Srvc  | 5,000              | 5,000           | 5,000   |
| Summitt Center                  | 16,000             | 16,000          | 16,000  |
| Tide Transportation             | 28,000             | 28,000          | 18,827  |
| Amita Alexian                   | 27,400             | 27,400          | 19,942  |
| PADS of Elgin                   | 40,000             | 40,000          | 40,000  |
| HTSS - Senior MH                | 57,000             | 57,000          | 57,000  |
| WINGS Transitional Shelter      | 6,000              | 6,000           | 6,000   |
| Staff Development Grant Fund    | 30,000             | 30,000          | 15,784  |
| Challenge Grant Fund            | 60,000             | 60,000          | 10,000  |
| Capital Grant Fund              | 145,000            | 145,000         | 112,784 |
| Community Crisis Center Childen | 5,000              | 5,000           | 5,000   |
| Little City Foundation          | 5,200              | 5,200           | 5,200   |
| Maryville Academy               | 20,000             | 20,000          | 20,000  |

**Mental Health - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                  | Original<br>Budget | Final<br>Budget | Actual    |
|----------------------------------|--------------------|-----------------|-----------|
| Mental Health - Continued        |                    |                 |           |
| Service Contracts - Continued    |                    |                 |           |
| Kenneth Young Center - SASS      | \$ 8,200           | 8,200           | 8,200     |
| Kenneth Young Center MCR         | 7,000              | 7,000           | 7,000     |
| Journeys Hope Center             | 6,400              | 6,400           | 6,400     |
| Clearbrook - Residential         | 12,500             | 12,500          | 12,500    |
| Easter Seals Family Support      | 24,000             | 24,000          | 19,497    |
| Mental Health Housing            | 135,000            | 135,000         | 114,014   |
| Girl Scouts of N. IL - Outreach  | 14,000             | 14,000          | 14,000    |
| Gigis Playhouse                  | 12,500             | 12,500          | 12,500    |
| HTSS Home Delivered Meals        | 25,000             | 25,000          | 25,000    |
| HTYFS Bilingual Therapist        | 27,500             | 27,500          | 27,500    |
| Marklund                         | 25,000             | 25,000          | 25,000    |
| Community Alternatives Unlimited | 15,000             | 15,000          | 15,000    |
| Fellowship Housing Corp          | 5,000              | 5,000           | 5,000     |
| AARA                             | 41,500             | 41,500          | 41,500    |
| HTAS in Home Care                | 42,000             | 42,000          | 42,000    |
| About Change Recovery            | 12,800             | 12,800          | 12,800    |
| Elderday                         | 5,000              | 5,000           | 5,000     |
| Ray Graham Assoc                 | 20,000             | 20,000          | 20,000    |
| Partners for Our Communities     | 12,000             | 12,000          | 12,000    |
| Haymarket                        | 4,000              | 4,000           | 3,750     |
|                                  | 1,640,500          | 1,640,500       | 1,420,179 |
| Total Expenditures               | 1,794,200          | 1,794,200       | 1,549,554 |

**General Assistance - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual         |
|-----------------------------------|--------------------|-----------------|----------------|
| General Government                |                    |                 |                |
| Administration                    |                    |                 |                |
| Salaries                          | \$ 215,000         | 215,000         | 154,021        |
| Office Supplies                   | 5,500              | 5,500           | 5,965          |
| Equipment                         | 4,000              | 4,000           | 3,209          |
| Travel and Training               | 5,000              | 5,000           | 7,129          |
| Postage                           | 200                | 200             | —              |
| Printing                          | 1,500              | 1,500           | 1,677          |
| Dues and Publications             | 750                | 750             | 580            |
| Community Affairs                 | 1,000              | 1,000           | 5,622          |
| Professional Services             | 4,500              | 4,500           | 4,355          |
| Volunteer Appreciation            | 2,000              | 2,000           | 2,140          |
| Miscellaneous                     | 500                | 500             | 1,825          |
| Phone and Internet                | 3,000              | 3,000           | 4,404          |
| Health Insurance                  | 19,400             | 19,400          | 10,437         |
| Dental, Vision and Life Insurance | 1,500              | 1,500           | 1,666          |
| Unemployment                      | 1,000              | 1,000           | 978            |
| IMRF Expenditure                  | 9,200              | 9,200           | 5,101          |
| FICA Expenditure                  | 6,600              | 6,600           | 6,137          |
|                                   | <u>280,650</u>     | <u>280,650</u>  | <u>215,246</u> |
| Community Health                  |                    |                 |                |
| Salaries                          | 90,780             | 90,780          | 86,426         |
| Health Insurance                  | 13,220             | 13,220          | 6,516          |
|                                   | <u>104,000</u>     | <u>104,000</u>  | <u>92,942</u>  |

**General Assistance - Special Revenue Fund**  
**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended March 31, 2025**

|                                   | Original<br>Budget | Final<br>Budget | Actual  |
|-----------------------------------|--------------------|-----------------|---------|
| Pantry                            |                    |                 |         |
| Salaries                          | \$ 54,500          | 54,500          | 54,424  |
| Utilities                         | 9,500              | 9,500           | 11,136  |
| Custodial Services                | 17,500             | 17,500          | 17,506  |
| Trash Removal                     | 12,000             | 12,000          | 15,394  |
| Health Insurance                  | 8,600              | 8,600           | 8,092   |
| Dental, Vision and Life Insurance | 700                | 700             | 1,694   |
| Equipment                         | 10,000             | 10,000          | 4,748   |
| Pantry Refrigerated Vehicle       | 80,000             | 80,000          | —       |
| Unemployment                      | 330                | 330             | 323     |
| IMRF Expenditure                  | 2,300              | 2,300           | 1,277   |
| FICA Expenditure                  | 1,700              | 1,700           | 1,586   |
|                                   | 197,130            | 197,130         | 116,180 |
| Total General Government          | 581,780            | 581,780         | 424,368 |
| Home Relief                       |                    |                 |         |
| Rent                              | 100,000            | 100,000         | 67,005  |
| Utilities                         | 20,000             | 20,000          | 532     |
| Personal Essentials               | 18,000             | 18,000          | 9,063   |
| Travel Expenditures               | 8,000              | 8,000           | 2,050   |
| Medical                           | 25,000             | 25,000          | —       |
| Burial                            | 1,500              | 1,500           | —       |
| Catastrophic Insurance Premium    | 3,500              | 3,500           | —       |
| Emergency Assistance              | 115,100            | 115,100         | 60,575  |
| Total Home Relief                 | 291,100            | 291,100         | 139,225 |
| Total Expenditures                | 872,880            | 872,880         | 563,593 |

**Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget | Actual    |
|--------------------------------------------------------------|--------------------|-----------------|-----------|
| Revenues                                                     |                    |                 |           |
| Intergovernmental                                            |                    |                 |           |
| Grants                                                       | \$ 500,000         | 500,000         | 390,000   |
| Expenditures                                                 |                    |                 |           |
| Capital Outlay                                               | 835,000            | 835,000         | 375,645   |
| Debt Service                                                 |                    |                 |           |
| Principal Retirement                                         | 677,535            | 677,535         | 677,535   |
| Interest and Fiscal Charges                                  | 77,465             | 77,465          | 72,967    |
| Total Expenditures                                           | 1,590,000          | 1,590,000       | 1,126,147 |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,090,000)        | (1,090,000)     | (736,147) |
| Other Financing Sources                                      |                    |                 |           |
| Transfers In                                                 | 580,000            | 580,000         | 580,000   |
| Net Change in Fund Balance                                   | (510,000)          | (510,000)       | (156,147) |
| Fund Balance - Beginning                                     |                    |                 | 1,056,939 |
| Fund Balance - Ending                                        |                    |                 | 900,792   |

**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**March 31, 2025**

|                                                                        | Special Revenue                     |                    |                                                |                                               |           |
|------------------------------------------------------------------------|-------------------------------------|--------------------|------------------------------------------------|-----------------------------------------------|-----------|
|                                                                        | Illinois<br>Municipal<br>Retirement | Social<br>Security | Committee<br>for Senior<br>Citizen<br>Services | Capital<br>Projects<br>Vehicle<br>Replacement | Totals    |
| <b>ASSETS</b>                                                          |                                     |                    |                                                |                                               |           |
| Cash and Investments                                                   | \$ 134,560                          | 87,869             | 89,819                                         | 735,765                                       | 1,048,013 |
| Receivables - Net of Allowances                                        |                                     |                    |                                                |                                               |           |
| Property Taxes                                                         | 129,684                             | 105,273            | —                                              | —                                             | 234,957   |
| Total Assets                                                           | 264,244                             | 193,142            | 89,819                                         | 735,765                                       | 1,282,970 |
| <b>LIABILITIES</b>                                                     |                                     |                    |                                                |                                               |           |
| Accrued Payroll                                                        | 15,088                              | 14,679             | —                                              | —                                             | 29,767    |
| <b>DEFERRED INFLOWS OF<br/>RESOURCES</b>                               |                                     |                    |                                                |                                               |           |
| Property Taxes                                                         | 121,637                             | 98,741             | —                                              | —                                             | 220,378   |
| Total Liabilities and Deferred<br>Inflows of Resources                 | 136,725                             | 113,420            | —                                              | —                                             | 250,145   |
| <b>FUND BALANCES</b>                                                   |                                     |                    |                                                |                                               |           |
| Restricted                                                             | 127,519                             | 79,722             | 89,819                                         | —                                             | 297,060   |
| Assigned                                                               | —                                   | —                  | —                                              | 735,765                                       | 735,765   |
| Total Fund Balances                                                    | 127,519                             | 79,722             | 89,819                                         | 735,765                                       | 1,032,825 |
| Total Liabilities, Deferred Inflows<br>of Resources, and Fund Balances | 264,244                             | 193,142            | 89,819                                         | 735,765                                       | 1,282,970 |

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Fiscal Year Ended March 31, 2025**

|                                                              | Special Revenue                     |                    |                                                | Capital<br>Projects<br>Vehicle<br>Replacement | Totals    |
|--------------------------------------------------------------|-------------------------------------|--------------------|------------------------------------------------|-----------------------------------------------|-----------|
|                                                              | Illinois<br>Municipal<br>Retirement | Social<br>Security | Committee<br>for Senior<br>Citizen<br>Services |                                               |           |
| Revenues                                                     |                                     |                    |                                                |                                               |           |
| Taxes                                                        | \$ 226,920                          | 184,205            | —                                              | —                                             | 411,125   |
| Charges for Services                                         | —                                   | —                  | 28,502                                         | 7,086                                         | 35,588    |
| Investment Income                                            | 4,536                               | 2,340              | 5,218                                          | 27,084                                        | 39,178    |
| Total Revenues                                               | 231,456                             | 186,545            | 33,720                                         | 34,170                                        | 485,891   |
| Expenditures                                                 |                                     |                    |                                                |                                               |           |
| General Government                                           | 242,137                             | 198,480            | 26,111                                         | —                                             | 466,728   |
| Capital Outlay                                               | —                                   | —                  | —                                              | 7,839                                         | 7,839     |
| Total Expenditures                                           | 242,137                             | 198,480            | 26,111                                         | 7,839                                         | 474,567   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (10,681)                            | (11,935)           | 7,609                                          | 26,331                                        | 11,324    |
| Other Financing Sources                                      |                                     |                    |                                                |                                               |           |
| Transfers In                                                 | —                                   | —                  | —                                              | 135,000                                       | 135,000   |
| Net Change in Fund Balances                                  | (10,681)                            | (11,935)           | 7,609                                          | 161,331                                       | 146,324   |
| Fund Balances - Beginning                                    | 138,200                             | 91,657             | 82,210                                         | 574,434                                       | 886,501   |
| Fund Balances - Ending                                       | 127,519                             | 79,722             | 89,819                                         | 735,765                                       | 1,032,825 |

**Illinois Municipal Retirement - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended March 31, 2025**

|                               | Original<br>Budget | Final<br>Budget | Actual   |
|-------------------------------|--------------------|-----------------|----------|
| Revenues                      |                    |                 |          |
| Taxes                         |                    |                 |          |
| Property Tax                  | \$ 225,450         | 225,450         | 226,920  |
| Investment Income             | 1,550              | 1,550           | 4,536    |
| Total Revenues                | 227,000            | 227,000         | 231,456  |
| Expenditures                  |                    |                 |          |
| General Government            |                    |                 |          |
| Illinois Municipal Retirement | 227,000            | 227,000         | 242,137  |
| Net Change in Fund Balance    | —                  | —               | (10,681) |
| Fund Balance - Beginning      |                    |                 | 138,200  |
| Fund Balance - Ending         |                    |                 | 127,519  |

**Social Security - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended March 31, 2025**

|                            | Original<br>Budget | Final<br>Budget | Actual   |
|----------------------------|--------------------|-----------------|----------|
| Revenues                   |                    |                 |          |
| Taxes                      |                    |                 |          |
| Property Tax               | \$ 183,000         | 183,000         | 184,205  |
| Investment Income          | 800                | 800             | 2,340    |
| Total Revenues             | 183,800            | 183,800         | 186,545  |
| Expenditures               |                    |                 |          |
| General Government         |                    |                 |          |
| Social Security            | 183,800            | 183,800         | 198,480  |
| Net Change in Fund Balance | —                  | —               | (11,935) |
| Fund Balance - Beginning   |                    |                 | 91,657   |
| Fund Balance - Ending      |                    |                 | 79,722   |

**Committee for Senior Citizen Services - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

**For the Fiscal Year Ended March 31, 2025**

|                            | Original<br>Budget | Final<br>Budget | Actual |
|----------------------------|--------------------|-----------------|--------|
| Revenues                   |                    |                 |        |
| Charges for Services       | \$ 21,200          | 21,200          | 28,502 |
| Investment Income          | 1,000              | 1,000           | 5,218  |
| Total Revenues             | 22,200             | 22,200          | 33,720 |
| Expenditures               |                    |                 |        |
| General Government         |                    |                 |        |
| Senior Citizen Services    |                    |                 |        |
| Gift Shop                  | 2,000              | 2,000           | 3,216  |
| Soda and Snack             | 1,300              | 1,300           | 2,089  |
| Gift Cards                 | 3,000              | 3,000           | 100    |
| Senior Support             | 2,000              | 2,000           | 319    |
| Donations                  | 500                | 500             | —      |
| Entertainment              | 1,000              | 1,000           | —      |
| Raffle Expenditures        | 100                | 100             | —      |
| Bingo Expenditures         | 2,000              | 2,000           | 510    |
| Beading Club               | 2,800              | 2,800           | 1,500  |
| Special Events             | 2,500              | 2,500           | 1,345  |
| Computer                   | 500                | 500             | 42     |
| Community                  | 2,500              | 2,500           | 2,280  |
| Special Projects           | 31,000             | 31,000          | 14,710 |
| Miscellaneous              | 2,000              | 2,000           | —      |
| Total Expenditures         | 53,200             | 53,200          | 26,111 |
| Net Change in Fund Balance | (31,000)           | (31,000)        | 7,609  |
| Fund Balance - Beginning   |                    |                 | 82,210 |
| Fund Balance - Ending      |                    |                 | 89,819 |

**Vehicle Replacement - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended March 31, 2025**

|                                                              | Original<br>Budget | Final<br>Budget | Actual  |
|--------------------------------------------------------------|--------------------|-----------------|---------|
| Revenues                                                     |                    |                 |         |
| Charges for Services                                         | \$ 8,000           | 8,000           | 7,086   |
| Investment Income                                            | 7,000              | 7,000           | 27,084  |
| Total Revenues                                               | 15,000             | 15,000          | 34,170  |
| Expenditures                                                 |                    |                 |         |
| Capital Outlay                                               | 215,000            | 215,000         | 7,839   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (200,000)          | (200,000)       | 26,331  |
| Other Financing Sources                                      |                    |                 |         |
| Transfers In                                                 | 135,000            | 135,000         | 135,000 |
| Net Change in Fund Balance                                   | (65,000)           | (65,000)        | 161,331 |
| Fund Balance - Beginning                                     |                    |                 | 574,434 |
| Fund Balance - Ending                                        |                    |                 | 735,765 |

## **STATISTICAL SECTION (Unaudited)**

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

### **Financial Trends**

These schedules contain trend information to help the reader understand how the Township's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the Township's most significant local revenue sources.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the Township's current levels of outstanding debt and the government's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Township's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the Township's financial report relates to the services the Township provides and the activities it performs.

**Net Position by Component - Last Ten Fiscal Years\***  
**March 31, 2025 (Unaudited)**

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**See Following Page**

**Net Position by Component - Last Ten Fiscal Years\***  
**March 31, 2025 (Unaudited)**

|                                       | 2016         | 2017       | 2018       |
|---------------------------------------|--------------|------------|------------|
| Governmental Activities               |              |            |            |
| Net Investment in Capital Assets      | \$ 8,014,537 | 8,475,175  | 8,021,596  |
| Restricted                            | 3,474,467    | 3,586,024  | 3,862,804  |
| Unrestricted Net Position             | 2,583,962    | 2,230,849  | 2,213,185  |
| Total Primary Government Net Position | 14,072,966   | 14,292,048 | 14,097,585 |

Data Source: Audited Financial Statements

\*Accrual Basis of Accounting

| 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025       |
|------------|------------|------------|------------|------------|------------|------------|
| 7,491,622  | 7,066,056  | 8,433,574  | 9,097,063  | 8,242,243  | 8,478,205  | 8,574,459  |
| 4,154,407  | 4,080,488  | 4,301,724  | 4,695,871  | 4,395,494  | 4,914,408  | 4,873,964  |
| 2,696,048  | 3,006,328  | 2,163,282  | 2,139,700  | 2,254,834  | 4,191,638  | 4,361,027  |
| 14,342,077 | 14,152,872 | 14,898,580 | 15,932,634 | 14,892,571 | 17,584,251 | 17,809,450 |

**Changes in Net Position - Last Ten Fiscal Years\***  
**March 31, 2025 (Unaudited)**

|                                    | 2016         | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023       | 2024       | 2025       |
|------------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|
| Expenses                           |              |           |           |           |           |           |           |            |            |            |
| Governmental Activities            |              |           |           |           |           |           |           |            |            |            |
| General Government                 | \$ 3,037,861 | 3,719,525 | 3,421,876 | 3,484,594 | 3,591,872 | 3,515,592 | 3,496,877 | 4,039,967  | 3,135,577  | 4,224,225  |
| Emergency Services                 | —            | —         | —         | —         | —         | —         | —         | 216,952    | 244,997    | 277,119    |
| Youth and Family Services          | 1,040,049    | 1,030,959 | 952,776   | 950,210   | 889,762   | 871,123   | 888,064   | 974,629    | 980,323    | 1,128,745  |
| Community Relations                | 234,461      | 236,826   | 244,552   | 227,149   | 237,417   | 199,106   | 227,266   | 265,297    | 270,604    | 293,713    |
| Community Health                   | —            | —         | —         | —         | —         | —         | —         | 270,503    | 285,337    | 198,630    |
| Home Relief                        | 193,289      | 119,100   | 117,714   | 213,478   | 115,265   | 164,520   | 99,782    | 150,981    | 128,585    | 139,225    |
| Road Maintenance                   | 966,389      | 366,785   | 839,800   | 564,061   | 1,082,577 | 566,848   | 636,721   | 1,364,525  | 915,625    | 1,112,296  |
| Mental Health                      | 1,232,181    | 1,071,377 | 1,135,964 | 1,173,344 | 1,272,143 | 1,140,602 | 1,297,666 | 1,370,189  | 1,497,261  | 1,552,938  |
| Senior Center                      | 2,028,082    | 1,396,310 | 1,912,311 | 1,855,746 | 2,079,493 | 1,964,839 | 2,071,237 | 2,392,909  | 2,613,410  | 2,672,888  |
| Interest on Long-Term Debt         | —            | —         | —         | —         | —         | —         | —         | 85,266     | 88,648     | 65,627     |
| Total Governmental Activities      | 8,732,312    | 7,940,882 | 8,624,993 | 8,468,582 | 9,268,529 | 8,422,630 | 8,717,613 | 11,131,218 | 10,160,367 | 11,665,406 |
| Program Revenues                   |              |           |           |           |           |           |           |            |            |            |
| Governmental Activities            |              |           |           |           |           |           |           |            |            |            |
| Charges for Services               |              |           |           |           |           |           |           |            |            |            |
| General Government                 | 111,195      | 148,837   | 156,763   | 166,367   | 171,852   | 83,904    | 205,658   | 259,185    | 250,004    | 275,966    |
| Emergency Services                 | —            | —         | —         | —         | —         | —         | —         | —          | —          | 33,426     |
| Youth and Family Services          | 29,461       | 30,071    | 27,944    | 30,301    | 24,723    | 18,542    | 46,259    | 57,761     | 47,261     | 33,948     |
| Community Relations                | —            | —         | —         | —         | —         | —         | —         | 17,913     | 22,239     | 34,584     |
| Mental Health                      | 12,000       | 11,800    | 11,700    | 11,600    | 13,820    | 11,850    | 7,800     | 23,724     | 12,569     | 5,574      |
| Senior Center                      | 169,667      | 165,086   | 190,499   | 269,290   | 237,347   | 71,669    | 148,483   | 160,587    | 264,818    | 229,263    |
| Operating Grants and Contributions | 213,128      | 259,188   | 289,768   | 345,914   | 399,359   | 425,870   | 438,081   | 675,286    | 795,849    | 849,665    |
| Capital Grants and Contributions   | 31,099       | 43,141    | 49,189    | 45,854    | 46,892    | 236,946   | 230,775   | 448,227    | 1,052,100  | 390,000    |
| Total Governmental Activities      | 566,550      | 658,123   | 725,863   | 869,326   | 893,993   | 848,781   | 1,077,056 | 1,642,683  | 2,444,840  | 1,852,426  |

|                                                    | 2016           | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        |
|----------------------------------------------------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Net (Expense) Revenue                              |                |             |             |             |             |             |             |             |             |             |
| Governmental Activities                            | \$ (8,165,762) | (7,282,759) | (7,899,130) | (7,599,256) | (8,374,536) | (7,573,849) | (7,640,557) | (9,488,535) | (7,715,527) | (9,812,980) |
| General Revenues and Other Changes in Net Position |                |             |             |             |             |             |             |             |             |             |
| Governmental Activities                            |                |             |             |             |             |             |             |             |             |             |
| Taxes                                              |                |             |             |             |             |             |             |             |             |             |
| Property Taxes                                     | 7,170,336      | 7,254,750   | 7,462,378   | 7,550,729   | 7,841,281   | 8,065,931   | 8,322,452   | 8,504,587   | 9,541,660   | 9,436,837   |
| Intergovernmental                                  |                |             |             |             |             |             |             |             |             |             |
| Replacement Taxes                                  | 66,824         | 64,971      | 60,348      | 60,958      | 72,566      | 74,489      | 145,282     | 211,398     | 173,686     | 101,737     |
| Investment Income                                  | 14,841         | 17,471      | 37,178      | 107,676     | 148,829     | 49,673      | 12,389      | 89,025      | 266,520     | 423,561     |
| Miscellaneous                                      | 109,545        | 164,649     | 144,763     | 124,385     | 122,655     | 129,464     | 194,488     | 11,097      | 50,973      | 76,044      |
| Total Governmental Activities                      | 7,361,546      | 7,501,841   | 7,704,667   | 7,843,748   | 8,185,331   | 8,319,557   | 8,674,611   | 8,816,107   | 10,032,839  | 10,038,179  |
| Total Primary Government Changes in Net Position   | (804,216)      | 219,082     | (194,463)   | 244,492     | (189,205)   | 745,708     | 1,034,054   | (672,428)   | 2,317,312   | 225,199     |

Data Source: Audited Financial Statements

\*Accrual Basis of Accounting

**Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**March 31, 2025 (Unaudited)**

|                                    | 2016      | 2017      | 2018      |
|------------------------------------|-----------|-----------|-----------|
| General Fund                       |           |           |           |
| Nonspendable                       | \$ —      | 44,226    | 76,003    |
| Unassigned                         | 2,876,626 | 2,015,304 | 2,141,258 |
| Total General Fund                 | 2,876,626 | 2,059,530 | 2,217,261 |
| All Other Governmental Funds       |           |           |           |
| Nonspendable                       | —         | —         | 10,024    |
| Restricted                         | 3,474,467 | 3,571,347 | 3,852,780 |
| Assigned                           | 719,730   | 1,308,580 | 1,211,096 |
| Unassigned                         | —         | —         | —         |
| Total All Other Governmental Funds | 4,194,197 | 4,879,927 | 5,073,900 |
| Total Governmental Funds           | 7,070,823 | 6,939,457 | 7,291,161 |

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

| 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025       |
|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 39,730    | 47,485    | 49,981    | 67,965    | 65,624    | 61,506    | 41,869     |
| 2,546,407 | 2,889,608 | 2,162,556 | 2,640,473 | 2,882,261 | 3,124,165 | 3,476,553  |
| 2,586,137 | 2,937,093 | 2,212,537 | 2,708,438 | 2,947,885 | 3,185,671 | 3,518,422  |
| 22,797    | 32,098    | 24,772    | 23,666    | 20,420    | 9,588     | 45,205     |
| 4,131,610 | 4,048,390 | 4,277,002 | 4,672,205 | 4,395,494 | 4,914,408 | 4,873,964  |
| 1,345,041 | 1,301,937 | 1,107,631 | 481,799   | 1,441,665 | 1,631,373 | 1,636,557  |
| —         | —         | —         | (94,640)  | —         | —         | —          |
| 5,499,448 | 5,382,425 | 5,409,405 | 5,083,030 | 5,857,579 | 6,555,369 | 6,555,726  |
| 8,085,585 | 8,319,518 | 7,621,942 | 7,791,468 | 8,805,464 | 9,741,040 | 10,074,148 |

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**March 31, 2025 (Unaudited)**

|                                                              | 2016         | 2017        | 2018      |
|--------------------------------------------------------------|--------------|-------------|-----------|
| Revenues                                                     |              |             |           |
| Taxes                                                        | \$ 7,237,160 | 7,319,721   | 7,522,726 |
| Intergovernmental                                            | 403,277      | 220,684     | 338,957   |
| Charges for Services                                         | 163,272      | 437,438     | 386,906   |
| Investment Income                                            | 14,841       | 17,471      | 37,178    |
| Miscellaneous                                                | 109,545      | 164,649     | 144,763   |
| Total Revenues                                               | 7,928,095    | 8,159,963   | 8,430,530 |
| Expenditures                                                 |              |             |           |
| General Government                                           | 2,663,799    | 2,690,781   | 2,795,646 |
| Emergency Services                                           | —            | —           | —         |
| Youth and Family Services                                    | 1,035,023    | 1,027,257   | 960,745   |
| Community Relations                                          | 234,266      | 239,620     | 226,438   |
| Community Health                                             | —            | —           | —         |
| Home Relief                                                  | 193,289      | 119,100     | 118,956   |
| Road Maintenance                                             | 798,311      | 564,210     | 603,557   |
| Mental Health                                                | 1,226,644    | 1,080,189   | 1,132,156 |
| Senior Center                                                | 1,640,958    | 1,627,438   | 1,657,856 |
| Capital Outlay                                               | 742,404      | 942,734     | 583,472   |
| Debt Service                                                 |              |             |           |
| Principal Retirement                                         | —            | —           | —         |
| Interest and Fiscal Charges                                  | —            | —           | —         |
| Total Expenditures                                           | 8,534,694    | 8,291,329   | 8,078,826 |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (606,599)    | (131,366)   | 351,704   |
| Other Financing Sources (Uses)                               |              |             |           |
| Debt Issuance                                                | —            | —           | —         |
| Disposal of Capital Assets                                   | —            | —           | —         |
| Transfers In                                                 | 640,000      | 1,465,000   | 370,000   |
| Transfers Out                                                | (640,000)    | (1,465,000) | (370,000) |
|                                                              | —            | —           | —         |
| Net Change in Fund Balances                                  | (606,599)    | (131,366)   | 351,704   |
| Debt Service as a Percentage<br>of Noncapital Expenditures   | 0.00%        | 0.00%       | 0.00%     |

Data Source: Audited Financial Statements

\*Modified Accrual Basis of Accounting

| 2019      | 2020      | 2021        | 2022      | 2023        | 2024        | 2025       |
|-----------|-----------|-------------|-----------|-------------|-------------|------------|
| 7,611,687 | 7,913,847 | 8,140,420   | 8,467,734 | 8,504,587   | 9,541,660   | 9,436,837  |
| 391,768   | 446,251   | 662,816     | 668,856   | 996,684     | 2,021,635   | 1,341,402  |
| 477,558   | 447,742   | 185,965     | 408,200   | 519,170     | 596,891     | 612,761    |
| 107,676   | 148,829   | 49,673      | 12,389    | 89,025      | 266,520     | 423,561    |
| 124,385   | 122,655   | 129,464     | 194,488   | 11,097      | 50,973      | 76,044     |
| 8,713,074 | 9,079,324 | 9,168,338   | 9,751,667 | 10,120,563  | 12,477,679  | 11,890,605 |
| 2,637,579 | 2,892,108 | 3,030,649   | 3,097,757 | 3,038,009   | 3,108,331   | 3,381,038  |
| —         | —         | —           | —         | 216,952     | 244,997     | 277,119    |
| 944,685   | 921,023   | 871,123     | 888,064   | 974,629     | 980,323     | 1,128,745  |
| 227,639   | 222,947   | 199,106     | 227,266   | 265,297     | 270,604     | 293,713    |
| —         | —         | —           | —         | 270,503     | 285,337     | 198,630    |
| 215,678   | 115,552   | 164,520     | 99,782    | 150,981     | 128,585     | —          |
| 343,343   | 827,003   | 374,576     | 489,544   | 1,198,074   | 779,218     | 980,457    |
| 1,169,349 | 1,268,381 | 1,136,607   | 1,293,888 | 1,365,916   | 1,493,759   | 1,549,554  |
| 1,795,432 | 1,845,122 | 1,731,273   | 1,850,360 | 2,143,107   | 2,408,696   | 2,475,030  |
| 584,945   | 753,255   | 2,358,110   | 1,635,430 | 2,552,414   | 1,463,015   | 383,484    |
| —         | —         | —           | —         | 129,737     | 662,437     | 677,535    |
| —         | —         | —           | —         | 56,563      | 91,169      | 72,967     |
| 7,918,650 | 8,845,391 | 9,865,964   | 9,582,091 | 12,362,182  | 11,916,471  | 11,557,497 |
| 794,424   | 233,933   | (697,626)   | 169,576   | (2,241,619) | 561,208     | 333,108    |
| —         | —         | —           | —         | 3,000,000   | —           | —          |
| —         | —         | —           | —         | 255,615     | —           | —          |
| 602,000   | 550,000   | 1,780,000   | 565,000   | 645,000     | 1,125,000   | 875,000    |
| (602,000) | (550,000) | (1,780,000) | (565,000) | (645,000)   | (1,125,000) | (875,000)  |
| —         | —         | —           | —         | 3,255,615   | —           | —          |
| 794,424   | 233,933   | (697,626)   | 169,576   | 1,013,996   | 561,208     | 333,108    |
| 0.00%     | 0.00%     | 0.00%       | 0.00%     | 1.70%       | 7.15%       | 6.54%      |

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years**  
**March 31, 2025 (Unaudited)**

| Tax<br>Levy<br>Year | Total<br>Taxable<br>Assessed<br>Value | Estimated<br>Actual<br>Taxable<br>Value | Total<br>Direct<br>Tax Rate (1) |
|---------------------|---------------------------------------|-----------------------------------------|---------------------------------|
| 2015                | \$ 1,719,228,781                      | \$ 5,157,686,343                        | 0.4747                          |
| 2016                | 2,002,214,061                         | 6,006,642,183                           | 0.4180                          |
| 2017                | 2,014,457,752                         | 6,043,373,256                           | 0.4251                          |
| 2018                | 1,967,914,991                         | 5,903,744,973                           | 0.4449                          |
| 2019                | 2,268,205,300                         | 6,804,615,900                           | 0.3958                          |
| 2020                | 2,258,205,300                         | 6,774,615,900                           | 0.4103                          |
| 2021                | 2,086,373,004                         | 6,259,119,012                           | 0.4587                          |
| 2022                | 2,600,462,505                         | 7,801,387,515                           | 0.3887                          |
| 2023                | 2,756,307,590                         | 8,268,922,770                           | 0.3835                          |
| 2024                | N/A                                   | N/A                                     | N/A                             |

Data Source: Office of the County Clerk

Note: Property tax in the Township is reassessed each year. Property is assessed at 33.33% of actual value.

(1) Tax rates are per \$100 of assessed value

N/A - Not Available

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
March 31, 2025 (Unaudited)**

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**See Following Page**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years**  
**March 31, 2025 (Unaudited)**

|                                        | 2015    | 2016    | 2017    |
|----------------------------------------|---------|---------|---------|
| Direct Rates                           |         |         |         |
| Corporate Fund                         | 0.2129  | 0.1842  | 0.1880  |
| IMRF                                   | 0.0106  | 0.0092  | 0.0094  |
| Social Security                        | 0.0085  | 0.0074  | 0.0076  |
| Senior Citizens Services               | 0.0627  | 0.0542  | 0.0553  |
| General Assistance                     | 0.0230  | 0.0200  | 0.0198  |
| Mental Health                          | 0.0580  | 0.0570  | 0.0860  |
| Road and Bridge                        | 0.0990  | 0.0860  | 0.0590  |
| Total Direct Rate                      | 0.4747  | 0.4180  | 0.4251  |
| Overlapping Governments (2):           |         |         |         |
| Bartlett Fire Protection District      | 0.7760  | 0.6780  | 0.6930  |
| Bartlett Park District                 | 0.8770  | 0.7660  | 0.7840  |
| Bartlett Public Library                | 0.3400  | 0.3140  | 0.3120  |
| Community College District #509        | 0.6540  | 0.5700  | 0.5620  |
| Cook County                            | 0.5520  | 0.5330  | 0.4960  |
| Metropolitan Water Reclamation Dist.   | 0.4260  | 0.4060  | 0.4020  |
| Unit School Districts #46              | 7.9470  | 6.8370  | 6.9320  |
| Village of Bartlett                    | 1.1300  | 1.1120  | 1.1530  |
| Total Overlapping Tax Rates            | 12.7020 | 11.2160 | 11.3340 |
| Total Direct and Overlapping Rates (1) | 13.1767 | 11.6340 | 11.7591 |

Data Source: Office of the County Clerk

(1) Tax rates are expressed in dollars per \$100 of equalized assessed valuation

(2) It should be noted that the boundaries of some of the overlapping governments listed only partially overlap the Township and, therefore, the totals shown above overstate the tax rates for individual taxpayers within the Township

N/A - Not Available

| 2018    | 2019    | 2020    | 2021    | 2022   | 2023    | 2024 |
|---------|---------|---------|---------|--------|---------|------|
| 0.1990  | 0.1785  | 0.1851  | 0.2085  | 0.1783 | 0.1757  | N/A  |
| 0.0099  | 0.0089  | 0.0092  | 0.0101  | 0.0085 | 0.0084  | N/A  |
| 0.0080  | 0.0072  | 0.0074  | 0.0082  | 0.0069 | 0.0068  | N/A  |
| 0.0583  | 0.0521  | 0.0539  | 0.0597  | 0.0500 | 0.0496  | N/A  |
| 0.0205  | 0.0182  | 0.0197  | 0.0222  | 0.0190 | 0.0190  | N/A  |
| 0.0622  | 0.0563  | 0.0590  | 0.0670  | 0.0570 | 0.0570  | N/A  |
| 0.0870  | 0.0746  | 0.0760  | 0.0830  | 0.0690 | 0.0670  | N/A  |
| 0.4449  | 0.3958  | 0.4103  | 0.4587  | 0.3887 | 0.3835  | N/A  |
| 0.8630  | 0.8100  | 0.8278  | 0.6795  | 0.7710 | 0.8040  | N/A  |
| 0.7680  | 0.7040  | 0.7153  | 0.7970  | 0.0652 | 0.6700  | N/A  |
| 0.3140  | 0.3030  | 0.3030  | 0.3140  | 0.2990 | 0.2960  | N/A  |
| 0.6120  | 0.5440  | 0.5263  | 0.5520  | 0.4660 | 0.4510  | N/A  |
| 0.4890  | 0.4540  | 0.4531  | 0.7428  | 0.4310 | 0.3860  | N/A  |
| 0.3960  | 0.3890  | 0.3776  | 0.1733  | 0.3740 | 0.3450  | N/A  |
| 7.1200  | 6.4390  | 6.5746  | 6.4012  | 6.0220 | 6.0380  | N/A  |
| 1.2010  | 1.1050  | 1.1150  | 1.2200  | 0.9670 | 1.0010  | N/A  |
| 11.7630 | 10.7480 | 10.8927 | 10.8798 | 9.3952 | 9.9910  | N/A  |
| 12.2079 | 11.1438 | 11.3030 | 11.3385 | 9.7839 | 10.3745 | N/A  |

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago**  
**March 31, 2025 (Unaudited)**

| Taxpayer                    | 2024                         |      |                                                                 | 2015                         |      |                                                                 |
|-----------------------------|------------------------------|------|-----------------------------------------------------------------|------------------------------|------|-----------------------------------------------------------------|
|                             | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Township<br>Taxable<br>Assessed<br>Value | Taxable<br>Assessed<br>Value | Rank | Percentage of<br>Total Township<br>Taxable<br>Assessed<br>Value |
|                             |                              |      |                                                                 |                              |      |                                                                 |
| Property Valuation Services | \$ 15,804,296                | 1    | 1.56%                                                           | \$ 3,225,239                 | 2    | 0.41%                                                           |
| Target Corp.                | 8,985,238                    | 2    | 0.89%                                                           | 3,124,999                    | 3    | 0.34%                                                           |
| TA 10 Falcon Court          | 8,651,035                    | 3    | 0.86%                                                           |                              |      |                                                                 |
| Walmart Stores              | 6,878,555                    | 4    | 0.68%                                                           | 4,596,630                    | 1    | 0.57%                                                           |
| SCM Streamwood Westview     | 5,391,111                    | 5    | 0.53%                                                           | 1,726,474                    | 6    | 0.22%                                                           |
| Streamwood Loczko           | 4,561,110                    | 6    | 0.45%                                                           |                              |      |                                                                 |
| Phoenix Lake LLC            | 4,293,293                    | 7    | 0.42%                                                           |                              |      |                                                                 |
| Ace Coffee Bar, Inc         | 4,038,587                    | 8    | 0.40%                                                           |                              |      |                                                                 |
| Fresh Express Incorp        | 3,576,171                    | 9    | 0.35%                                                           |                              |      |                                                                 |
| IRC Woodland Heights        | 3,470,537                    | 10   | 0.34%                                                           | 1,939,403                    | 5    | 0.24%                                                           |
| Newplan Excel Realty        |                              |      |                                                                 | 2,184,341                    | 4    | 0.27%                                                           |
| Kamin Realty Company        |                              |      |                                                                 | 911,248                      | 7    | 0.11%                                                           |
| Sutton Park Developers      |                              |      |                                                                 | 866,361                      | 8    | 0.10%                                                           |
| Nicholas Nouvelle           |                              |      |                                                                 | 705,148                      | 9    | 0.09%                                                           |
| National Shopping Plaza     |                              |      |                                                                 | 671,304                      | 10   | 0.08%                                                           |
| Total                       | <u>65,649,933</u>            |      | <u>6.48%</u>                                                    | <u>19,279,843</u>            |      | <u>2.43%</u>                                                    |

Data Source: Assessor's Office and Village of Streamwood

Note:

The figures above are totals of parcels with equalized assessed valuations of \$700,000 and over as recorded in the County Assessor's Office. They were compiled from a meticulous page by page search of such records. It is possible, however, that certain parcels may have been overlooked.

2022 Equalized Assessed Valuation of the District is \$2,600,462,505

**Property Tax Levies and Collections - Last Ten Tax Levy Years**  
**March 31, 2025 (Unaudited)**

| Tax<br>Levy<br>Year | Taxes<br>Levied<br>for the<br>Fiscal Year |            | 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 |
| 2015                | \$                                        | 7,349,616  | \$ 3,793,923                                    | 51.62%                | \$ 3,586,407                             | \$ 7,380,330              | 100.42%               |
| 2016                |                                           | 7,534,893  | 3,595,246                                       | 47.71%                | 3,867,932                                | 7,463,178                 | 99.05%                |
| 2017                |                                           | 7,702,869  | 3,877,027                                       | 50.33%                | 3,762,094                                | 7,639,121                 | 99.17%                |
| 2018                |                                           | 7,926,363  | 3,835,052                                       | 48.38%                | 4,009,774                                | 7,844,826                 | 98.97%                |
| 2019                |                                           | 8,185,054  | 4,017,876                                       | 49.09%                | 4,036,107                                | 8,053,983                 | 98.40%                |
| 2020                |                                           | 8,423,353  | 4,058,668                                       | 48.18%                | 4,106,532                                | 8,165,200                 | 96.94%                |
| 2021                |                                           | 9,548,378  | 4,106,532                                       | 43.01%                | 4,032,701                                | 8,139,233                 | 85.24%                |
| 2022                |                                           | 9,724,167  | 4,471,886                                       | 45.99%                | 5,185,497                                | 9,657,383                 | 99.31%                |
| 2023                |                                           | 10,526,828 | 6,045,568                                       | 57.43%                | 4,187,790                                | 10,233,358                | 97.21%                |
| 2024                |                                           | 10,540,286 | 5,962,935                                       | 56.57%                | *                                        | *                         | *                     |

Data Source: Township Records

\*Taxes are collected in two installments due in June and September of the following year.

Note: The percentage collected may exceed 100% due to the use of a weighted average of taxes levied by two counties.

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

| Fiscal Year | Debt<br>Certificates | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income (1) | Per<br>Capita (1) |
|-------------|----------------------|--------------------------------|-----------------------------------------|-------------------|
| 2015        | \$ —                 | \$ —                           | —%                                      | \$ —              |
| 2016        | —                    | —                              | —%                                      | —                 |
| 2017        | —                    | —                              | —%                                      | —                 |
| 2018        | —                    | —                              | —%                                      | —                 |
| 2019        | —                    | —                              | —%                                      | —                 |
| 2020        | —                    | —                              | —%                                      | —                 |
| 2021        | —                    | —                              | —%                                      | —                 |
| 2023        | 2,870,263            | 2,870,263                      | 0.09%                                   | 29                |
| 2024        | 2,207,826            | 2,207,826                      | 0.05%                                   | 23                |
| 2025        | 1,530,291            | 1,530,291                      | 0.05%                                   | 16                |

Note: Details regarding the Township's outstanding debt can be found in the notes to the financial statements

(1) Personal income and population data can be found in the Schedule of Demographic and Economic Statistics

**Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

| Fiscal Year | Gross General Obligation Bonds | Debt Payable From Other Sources | Net General Obligation Bonds | Total Estimated Actual Value of Taxable Property | Percentage of Estimated Actual Value of Taxable Property (1) | Per Capita (2) |
|-------------|--------------------------------|---------------------------------|------------------------------|--------------------------------------------------|--------------------------------------------------------------|----------------|
| 2016        | \$ —                           | \$ —                            | \$ —                         | \$ 5,157,686,343                                 | 0.00%                                                        | \$ —           |
| 2017        | —                              | —                               | —                            | 6,006,642,183                                    | 0.00%                                                        | —              |
| 2018        | —                              | —                               | —                            | 6,043,373,256                                    | 0.00%                                                        | —              |
| 2019        | —                              | —                               | —                            | 5,903,744,973                                    | 0.00%                                                        | —              |
| 2020        | —                              | —                               | —                            | 6,804,615,900                                    | 0.00%                                                        | —              |
| 2021        | —                              | —                               | —                            | 6,774,615,900                                    | 0.00%                                                        | —              |
| 2022        | —                              | —                               | —                            | 6,259,119,012                                    | 0.00%                                                        | —              |
| 2023        | —                              | —                               | —                            | 7,801,387,515                                    | 0.00%                                                        | —              |
| 2024        | —                              | —                               | —                            | 8,268,922,770                                    | 0.00%                                                        | —              |
| 2025        | —                              | —                               | —                            | N/A                                              | N/A                                                          | —              |

Data Source: Township Records

Notes:

Details regarding the Township's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

N/A - Not Available

**Schedule of Direct and Overlapping Bonded Debt**  
**March 31, 2025 (Unaudited)**

| Overlapping Agencies                    | Outstanding<br>Obligations | Applicable to Township |               |
|-----------------------------------------|----------------------------|------------------------|---------------|
|                                         |                            | (1)<br>Percent         | (2)<br>Amount |
| Hanover Township                        | \$ 1,530,291               | 100.00%                | \$ 1,530,291  |
| Cook County                             | 2,989,281,750              | 0.57%                  | 17,038,906    |
| Cook County Forest Preserve             | 140,011,723                | 0.57%                  | 798,067       |
| Metropolitan Water Reclamation District | 2,787,033                  | 0.58%                  | 16,165        |
| Bartlett Park District                  | 17,660,000                 | 0.08%                  | 14,128        |
| Schaumburg Park District                | 11,627,747                 | 0.59%                  | 68,604        |
| Hanover Park District                   | 5,690,609                  | 6.94%                  | 394,928       |
| Streamwood Park District                | 9,098,000                  | 100.00%                | 9,098,000     |
| Poplar Creek Public Library District    | 11,007,319                 | 73.00%                 | 8,035,343     |
| Elgin Community College #509            | 153,860,200                | 6.83%                  | 10,508,652    |
| School District #46                     | 202,457,389                | 15.08%                 | 30,530,574    |
| Total Overlapping Debt                  | 3,543,481,770              |                        | 76,503,366    |
| Total Direct and Overlapping Debt       | 3,545,012,061              |                        | 78,033,657    |

Data Source: Village of Streamwood

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Township's boundaries and dividing it by each unit's total taxable assessed value.

(2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of Hanover Township. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Hanover Township. This process recognizes that, when considering the Townships's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Schedule of Legal Debt Margin - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

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**See Following Page**

Schedule of Legal Debt Margin - Last Ten Fiscal Years  
March 31, 2025 (Unaudited)

|                                                                         | 2016          | 2017       | 2018       |
|-------------------------------------------------------------------------|---------------|------------|------------|
| Legal Debt Limit                                                        | \$ 51,050,844 | 49,427,827 | 57,563,654 |
| Legal Net Debt Applicable to Limit                                      | —             | —          | —          |
| Legal Debt Margin                                                       | 51,050,844    | 49,427,827 | 57,563,654 |
| Total Net Debt Applicable to the Limit<br>as a Percentage of Debt Limit | — %           | — %        | — %        |

Data Source: Audited Financial Statements

\*2024 Assessed Valuation not currently available.

| 2019       | 2020       | 2021       | 2022       | 2023       | 2024       | 2025* |
|------------|------------|------------|------------|------------|------------|-------|
| 57,915,660 | 56,577,556 | 65,210,902 | 64,923,783 | 59,983,224 | 79,243,843 | N/A   |
| —          | —          | —          | —          | —          | —          | N/A   |
| 57,915,660 | 56,577,556 | 65,210,902 | 64,923,783 | 59,983,224 | 79,243,843 | N/A   |
| — %        | — %        | — %        | — %        | — %        | — %        | N/A   |

**Demographic and Economic Statistics - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

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| Fiscal<br>Year | Population | Personal<br>Income | Per<br>Capita<br>Personal<br>Income | Unemployment<br>Rate |
|----------------|------------|--------------------|-------------------------------------|----------------------|
| 2016           | 100,597    | \$ 3,049,396,861   | \$ 30,313                           | 5.30%                |
| 2017           | 100,495    | 3,056,856,910      | 30,418                              | 5.80%                |
| 2018           | 99,623     | 3,034,616,203      | 30,461                              | 5.00%                |
| 2019           | 99,623     | 3,034,616,203      | 30,461                              | 5.30%                |
| 2020           | 98,887     | 3,398,638,645      | 34,369                              | 5.10%                |
| 2021           | 100,196    | 3,373,530,005      | 33,669                              | 5.90%                |
| 2022           | 100,196    | 3,319,451,088      | 33,130                              | 5.40%                |
| 2023           | 97,874     | 3,245,933,336      | 33,164                              | 6.60%                |
| 2024           | 96,759     | 4,161,217,554      | 43,006                              | 5.20%                |
| 2025           | 97,874     | 3,245,933,336      | 33,164                              | 6.60%                |

Data Source: US Census Bureau and Department of Labor Statistics and American Community Survey

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago**  
**March 31, 2025 (Unaudited)**

| Employer                          | Product/Service    | 2025         |      |                                                  | 2016         |      |                                                  |
|-----------------------------------|--------------------|--------------|------|--------------------------------------------------|--------------|------|--------------------------------------------------|
|                                   |                    | Employees    | Rank | Percentage<br>of Total<br>Township<br>Employment | Employees    | Rank | Percentage<br>of Total<br>Township<br>Employment |
| Fresh Express                     | Food Processing    | 600          | 1    | 2.84%                                            | 700          | 1    | 3.31%                                            |
| School District 46                | Education          | 402          | 2    | 1.90%                                            | 220          | 5    | 1.04%                                            |
| Wal-Mart Stores, Inc.             | Retailer           | 364          | 3    | 1.72%                                            | 220          | 6    | 1.04%                                            |
| Streamwood Behavioral Health Ctr. | Medical            | 355          | 4    | 1.68%                                            | 275          | 2    | 1.48%                                            |
| Super Target Stores, Inc.         | Retailer           | 260          | 5    | 1.23%                                            | 235          | 4    | 1.11%                                            |
| Bob Loquerion Autogroup           | Car Sales          | 260          | 6    | 1.23%                                            |              |      |                                                  |
| Village of Streamwood             | Government         | 202          | 7    | 0.96%                                            | 201          | 8    | 0.88%                                            |
| Bella Terra                       | Health Care        | 110          | 8    | 0.52%                                            | 186          | 9    | 0.76%                                            |
| Jewel Osco                        | Retailer           | 124          | 9    | 0.59%                                            |              |      |                                                  |
| Rose Paving                       | Contractor         | 100          | 10   | 0.47%                                            |              |      |                                                  |
| Ace Coffee Services               | Food Processing    |              |      |                                                  | 250          | 3    | 1.47%                                            |
| Sam's Warehouse Club              | Wholesaler         |              |      |                                                  | 220          | 7    | 1.04%                                            |
| Awana Club International          | Christian Ministry |              |      |                                                  | 150          | 10   | 0.71%                                            |
| Total                             |                    | <u>2,777</u> |      | <u>13.14%</u>                                    | <u>2,657</u> |      | <u>12.84%</u>                                    |

Data Source: Village of Streamwood

**Full-Time Equivalent Township Government Employees by Function/Program - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

| Function                        | 2016  | 2017  | 2018  |
|---------------------------------|-------|-------|-------|
| General Government              |       |       |       |
| Administrative Services         | 5.50  | 5.50  | 5.50  |
| Assessor's Office               | 2.75  | 2.75  | 2.75  |
| Community Health                | 3.50  | 3.50  | 3.50  |
| Emergency Services              | 0.80  | 0.80  | 0.80  |
| Facilities and Road Maintenance | 5.00  | 5.00  | 7.50  |
| Highway Department              | 3.00  | 3.00  | —     |
| Mental Health Board             | 1.00  | 0.80  | 0.80  |
| Aging Services                  | 22.55 | 22.30 | 21.90 |
| Community and Veterans Affairs  | 2.60  | 2.60  | 2.60  |
| Human Services                  | 3.50  | 3.00  | 3.00  |
| Youth and Family Services       | 18.20 | 18.20 | 17.70 |
| Totals                          | 68.40 | 67.45 | 66.05 |

Data Source: Township Budget

| 2019  | 2020  | 2021  | 2022  | 2023  | 2024  | 2025  |
|-------|-------|-------|-------|-------|-------|-------|
| 5.30  | 5.50  | 6.50  | 6.50  | 5.50  | 7.30  | 7.30  |
| 2.75  | 2.55  | 2.55  | 2.55  | 2.75  | 2.00  | 2.00  |
| 3.50  | 3.50  | 3.50  | 3.50  | 3.50  | 3.50  | 3.50  |
| 0.80  | 1.00  | 1.00  | 1.00  | 0.80  | 1.00  | 1.00  |
| 7.50  | 7.50  | 7.50  | 10.50 | 6.00  | 10.50 | 10.50 |
| —     | —     | —     | —     | 3.00  | —     | —     |
| 0.80  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| 22.40 | 22.70 | 23.40 | 25.70 | 21.15 | 24.90 | 24.90 |
| 3.00  | 2.80  | 2.80  | 2.00  | 2.25  | 2.40  | 2.40  |
| 2.80  | 3.80  | 3.80  | 3.00  | 7.25  | 3.80  | 3.80  |
| 17.80 | 17.80 | 17.80 | 17.80 | 18.90 | 17.70 | 17.70 |
| 66.65 | 68.15 | 69.85 | 73.55 | 72.10 | 74.10 | 74.10 |

**Operating Indicators by Function/Program - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

| Function/Program                      | 2016   | 2017    | 2018    |
|---------------------------------------|--------|---------|---------|
| General Government                    |        |         |         |
| Assessors Office                      |        |         |         |
| Administration                        |        |         |         |
| Office Visits                         | 4,708  | 6,179   | 5,060   |
| Building Permits Processed            | 5,418  | 5,389   | 5,574   |
| Sales Recording                       | N/A    | N/A     | N/A     |
| Change of Name                        | 177    | 168     | 97      |
| Property Tax Appeals                  | 983    | 2,001   | 1,238   |
| Certificate of Errors                 | 779    | 945     | 1,025   |
| Property Location Updates             | 18     | 9       | 17      |
| New Owner Mailings                    | N/A    | N/A     | N/A     |
| Exemptions                            |        |         |         |
| Home Owner Exemptions                 | 272    | 343     | 389     |
| Senior Home Owner Exemptions          | 869    | 939     | 846     |
| Senior Freeze Exemptions              | 896    | 825     | 1,112   |
| Miscellaneous                         | 335    | 63      | 37      |
| Disabled Veteran Exemptions           | N/A    | N/A     | N/A     |
| Disabled Person Exemptions            | N/A    | N/A     | N/A     |
| Foreclosures                          | N/A    | N/A     | N/A     |
| Township Office                       |        |         |         |
| Passports                             | 4,099  | 6,043   | 5,786   |
| Photo Fees                            | 15,105 | 21,935  | 39,000  |
| Fee Deposits                          | 83,800 | 120,000 | 103,960 |
| Cook County Vehicle Stickers          | 259    | 255     | 258     |
| Fishing/Hunting Licenses              | 69     | 88      | 80      |
| Handicap Placards                     | 206    | 213     | 228     |
| Vehicle Sticker Renewals              | —      | —       | —       |
| Community Health                      |        |         |         |
| Appointments                          |        |         |         |
| Pro Times                             | 275    | 288     | 205     |
| TB Skin Test                          | 88     | 85      | 116     |
| Cholesterol                           | 87     | 84      | 103     |
| Other                                 | 418    | 464     | 501     |
| Clinic Clients                        |        |         |         |
| Senior Center                         | 1,188  | 1,057   | 1,098   |
| Izaak Walton Center - Elgin           | 48     | 80      | 48      |
| Astor Avenue                          | 158    | 117     | 132     |
| Offsite Visits                        | 160    | 141     | 137     |
| Total (Unduplicated)                  | 1,554  | 555     | 576     |
| Public Education and Health Promotion |        |         |         |
| Media Coverage                        | 52     | 51      | 46      |
| Informational Seminars                | 75     | 72      | 68      |
| Program Participants                  | 1,635  | 2,056   | 1,902   |
| Primary Care Provider Support         | 107    | 139     | 116     |
| Youth and Family Services             |        |         |         |
| Outreach & Prevention                 |        |         |         |
| Open Gym Participants                 | 14,188 | 14,165  | 14,533  |
| Open Gym Part. (Unduplicated)         | 1,044  | 1,306   | 1,110   |
| Alt. to Suspension Referrals          | 89     | 120     | 102     |
| Alt. to Suspension Participants       | N/A    | N/A     | N/A     |
| Alt. to Suspension (Unduplicated)     | 152    | 181     | 175     |

| 2019    | 2020    | 2021*  | 2022    | 2023    | 2024    | 2025    |
|---------|---------|--------|---------|---------|---------|---------|
| 4,829   | 5,909   | 2,104  | 2,125   | 2,426   | 3,924   | 4,723   |
| 5,457   | 8,352   | 5,511  | 4,857   | 4,890   | 2,310   | 3,803   |
| 1,282   | 2,901   | 2,538  | 3,211   | 551     | 676     | —       |
| 98      | 125     | 23     | 52      | 30      | 51      | 46      |
| 813     | 1,375   | 776    | 487     | 855     | 385     | 786     |
| 742     | 1,842   | 686    | 549     | 3,001   | 959     | 959     |
| 5       | 33      | 4      | 2       | 0       | 1       | 3       |
| 1,136   | 2,184   | 1,524  | 1,769   | 1,617   | 650     | 419     |
| 331     | 573     | 305    | 196     | 158     | 559     | 221     |
| 805     | 617     | 192    | 170     | 207     | 472     | 242     |
| 1,065   | 1,118   | 298    | 239     | 165     | 1,432   | 857     |
| 36      | 54      | 25     | 47      | 25      | 16      | 4       |
| 111     | 126     | 67     | 27      | 52      | 157     | 183     |
| 196     | 285     | 70     | 36      | 21      | 78      | 35      |
| N/A     | N/A     | N/A    | N/A     | N/A     | N/A     | N/A     |
| 4,870   | 4,325   | 1,459  | 4,074   | 4,485   | 4,546   | 4,810   |
| 35,950  | 35,250  | 15,960 | 40,800  | 45,290  | 48,090  | 53,220  |
| 122,150 | 119,785 | 53,550 | 157,195 | 167,575 | 165,615 | 172,772 |
| 299     | 5       | N/A    | N/A     | N/A     | N/A     | N/A     |
| 85      | 62      | 44     | 57      | 41      | 52      | 42      |
| 254     | 214     | 143    | 205     | 279     | 200     | 241     |
| —       | —       | —      | —       | —       | 444     | 589     |
| 134     | 103     | 104    | 66      | 71      | 75      | 77      |
| 106     | 94      | 23     | 25      | 43      | 57      | 122     |
| 121     | 122     | 39     | 93      | 128     | 115     | 159     |
| 460     | 517     | 380    | 732     | 931     | 935     | 1,068   |
| 1,045   | 1,117   | 627    | 1,045   | 1,276   | 1,417   | 1,813   |
| 43      | 41      | 12     | 2,187   | N/A     | N/A     | N/A     |
| 109     | 96      | 29     | 57      | 231     | 186     | 44      |
| 155     | 160     | 0      | 87      | 204     | 136     | 182     |
| 595     | 537     | 310    | 506     | 598     | 645     | 734     |
| 50      | 27      | 1      | 8       | 11      | 4       | 3       |
| 48      | 61      | 28     | 44      | 60      | 55      | 57      |
| 1,828   | 1,991   | 1,366  | 2,187   | 2,636   | 2,556   | 2,556   |
| 84      | 42      | 12     | 14      | 25      | 13      | 15      |
| 14,031  | 12,297  | 700    | 68      | 1,420   | 6,091   | 8,072   |
| 1,187   | 1,286   | 69     | 53      | 329     | 570     | 568     |
| 90      | 161     | 172    | 339     | 315     | 202     | 238     |
| 2,089   | 1,741   | 859    | 2,142   | 2,275   | 1,649   | 2,369   |
| 190     | 220     | 207    | 257     | 279     | 202     | 206     |

**Operating Indicators by Function/Program - Last Ten Fiscal Years - Continued**  
**March 31, 2025 (Unaudited)**

| Function/Program                  | 2016   | 2017   | 2018   |
|-----------------------------------|--------|--------|--------|
| Clinical                          |        |        |        |
| Therapy Clients (Total Attended)  | 3,921  | 3,992  | 4,614  |
| Therapy Clients (Unduplicated)    | 1,659  | 1,898  | 1,792  |
| New Clients (Unduplicated)        | N/A    | N/A    | 166    |
| Clinical Hours                    | 2,827  | 3,277  | 2,862  |
| Group Session Participants        | 1,947  | 2,585  | 2,080  |
| Tutoring Participants             |        |        |        |
| Total                             | 1,943  | 1,566  | 1,452  |
| Unduplicated                      | 274    | 244    | 236    |
| General Assistance                |        |        |        |
| General Assistance Clients        | 279    | 149    | 142    |
| General Assistance Appointments   | 590    | 314    | 283    |
| Emergency Assist. Appointments    | 214    | 202    | 203    |
| Veterans' Services Office Visits  | —      | —      | —      |
| LIHEAP Applications               |        |        |        |
| Office                            | 411    | 500    | 522    |
| Social Services                   |        |        |        |
| ComEd Hardships                   | 39     | 29     | 67     |
| Weatherization                    | 4      | 7      | 1      |
| Financial Assistance Applications | N/A    | N/A    | N/A    |
| Food Pantry                       |        |        |        |
| Served (Households)               | 9,407  | 8,329  | 9,090  |
| New Applications                  | 473    | 362    | 315    |
| Food Donations                    | 737    | 649    | 628    |
| Community Center Walk-Ins         | 2,366  | 2,764  | 2,596  |
| Mental Health                     |        |        |        |
| Grant Funding                     |        |        |        |
| New Clients                       | 2,788  | 2,651  | 2,819  |
| Prevention Prog. Presentations    | 353    | 414    | 208    |
| TIDE                              |        |        |        |
| Participants                      | 12     | 18     | 17     |
| Organizations Providing Serv.     | 1,128  | 6      | 6      |
| Clients Served                    | 1,034  | 1,119  | 1,051  |
| Road & Bridge                     |        |        |        |
| Salt (Tons)                       | 571    | 501    | 710    |
| Senior Services                   |        |        |        |
| Programming Division              |        |        |        |
| Planned Programs                  | 2,483  | 2,366  | 2,700  |
| Participants                      | 26,225 | 31,005 | 36,033 |
| Participants (Unduplicated)       | 597    | 870    | 819    |
| Art and Computer Classes          | 771    | 662    | 633    |
| Art and Computer Class Part.      | 5,044  | 4,585  | 3,946  |
| New Volunteers                    | 60     | 70     | 79     |
| Total Volunteers (Unduplicated)   | 409    | 268    | 284    |
| Total Volunteer Hours             | 21,864 | 28,330 | 27,907 |
| Meals Delivered by Volunteers     | 11,859 | 12,182 | 16,895 |
| Social Services Division          |        |        |        |
| Clients Served (Unduplicated)     | 1,364  | 1,234  | 1,251  |
| Energy Assistance                 | 4,334  | 448    | 432    |
| Prescription Drug and Health Ins. | 481    | 1,280  | 1,537  |
| Social Service Programs           | 131    | 121    | 131    |
| Social Service Program Part.      | 1,093  | 1,493  | 1,512  |
| Lending Closet Transactions       | 1,224  | 1,223  | 1,285  |
| Transportation Division           |        |        |        |
| One Way Rides Given               | 19,291 | 18,871 | 20,559 |
| Individuals Served (Unduplicated) | 826    | 713    | 669    |
| New Riders                        | 592    | 713    | 669    |
| Unmet Requests for Rides          | 377    | 636    | 391    |

Data Source: Township Budget

N/A - Not Available. Table will be updated prospectively

\*The coronavirus pandemic that began in March 2020 has resulted in reduced numbers in the operating data

| 2019   | 2020   | 2021*  | 2022   | 2023   | 2024   | 2025   |
|--------|--------|--------|--------|--------|--------|--------|
| 5,238  | 4,161  | 4,226  | 5,112  | 5,347  | 3,133  | 4,033  |
| 2,120  | 1,530  | 1,494  | 1,283  | 1,699  | 920    | 1,277  |
| 88     | 23     | 24     | 86     | 47     | 43     | 53     |
| 3,336  | 2,888  | 3,036  | 4,098  | 3,671  | 2,594  | 3,088  |
| 2,819  | 1,198  | 1,204  | 925    | 1,241  | 625    | 1,327  |
| 1,408  | 965    | 479    | 765    | 712    | 774    | 694    |
| 218    | 354    | 228    | 319    | 334    | 367    | 292    |
| 135    | 132    | 119    | 79     | 97     | 105    | 113    |
| 273    | 293    | 250    | 159    | 153    | 175    | 161    |
| 245    | 289    | 278    | 264    | 241    | 256    | 258    |
| —      | —      | —      | —      | —      | 171    | 164    |
| 437    | 379    | 388    | 449    | 916    | 433    | 657    |
| 109    | 62     | 42     | 34     | N/A    | N/A    | N/A    |
| 7      | 0      | 2      | 9      | N/A    | N/A    | N/A    |
| N/A    | N/A    | N/A    | N/A    | 44     | 81     | 29     |
| 8,989  | 9,576  | 9,981  | 9,413  | 12,814 | 15,598 | 17,134 |
| 395    | 434    | 166    | 389    | 280    | 497    | 562    |
| 729    | 604    | 1,002  | 1,021  | 990    | 526    | 550    |
| 2,171  | 2,297  | 394    | 1,087  | 2,179  | 1,907  | 1,691  |
| 3,377  | 2,454  | 1,577  | 2,610  | 1,929  | 2,996  | 3,506  |
| 549    | 336    | 241    | 216    | 171    | 107    | 51     |
| 19     | 25     | 26     | 26     | 28     | 30     | 8      |
| 6      | 6      | 6      | 4      | 3      | —      | —      |
| 1,107  | 1,165  | 110    | 218    | 331    | —      | —      |
| 501    | 865    | 1,122  | 747    | 643    | 367    | 360    |
| 3,009  | 2,836  | 1,024  | 1,819  | 2,393  | 2,882  | 2,822  |
| 37,170 | 38,479 | 5,994  | 8,863  | 13,625 | 20,174 | 21,269 |
| 2,066  | 1,902  | 467    | 741    | 1,611  | 1,878  | 1,987  |
| 728    | 833    | 365    | 429    | 361    | N/A    | N/A    |
| 3,826  | 4,366  | 1,667  | 2,167  | 2,407  | N/A    | N/A    |
| 69     | 52     | 24     | 51     | 43     | 51     | 33     |
| 289    | 264    | 101    | 189    | 204    | 227    | 229    |
| 27,142 | 27,526 | 5,981  | 12,228 | 18,972 | 22,479 | 23,981 |
| 25,185 | 27,805 | 34,118 | 32,513 | 35,591 | 36,124 | 37,460 |
| 1,226  | 1,295  | 1,218  | 1,221  | 1,329  | 1,247  | 1,353  |
| 447    | 377    | 388    | 405    | 733    | 541    | 503    |
| 1,370  | 1,872  | 1,662  | 1,664  | 1,400  | 1,266  | 1,191  |
| 142    | 138    | 105    | 135    | 131    | 127    | 127    |
| 1,376  | 2,077  | 978    | 1,378  | 1,685  | 1,711  | 1,898  |
| 1,397  | 1,523  | 902    | 1,370  | 1,479  | 1,647  | 1,509  |
| 18,585 | 16,496 | 7,342  | 10,742 | 11,263 | 13,228 | 13,415 |
| 644    | 427    | 177    | 369    | 318    | 514    | 470    |
| 644    | 427    | 177    | 265    | 318    | 514    | 470    |
| 604    | 935    | 111    | 241    | 311    | 369    | 299    |

**Capital Asset Statistic by Function/Program - Last Ten Fiscal Years**  
**March 31, 2025 (Unaudited)**

|                                | 2016 | 2017 | 2018 |
|--------------------------------|------|------|------|
| General Government             |      |      |      |
| Building Facilities Maintained | 9    | 9    | 9    |

Data Source: Township Records

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------|------|------|------|------|------|------|
| 9    | 9    | 12   | 12   | 11   | 11   | 11   |



## Memorandum

Date: August 28, 2025

To: Hanover Township Officials

From: James C. Barr, Township Administrator  
Kristin Vana, Deputy Township Administrator

Re: Request for Administrative Services Specialist Position

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Following the resignation of the Mental Health Board Manager, the staffing structure of the Mental Health Board was reviewed internally by Township Administrator Barr and Deputy Township Administrator Vana. Deputy Township Administrator Vana currently supervises the Mental Health Board Manager and Township Administrator Barr serves as the appointed Chief Administrative Officer to the Mental Health Board.

Over the past several years, the Department of Administrative Services has emphasized the importance of cross-training staff involved in front office operations, including the front desk, the Resident Services Office, and the Office of the Assessor. This approach has increased coverage flexibility and resulted in more efficient service delivery throughout Town Hall. Currently, six staff members are certified passport acceptance agents, and three staff hold the Certified Illinois Assessing Officer (CIAO) designation. A fourth team member is expected to complete their CIAO training by year-end.

The Mental Health Board Manager has also been cross trained in certain Administrative Services functions, most often providing backup coverage at the front desk. In addition, Administrative Services staff are familiar with the Mental Health Board's programs—such as the TIDE taxi voucher program—and are equipped to assist residents with voucher purchases when needed.

In discussion with the Mental Health Board, Hailey Matich will be promoted to Administrative Services Manager and will assume many of the responsibilities previously handled by the Mental Health Board Manager, including becoming the primary staff contact for the Mental Health Board. Ms. Matich is already cross trained in all Town Hall front office functions and currently supervises the three Administrative Services front office staff members, which includes oversight of the Resident Services Office daily operations. In addition, she manages all information technology (IT) related issues across the entire organization including coordination of IT tickets, oversees equipment inventory and replacement needs, and keeps up to date with changing IT solutions. She works closely with both the Township Administrator and Deputy Township Administrator by providing

professional support and frequently coordinates special projects. Ms. Matich also recruits and trains interns for the Department of Administrative Services.

To support the Mental Health Board's daily operations, staff respectfully request the addition of a full-time Administrative Services Specialist position within the Department of Administrative Services. This position would provide daily administrative support on behalf of the Mental Health Board and additionally would be cross trained as all current front office staff are. The Administrative Services Specialist will work under the supervision of the Administrative Services Manager and will be responsible for various administrative tasks including compiling and distributing board meeting materials, coordinating monthly reconciliation of the Township's purchasing card program, conducting research and providing support for special departmental projects as identified, in addition to obtaining both passport acceptance agent certification and the CIAO designation to be able to provide coverage in both the Resident Services Office and Office of the Assessor. This continued cross-functional staffing model has proven highly effective in ensuring consistent, knowledgeable service across all Town Hall front office areas.

Moving forward, 50% of the salaries and benefits for both the Administrative Services Manager and Administrative Services Specialist positions would be funded by the Mental Health Board. As a result, it is anticipated that the overall salary and benefit line items for Administrative Services will be minimally impacted. These recommended staffing changes will enable the Department of Administrative Services to assume the responsibilities of Mental Health Board operations while further strengthening the department's cross-trained, flexible front office team.

To conclude, staff request to hire a full-time Administrative Services Specialist as the Department of Administrative Services absorbs the responsibilities of the former Mental Health Board Manager. Thank you for your consideration.