

VILLAGE MANAGER'S REPORT July 8, 2022



▶ **Woodstock Street Parking Lot – House Acquisition**

The Village closed on the sale of the house on Woodstock Street on July 1st. The resident requested additional time to remove items from the house and was given the opportunity to do so until 3:30 p.m., July 8th.

▶ **Northwest Corner of Algonquin Road and Rt. 47 – Casey's Gas Station**

The developer is continuing discussions with the property owner and is not ready to proceed to the Village Board for concept review at this time.

▶ **Meeting with Café Roma**

Staff met last week with the owners of Café Roma regarding their continued interest in locating in the old village hall building. Staff is finalizing the analysis conducted by Dewberry and will work with the owners to identify a possible layout for a restaurant space.

▶ **Meeting with Horizon Development Regarding East Side of Rt. 47**

Staff met with Phil Waters and his engineer last week to discuss roadway access points on Rt. 47 and the private drive from the Weber manufacturing facility on the east side of the property.

▶ **Lennar – Talamore Pod 10**

Development Services staff met with Lennar representatives and the owner of the unincorporated farm located northwest of Pod 10 to discuss existing and proposed drainage patterns. The property owner is not opposed to the development of Pod 10, but wanted a better understanding of drainage patterns after development of the site.

▶ **Sun City Neighborhood 18**

The Mayor and Staff gave a presentation to Neighborhood 18 last week.

▶ **Meeting with McEDC President**

Staff met with the President of the McEDC regarding economic development activity.

▶ **Popular Annual Financial Report (PAFR) for 2021**

Attached is a copy of the PAFR for Fiscal Year 2021. The document has been submitted to the GFOA.

▶ **Shops on Main – Funding Update**

Congresswoman's Underwood office provide an update stating that \$974,843.00 for Huntley Shops on Main was included in legislation that passed out of committee. Projects must still be approved by the full House, and then the Senate, and that may take until early next calendar year. A link to projects is provided here:

<https://appropriations.house.gov/sites/democrats.appropriations.house.gov/files/FSGG%20CPF%20Disclosure%20Table%20-%20Final.pdf>

▶ **Review and Tentative Approval of Local Limits for the Village of Huntley West Wastewater Treatment Plant (WWTP), Huntley, IL NPDES Permit No. IL0070688**

Consistent with Special Condition 20 of the West WWTP NPDES Permit reissued on July 16, 2020, the Village is required to conduct a technical evaluation of the local limits identified in the Village's General Pretreatment Ordinance. The technical re-evaluation is complete and per the attached letter, the USEPA has provided tentative approval of the revised local limits. The revised local limits are less restrictive than the current industrial use permit for Weber (currently the only permitted industrial discharger) so

Confidential Content Included

existing and future industrial dischargers will benefit and the WWTP can handle the potential increase in loading. The next steps include the following:

Public Notice Process:

- Publish a public notice in the newspaper and send a copy of the ad certification to the EPA.
- Wait 30 days for the public comment period to end and email the EPA any comments received or inform them that no comments were received. That will determine if a public hearing is required.

Pretreatment Ordinance Process:

- After the 30 day public notice period, make local limits changes to the Sewer Use/Pretreatment Ordinance. The amendment will need to be provided to the EPA.
- The Village Board will need to pass a resolution accepting the revised local limits/changes to the Pretreatment Ordinance. The signed resolution will be sent to the EPA as well.

Respectfully submitted,

David Johnson

Village Manager

VILLAGE OF HUNTLEY

POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2021



A Letter from Mayor Hoeft

On behalf of the Village Board of Trustees, I am pleased to present the Village of Huntley's Popular Annual Financial Report (PAFR) for the year ended December 31, 2021. The Village remains in a very strong financial position. New investment continued, with Amazon starting construction of two new buildings: a 630,000 square-foot receive center that will create 1,000 new jobs, and a 1.1 million square-foot fulfillment center expected to create an additional 500 jobs, representing an investment of over \$300 million. Renewed interest in the downtown resulted in new residential and commercial development approved in early 2022 for the former fire station building on Coral Street, with 18 apartment units and a new restaurant, and 37 apartment units in the former Village-owned building on Church Street, now referred to as The Cornell.

The Village Board adopted a new Strategic Plan for 2022-2025 to provide the framework for pursuing our vision for Huntley. The Village's commitment to financial excellence is a key component of that plan and is reflected in the PAFR. The PAFR provides important information about the Village's financial position, financial operations and practices, details of how revenues were generated, and expenditures. The report is derived from the 2021 Annual Comprehensive Financial Report (ACFR), which is available on the Village's website at www.huntley.il.us. The PAFR is prepared in accordance with the Government Finance Officers Association (GFOA) standards. The GFOA has recognized the Village for its achievements in budget preparation (Distinguished Budget Presentation) and financial reporting (Certificate of Achievement for Excellence in Financial Reporting) for 18 years. The Village is proud of its AA+ credit rating, reconfirmed in 2022 by S&P as part of a bond debt issuance for water and wastewater infrastructure improvements. We are committed to achieving excellence in the management and delivery of municipal services in a reliable, efficient, fiscally, and environmentally responsible manner for all those living, working, or conducting business in the Village.

Once again, the PAFR highlights the positive financial condition of the Village. The Village Board is committed to ensuring the financial wellbeing of the Village and will continue to make decisions reflective of that commitment.

Please do not hesitate to contact us at 847-515-5200 or stop by Village Hall with any questions or concerns you may have.

Sincerely,

Timothy J. Hoeft



TIMOTHY
J. HOEFT

Mayor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Huntley
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill
Executive Director/CEO

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Government Organization

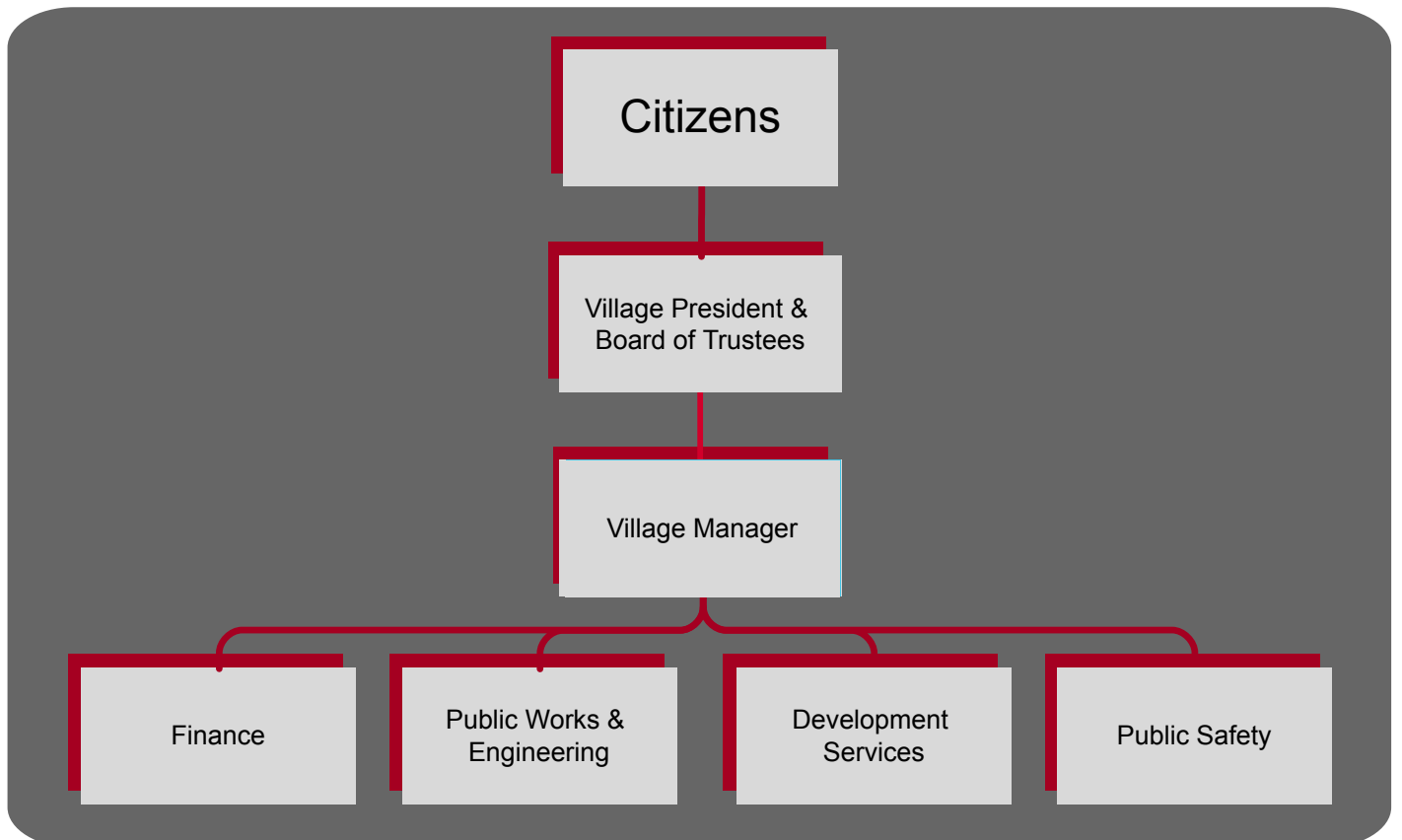


Board of Trustees as of fiscal year ended December 31, 2021

Back Row: Trustees JR Westberg, Ronda Goldman, Mary Holzkopf, Curt Kittel

Front Row: Trustee Harry Leopold, Village President Timothy Hoeft, and Trustee Niko Kanakaris

The Village is a home rule municipality governed by an elected Village President (Mayor) and a board of six trustees, functioning as the legislative branch of the Village government. Under state law, the Board of Trustees establishes policy and legislative direction of the Village, adopts all ordinances and resolutions, and maintains the authority of final determination on land use matters. The Mayor and Board of Trustees are elected at-large to four-year, staggered terms. Operating under the Council/Manager form of government, the Village Manager is appointed at the discretion of the Board of Trustees. The Manager's office is responsible for daily operations. It implements effective methods to provide municipal services that preserve and enhance the public health, safety, and welfare of residents, businesses, and visitors to the community.





About the Village of Huntley

Located 45 miles northwest of Chicago at the crossroads of Interstate 90 and Route 47, Huntley is among the fastest-growing communities in the region and has much to offer its residents and businesses. With a thriving downtown and prominent industries in healthcare and manufacturing, the population has increased over 300% since 2000, adding over 20,000 people to the Village. Maintaining an efficient and cost-effective system of government is a key priority for the Village. As exemplified by its commitment to providing the highest level of service while remaining committed to fiscal responsibility, Huntley is one of the most efficient municipalities in the area with 3.7 employees per 1,000 residents.

Largest Private Sector Employers

EMPLOYER	NUMBER EMPLOYED
Northwestern Medicine	1040
Weber-Stephen Products	900
Walmart	383
Jewel Osco	311
TEQ Packaging	225
Roher Corporation	165
HIWIN	127



Huntley's History

Thomas Stillwell and Eliza Huntley acquired land north of the soon-to-be Village in 1846. The Huntley family continued to expand their land ownership south towards Pingree and built the first general store in downtown Huntley. In 1851, the year Huntley was organized, a railroad was constructed and operated for over 150 years until passenger service was eliminated around 1950. Still, its economic impact on the Village was essential to its beginnings. In 1872, the year Huntley was incorporated, John S. Cummings, a Civil War Veteran, became the first Mayor of Huntley. The Village was an agricultural town with a small population until the latter half of the 20th Century. In 1998, Del Webb broke ground on Sun City, the Midwest's largest active adult subdivision for those 55 and older, with 5,500 homes.

Source: *The History of the Village of Huntley, Illinois*

2021 Accomplishments

Location of Choice for Residents, New, and Expanding Businesses

Construction commenced for Amazon's 630,000 s.f. receive center and 1.1 million s.f. e-commerce fulfillment center, with 1,500 new jobs expected. Venture One, the same developer, presented plans for a 730,000 s.f. light industrial spec building in the Huntley Corporate Park. Huntley Commercial Center Business Park received final plan approval for two buildings totaling 718,280 s.f. for warehouse and distribution uses. Plans were approved and construction started for 180 single-family homes in Cider Grove Unit 2. Discussions began with M/I Homes for 173 single-family homes in the new Fieldstone subdivision, and with Lennar for 129 single-family homes in Pod 10 of Talamore.

Engaged Community

Successful community events include: Green and Clean Day, Farmers Market, Memorial Day Parade, Concerts in the Park, First Fridays, All American Family Fun Day, 4th of July fireworks, Bike Huntley, Hootenanny/Glow 5K, Fall Harvest Fest, A Very Merry Huntley, and Tree Lighting.

Strong Local Economy

143 single-family units were constructed, with 1,982 permits issued at a value of \$210 million. Population grew from 24,291 in 2010 to 27,740 as of 2022. For the first time, assessed value of property exceeded \$1 billion and sales tax revenue exceeded \$4 million.

Organizational Excellence

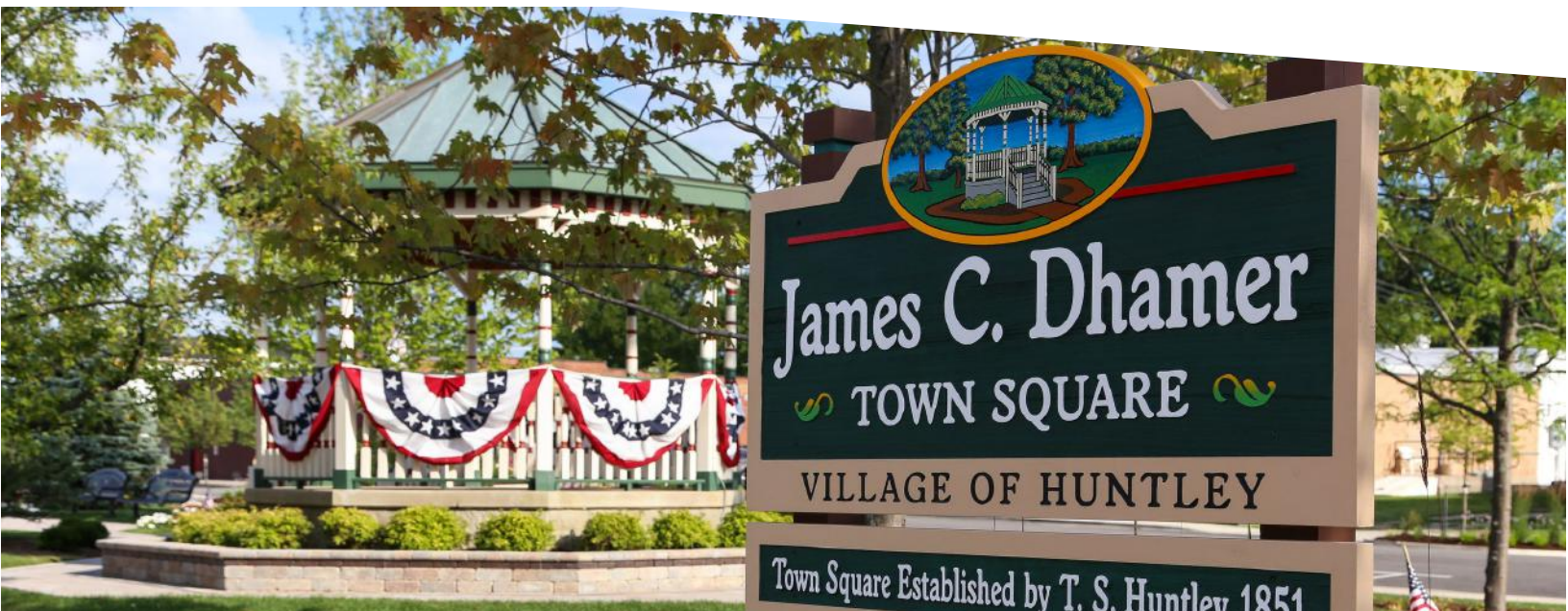
A new Strategic Plan for 2022-2025 was adopted, setting for the following areas of Strategic Focus: Healthy, Safe, and Attractive Community; Strong Local Economy; Engaged Community; Forward Looking Community; and Organizational Excellence. The annual resident survey reflected the commitment to excellence, with 94% of respondents rating the quality of life as excellent or good.

Vibrant Downtown

Redevelopment process began for the former Coral Street fire station building and the former Catty building. Village Board reviewed conceptual plans for small business retail incubator shops on Main Street. Shops on Main to debut in 2023.

Infrastructure Management

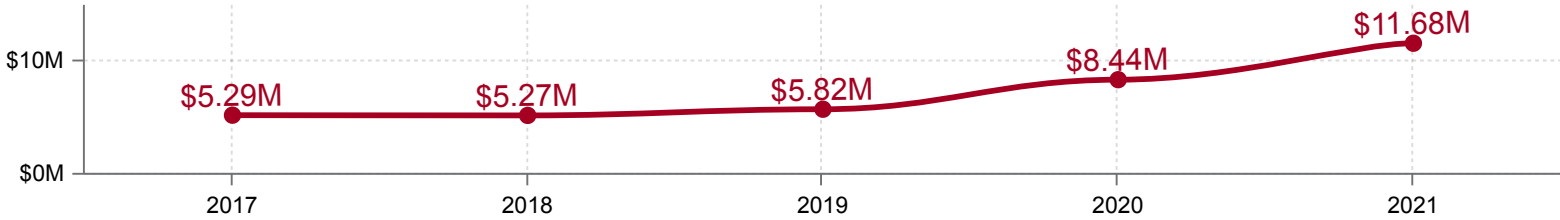
Invested over \$2 million for resurfacing 4.6 miles of road in the Covington Lakes subdivision, pavement patching and pavement marking on various streets throughout the Village, as well as the edge mill and overlay of roadways in Sun City Neighborhood 11.



General Fund Revenues

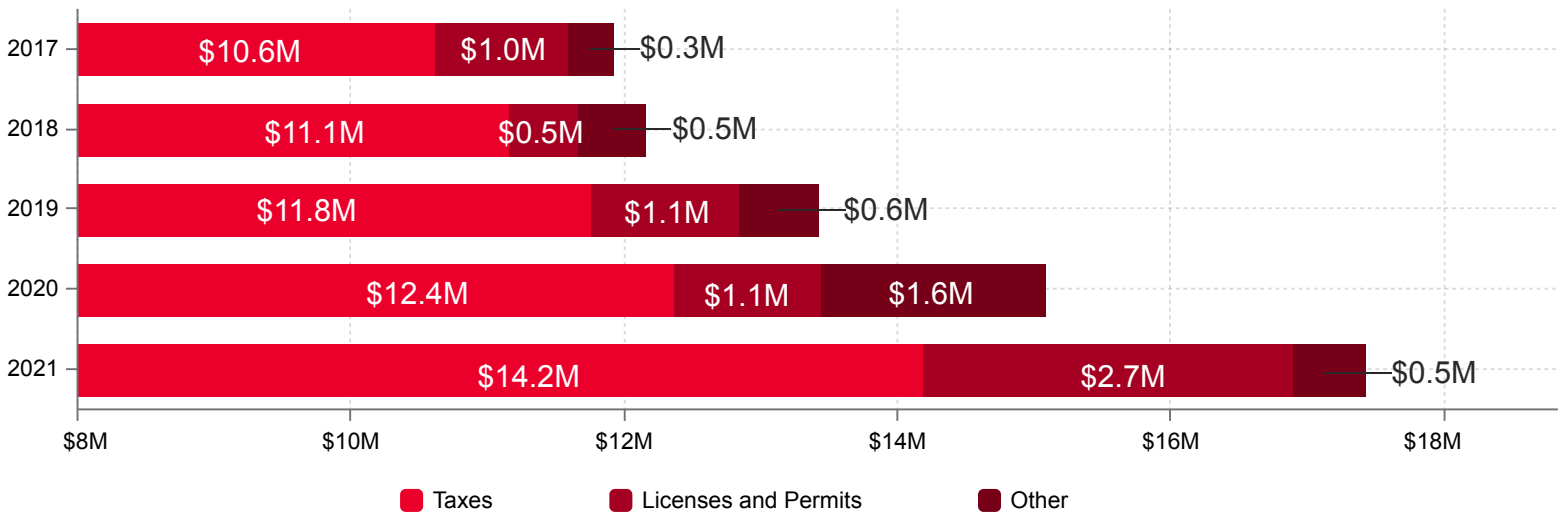
The Village adopts an Annual Budget approved by the Board of Trustees, creating realistic revenue and expenditure estimates to be followed by all departments. The General Fund is the primary operating fund and supports daily operations and reports most expenditures for the Legislative, Village Manager's Office, Finance, Police, Public Works & Engineering, and Development Services Departments.

General Fund Balance Trends

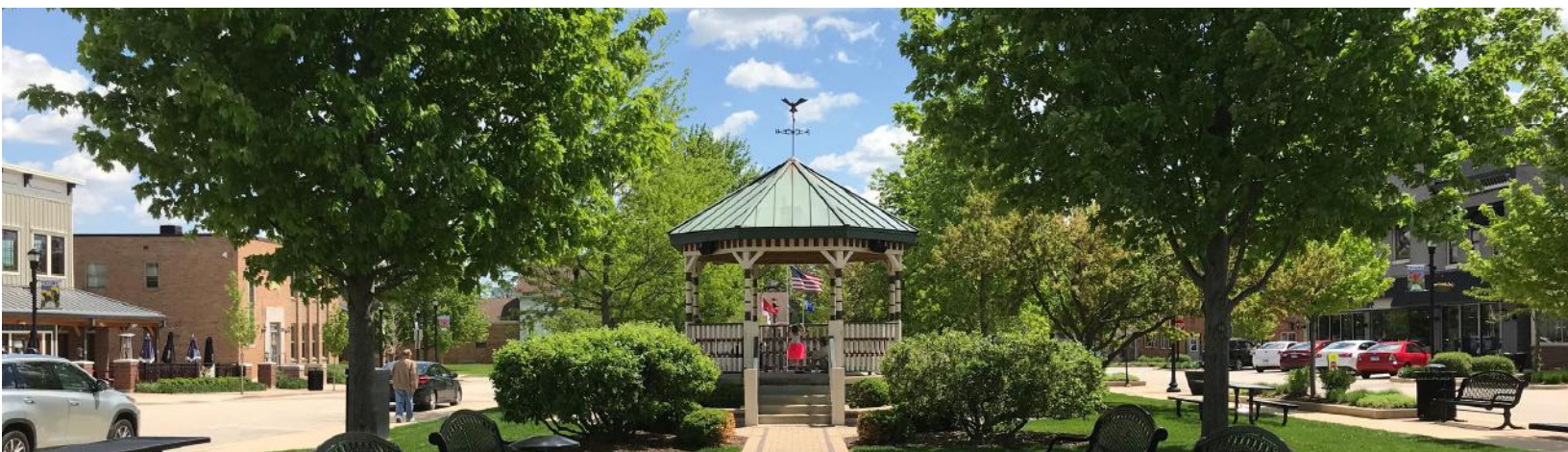


Financial stability allows the Village to provide the level of service residents expect. The graph above displays a positive fund balance from year to year. Village policy recommends that the General Fund's unassigned balance be greater than 25% of annual expenditures. Currently, the fund balance reserve is above the target level and maintaining the balance according to policy guidelines provides sufficient working capital and a margin of safety to address emergencies without borrowing. Surpluses above the 25% fund balance policy are presented to the Village Board and assigned after consideration and recommendations from Village management.

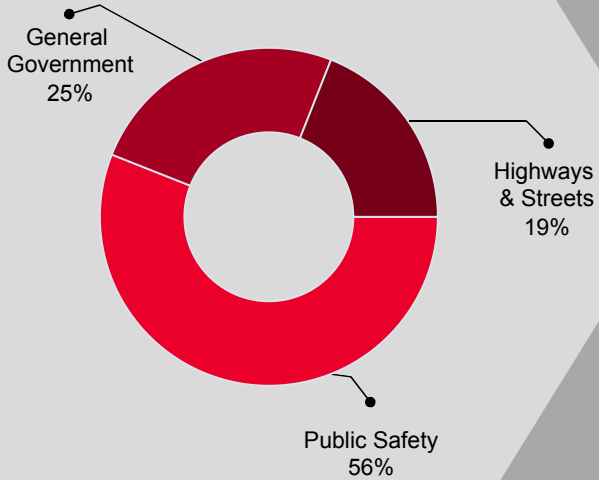
General Fund Revenue Trends



Taxes are the largest revenue source for the General Fund and include property, income, sales, local use, and telecommunications tax. Property and sales taxes account for more than 50% of tax revenue. Prominent revenue sources from licenses and permits are building permits, inspection fees, and engineering plan review fees. The other category includes fines and forfeitures, charges for service, investment income, and intergovernmental revenues. Revenue growth is attributable to economic development as more businesses and people establish themselves in Huntley. Sales tax revenues increased from \$2.9M in 2019 to \$4.1M in 2021, a 40% increase.



General Fund Expenditures



\$7,143,880



\$3,151,502



\$2,435,256



Public Safety

The Village's General Fund supports the Police Department to provide for the safety and well-being of Village residents. An active partnership with citizens and the business community contributes to the department's success.



General Government

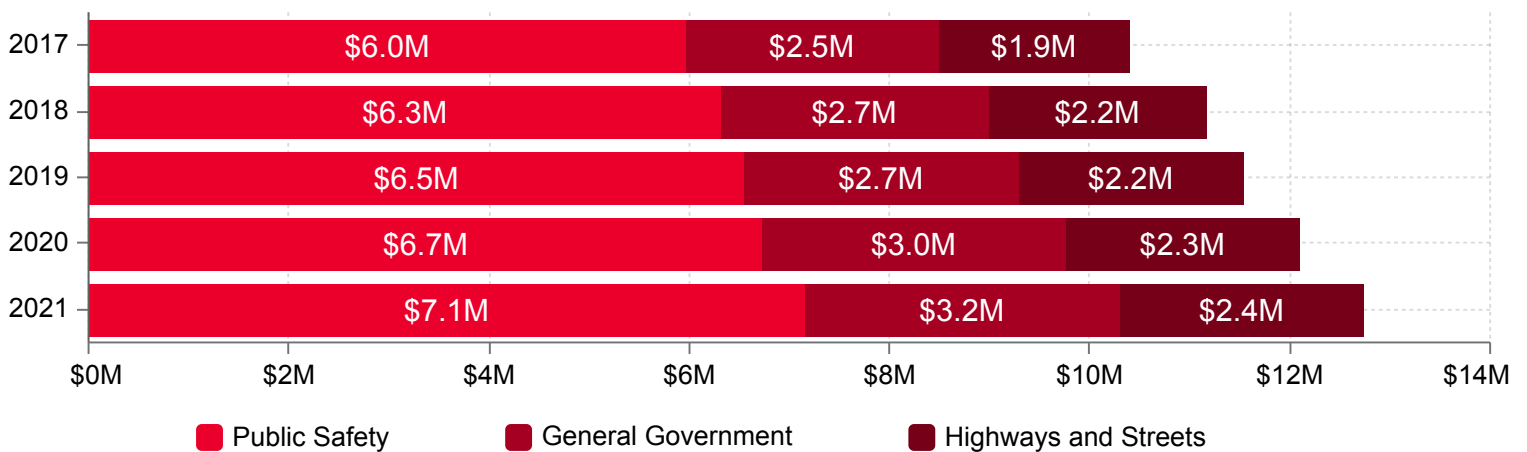
General Government functions include managing the Village's services while following a yearly budget, handling finances, managing economic development and adopting ordinances.



Highways & Streets

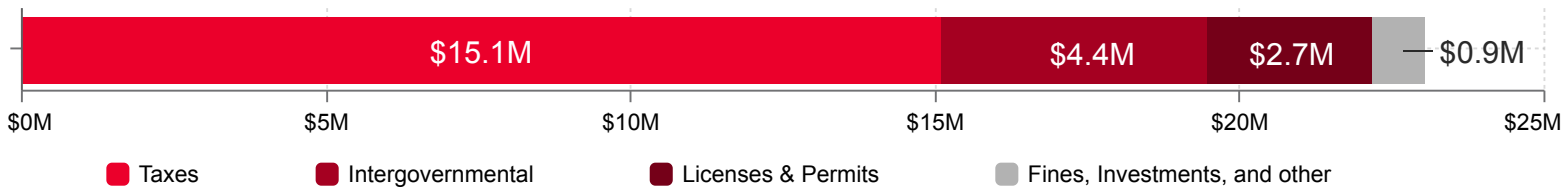
Public Works and Engineering is responsible for maintaining buildings, equipment, treatment plants, and roads. They work closely with Development Services, overseeing the design, review, inspection, and acceptance of public improvements in residential, commercial, and industrial sectors.

General Fund Expenditures

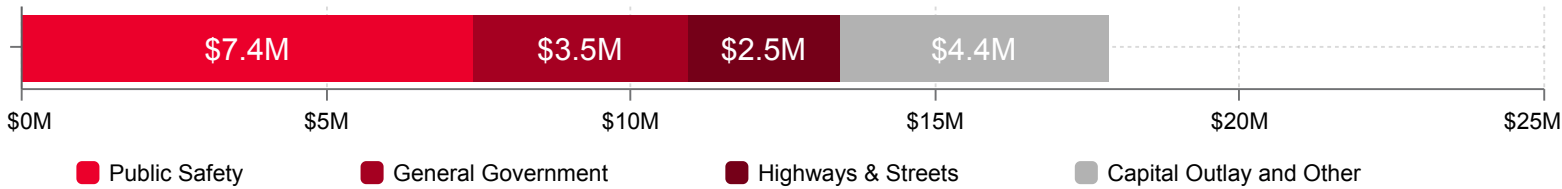


Revenues & Expenditures for Governmental Funds

2021 Total Revenues



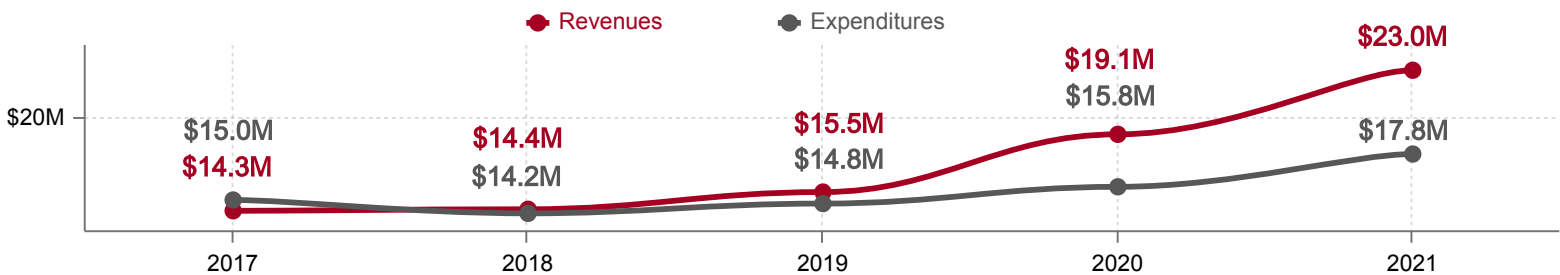
2021 Total Expenditures



Total Revenues \$23,025,636

Total Expenditures \$17,838,118

Revenues vs Expenditures Trends



Nonmajor Governmental Funds

Special Revenue Funds

- Motor Fuel Tax
- Drug Enforcement
- Cemetery
- Public Liability
- Special Service Area No. 5
- American Rescue Plan Act (\$1.85M)

Capital Projects Funds

- Municipal Building
- General Capital Development
- Equipment Replacement
- Escrow Recapture

Special revenue funds have a unique funding source. For example, the motor fuel tax fund generates revenue from the state's gas tax. Huntley uses money from the gas tax exclusively for street improvements and projects approved by the Illinois Department of Transportation. Major construction projects use Capital Projects Funds. For example, the Equipment Replacement Fund replaces police equipment, office computers, and trucks.

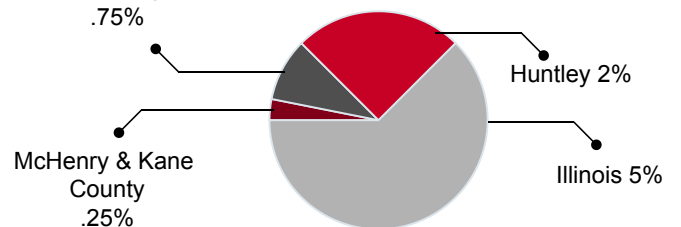
The American Rescue Plan Act (ARPA) will provide a total of \$3.7M of federal funds to the Village with \$1.85M received in 2021. ARPA restricts how funds will be spent and is being transferred to the Water Capital Fund. Huntley intends to use ARPA for a new water well to address a growing population and increasing demand.

Sales Tax

The Illinois Department of Revenue collects an 8% sales tax on retail transactions and distributes the monies to other taxing bodies. Huntley receives 1% of the state and 1% from the home-rule sales tax. In addition, the home-rule sales tax generates revenues for capital development and streets and improvement projects. The pie chart below shows the distribution of taxes.

Illinois Distribution of 8% Sales Tax

Regional Transportation Authority



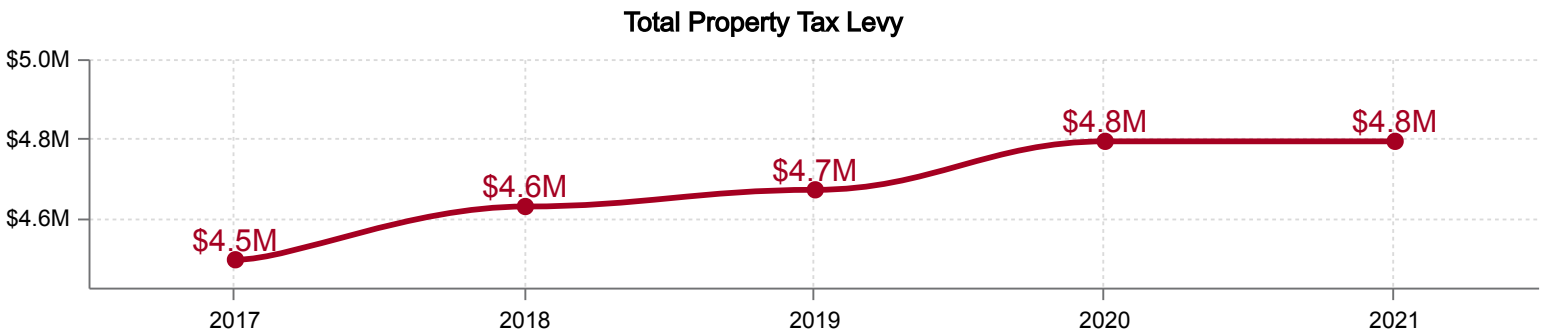
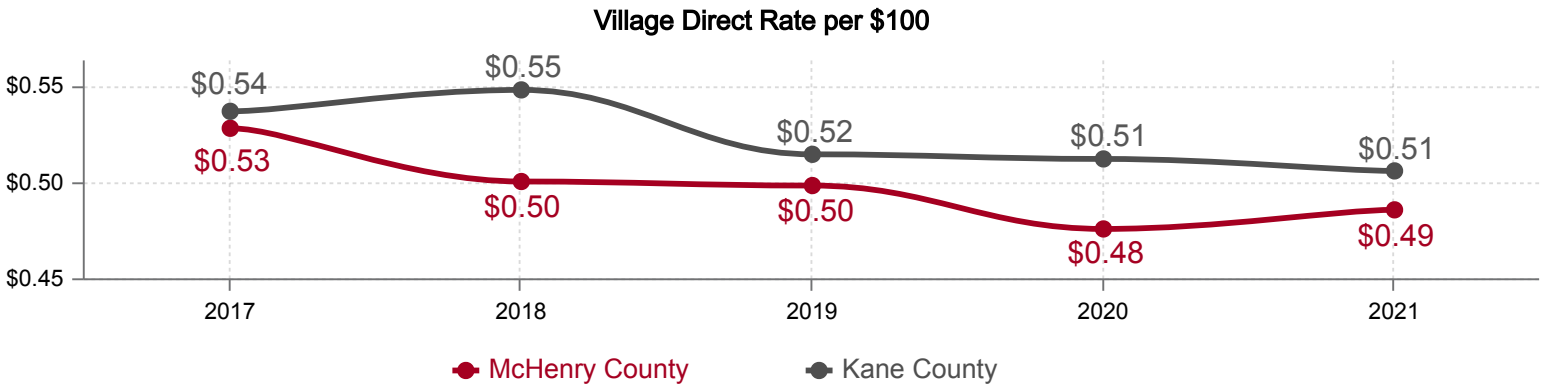
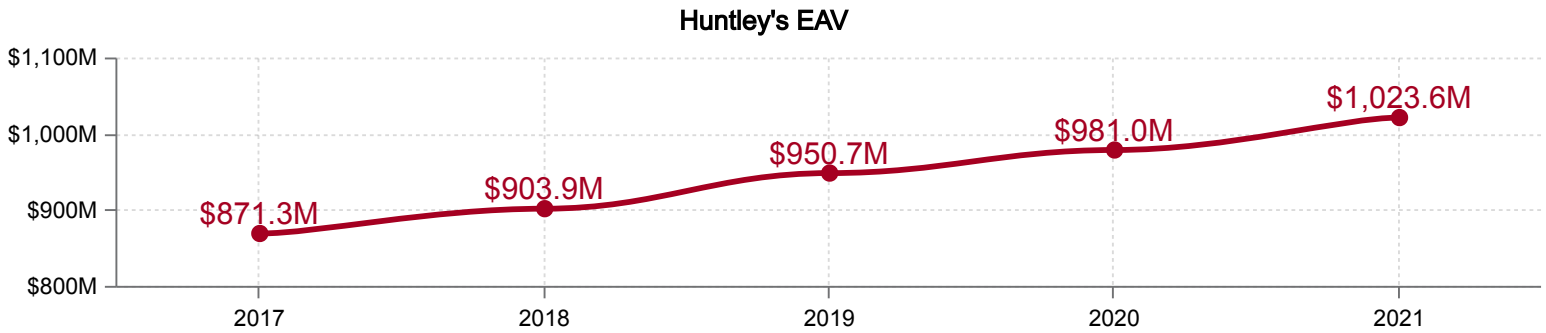
Property Tax & Equalized Assessed Valuation

Property taxes comprise 25% of the Village's General Fund revenues. As the Village's Equalized Assessed Valuation (EAV) increases, the Village's tax rate decreases while holding dollars static. $EAV/100 \times \text{Tax Rate} = \text{Dollars Levied}$. Therefore, as EAV rises, additional dollars can be levied while maintaining the same tax rate.

EAV represents 33% of fair market value of all taxable property in Huntley; it is similar to an individual's net worth. The Village of Huntley's EAV has continually increased since 2013 due to new development and rising land and property values. Now valued at more than one billion dollars, the EAV has increased 47% since 2013.

The property tax rate for McHenry County is \$0.4865/\$100 and Kane County is \$0.5067/\$100; the Village collected a direct combined rate of \$0.4934/\$100 of property taxes in 2021 because Huntley is located in both counties. The Village receives 6 cents of every property tax dollar collected, and the remaining 94 cents is allocated to other taxing bodies.

TRENDS 2017-2021



Debt Management

Debt is utilized to fund large capital projects that cannot be financed using current revenues. The Village employs the following objectives when managing debt:

Debt allows the Village to retain the necessary funds for short-term projects, liabilities, and upcoming expenses. The Village does not use debt to fund its day-to-day expenses; debt is designated for capital improvement projects, and financing will never exceed the project's useful life. The Village will utilize current revenue sources before the debt is issued.

In July 2020, the Village refunded debt certificates issued in 2015 and 2017, saving \$50,000 annually in interest. In addition, two General Obligation bonds with lower interest rates refunded previously issued debt; reference the tables below. The Village also holds a capital lease for a backhoe, accounting for less than 1% of outstanding debt.

At the end of the fiscal year 2021, the Village had total debt of \$5,774,669 in debt outstanding and excludes compensated absences, post-employment benefits, pension liability, and insurance.

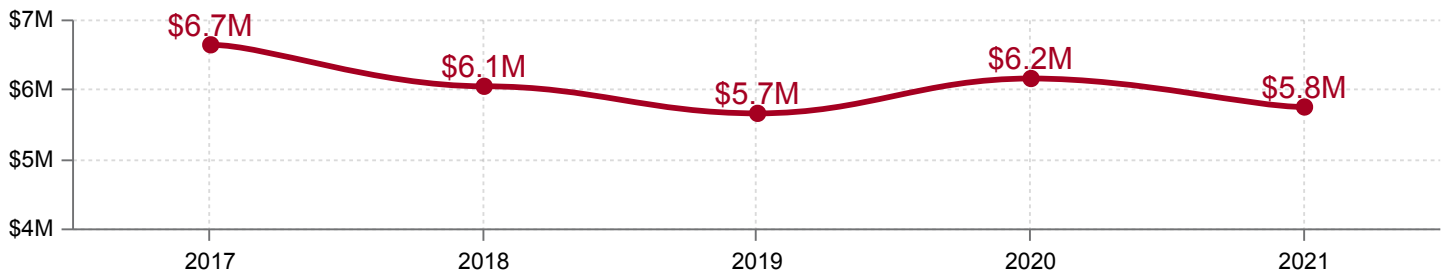
The Illinois Environmental Protection Agency (IEPA) statewide mandate required the Village to improve its two wastewater treatment facilities. The upgrades have been made and are currently operating within the guidelines. In 2020, the Village authorized a \$2.3 million bond to refund the debt certificate issued in 2017. The purpose of this refund was to obtain a lower interest rate on the debt to decrease interest payments.

In 2020, the Village authorized a \$3.8 million General Obligation Bond as part of the Downtown Revitalization Plan and provided \$1.5 million for improvements in the downtown area. Repayment of the bond utilizes Tax Increment Financing (TIF). The TIF generates property tax revenue from the increase in the base EAV. Those dollars contribute to the repayment of the debt certificate supplemented with telecommunications tax, video gaming receipts, and transfers from the water and sewer funds.

Refunding 2017 (Wastewater Operating)							
\$2,330,000 1.39%							
	Principal	Interest	Total		Principal	Interest	Total
2022	\$170,000	\$63,150	\$233,150	2028	\$200,000	\$30,300	\$230,300
2023	\$175,000	\$58,050	\$233,050	2029	\$210,000	\$24,300	\$234,300
2024	\$180,000	\$52,800	\$232,800	2030	\$215,000	\$18,000	\$233,000
2025	\$185,000	\$47,400	\$232,400	2031	\$220,000	\$11,550	\$231,550
2026	\$190,000	\$41,850	\$231,850	2032	\$165,000	\$4,950	\$169,950
2027	\$195,000	\$36,150	\$231,150	Total:	\$2,105,000	\$388,500	\$2,493,500

Refunding 2015 & new \$1.5M Downtown TIF							
\$3,885,000 18 Year Term 1.87%							
	Principal	Interest	Total		Principal	Interest	Total
2022	\$180,000	\$109,050	\$289,050	2030	\$225,000	\$60,900	\$285,900
2023	\$185,000	\$103,650	\$288,650	2031	\$235,000	\$54,150	\$289,150
2024	\$190,000	\$98,100	\$288,100	2032	\$240,000	\$47,100	\$287,100
2025	\$195,000	\$92,400	\$287,400	2033	\$250,000	\$39,900	\$289,900
2026	\$205,000	\$86,550	\$291,550	2034	\$260,000	\$32,400	\$292,400
2027	\$210,000	\$80,400	\$290,400	2035	\$265,000	\$24,600	\$289,600
2028	\$220,000	\$74,100	\$294,100	2036	\$275,000	\$16,650	\$291,650
2029	\$220,000	\$67,500	\$287,500	2037	\$280,000	\$8,400	\$288,400
				Total:	\$3,635,000	\$995,850	\$4,630,850

General Debt Outstanding



AA+
Credit Rating

What is Tax Increment Financing (TIF)?

It is a public financing method used to assist redevelopment, infrastructure, and other community-improvement projects. Huntley has one TIF district that encompasses the core downtown area near the corner of Main St. and Route 47 and properties along Route 47 north of Algonquin Road. The TIF is restricted to its designated area, promoting community engagement and economic activity that increases the total taxes collected in the area and is considered a special revenue fund. When property value increases, so do tax revenues. The increase in tax revenue assists development within the TIF. Notable projects include additional parking spaces, storefront façade improvement, and much more in the future.

The Village of Huntley has a very strong capacity to repay bonds issued for capital improvement projects. A high creditworthiness allows the Village to borrow money at lower interest rates.

Standard & Poor's Long Term Bond Ratings	
Letter Grade	Capacity to Repay
AAA	Extremely strong
AA+, AA, AA-	Very strong
A+, A, A-	Strong
BBB+, BBB, BBB-	Adequate
BB+, BB	Faces major future uncertainties
B	Faces major uncertainties
CCC	Currently vulnerable
CC	Currently highly vulnerable
C	Has filed bankruptcy petition
D	In default

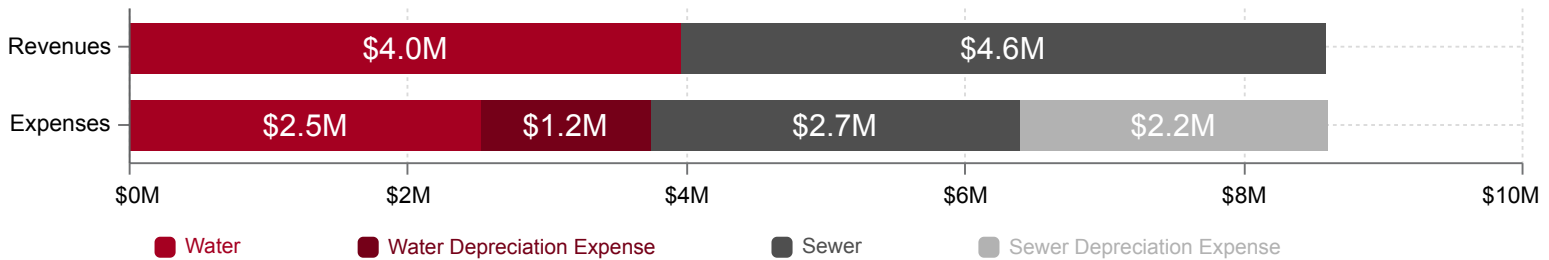


Water & Sewer Enterprise Funds

Revenues, Expenses, and Net Position for Water & Sewer

	2019		2020		2021	
	Water	Sewer	Water	Sewer	Water	Sewer
Revenues						
Operating Revenues	\$ 3,177,074	\$ 2,477,853	\$ 3,331,047	\$ 3,124,677	\$ 3,767,387	\$ 3,486,077
Non-Operating Revenues	\$ 92,960	\$ 24,370	\$ 107,784	-	\$ 183,444	\$ -
Capital Grants & Contributions	\$ 1,298,996	\$ 940,941	\$ 493,655	\$ 106,593	-	\$ 1,143,591
Transfers In	\$ -	\$ -	\$ -	\$ 71,248	-	-
Total Revenues	\$ 4,569,030	\$ 3,443,164	\$ 3,932,486	\$ 3,302,518	\$ 3,950,831	\$ 4,629,668
Expenses						
Operating Expenses	\$ 3,645,658	\$ 4,818,415	\$ 3,670,489	\$ 4,651,325	\$ 3,699,707	\$ 4,794,356
Non-Operating Expenses	\$ -	\$ -	\$ -	\$ 59,077	\$ -	\$ 35,197
Transfers Out	\$ 31,580	\$ 31,580	\$ 31,580	\$ -	\$ 31,580	\$ 31,580
Total Expenses	\$ 3,677,238	\$ 4,849,995	\$ 3,702,069	\$ 4,710,402	\$ 3,731,287	\$ 4,861,133
Net Income						
Total Net Income	\$ 891,792	\$ (1,406,831)	\$ 230,417	\$ (1,407,884)	\$ 219,544	\$ (231,465)
Combined Net Income		-\$515,039		-\$1,177,467		-\$11,921
Net Position, January 1		\$80,393,245		\$79,878,206		\$78,700,739
Net Position, December 31		\$79,878,206		\$78,700,739		\$78,688,818

2021 Revenues & Expenditures



What is an Enterprise Fund?

An Enterprise Fund functions like a private business; it is designed to be self-sustaining. The Village provides water and sewer services to residents and charges based on consumption. The Village maintains two Enterprise Funds: Water Fund and Sewer Fund.

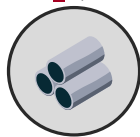
Statement Analysis

Depreciation of capital assets plays a substantial role in its effect on the net position, accounting for more than \$3.4M, or 40% of total Enterprise Fund expenditures. Depreciation is accounted as an annual expense on the decrease in the value of an asset but does not affect cash flows. For example, a car loses value the older it becomes; utility infrastructure loses value as equipment ages. The Village accounts for the loss of value as an expense, even though cash does not change hands. Combined free cash flows, the leftover money collected after operating expenses, is \$2M. Free cash flow does not include depreciation and funds future infrastructure projects. Additionally, operating revenues are up 19% compared to 2020, while expenditures only increased 2%. The combined net position decreased \$11.9K in 2021, faring better than the \$1.17M loss in 2020.



13,561 ACCOUNTS

Providing water and sewer services to residents and businesses, 1% ▲



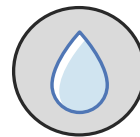
499 MILES

Of pipes transporting water and wastewater underground



610 MILLION GALLONS

Of wastewater flushed in 2021, 5% ▲



760 MILLION GALLONS

Of water consumed in 2021, 7% ▲

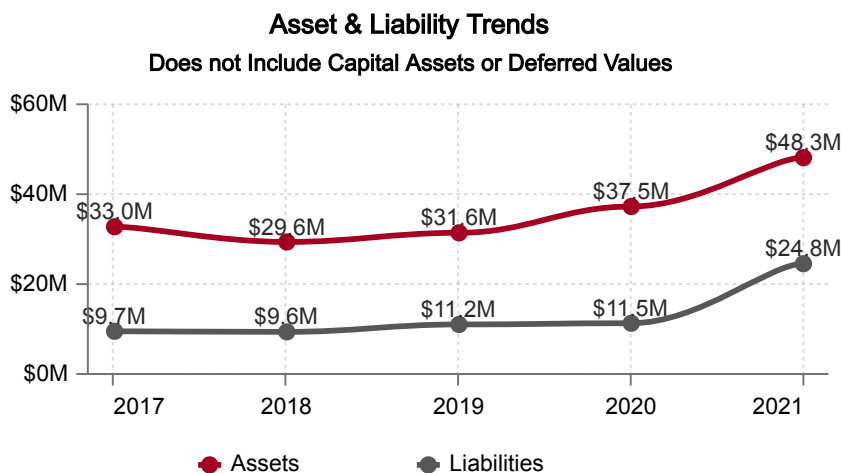
Statement of Net Position for Primary Government

- 5 Year Trends -

The Statement of Net Position compares the Village's assets to liabilities. It is similar to a balance sheet vital to determining a municipality's financial well-being. Current assets include the cash and prepaid items used for daily operations and are highly liquid. Capital assets are buildings, land, infrastructure, machinery, and equipment. Although the Village can value capital assets, they are not a viable financial resource and are not reported in governmental funds. The liability section shows debt the Village owes to other parties and includes bonds, retirement obligations, and a lease for machinery. The table below shows the net position for the total primary government; this includes governmental and business-type activities.

A deferred inflow of resources is similar to revenue and is an acquisition of assets recognized in a future period. A deferred outflow of resources is similar to an expense and is the consumption of assets recognized in a future period. The events leading up to the acquisition or consumption of the resources have already occurred in the current period but are deferred to a future date. For example, deferred outflows of resources can be prepaid items and deferred charges, while deferred inflows of resources can be an advanced collection of property taxes.

	2017	2018	2019	2020	2021
Assets/Outflows					
Current & Other Assets	\$ 32,977,226	\$ 29,589,873	\$ 31,626,505	\$ 37,470,542	\$ 48,342,688
Capital Assets	\$ 205,452,469	\$ 205,858,439	\$ 206,884,113	\$ 203,807,060	\$ 198,286,670
Deferred Outflows of Resources					
Pension Items Police & IMRF	\$ 2,620,444	\$ 3,293,670	\$ 4,609,970	\$ 4,626,617	\$ 5,140,525
Total Assets and Deferred Outflows	\$ 241,050,139	\$ 238,741,982	\$ 243,120,588	\$ 245,904,219	\$ 251,769,883
Liabilities/Inflows					
Long-Term Liabilities	\$ 15,927,426	\$ 16,362,750	\$ 18,983,733	\$ 20,098,982	\$ 19,249,418
Other Liabilities	\$ 3,521,495	\$ 2,816,198	\$ 3,502,420	\$ 2,938,592	\$ 5,501,800
Deferred Inflows of Resources					
Pension Items Police & IMRF	\$ 1,330,301	\$ 1,843,158	\$ 1,201,429	\$ 1,915,547	\$ 2,573,622
Unavailable Property Tax Revenue	\$ 4,744,553	\$ 4,777,365	\$ 4,900,206	\$ 4,905,206	\$ 5,093,857
Total Liabilities and Deferred Inflows	\$ 25,523,775	\$ 25,799,471	\$ 28,587,788	\$ 29,858,327	\$ 32,418,697
Net Position					
Investments in Capital					
Assets	\$ 201,714,808	\$ 199,791,264	\$ 201,205,437	\$ 198,425,944	\$ 193,334,811
Restricted	\$ 4,442,882	\$ 5,492,887	\$ 4,897,862	\$ 7,523,143	\$ 8,451,770
Unrestricted	\$ 9,368,673	\$ 7,658,360	\$ 8,419,501	\$ 10,096,805	\$ 17,564,605
Total Net Investment in Capital Assets	\$ 215,526,363	\$ 212,942,511	\$ 214,522,800	\$ 216,045,892	\$ 219,351,186



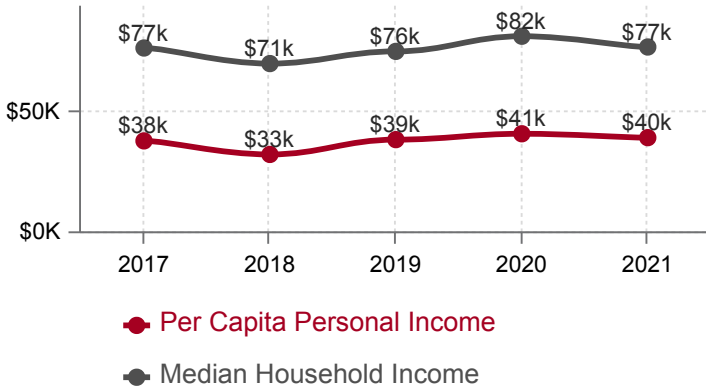
Statement Analysis

The Village steadily increased Total Net Investment in Capital assets from 2017-2021. Between 2020 and 2021, assets increased \$5.8M while liabilities increased \$2.56M. More money on hand enables the Village to pay for capital investments like roads, police equipment, and water treatment plant upgrades out of pocket. As a result, tax payer dollars are spent more efficiently with less money going toward interest payments on debt.

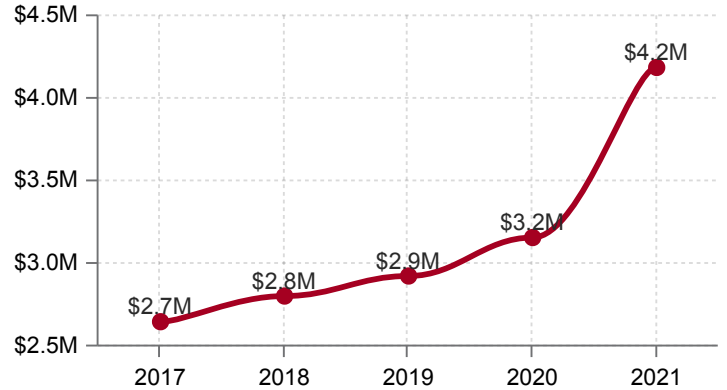
By the Numbers

Trends

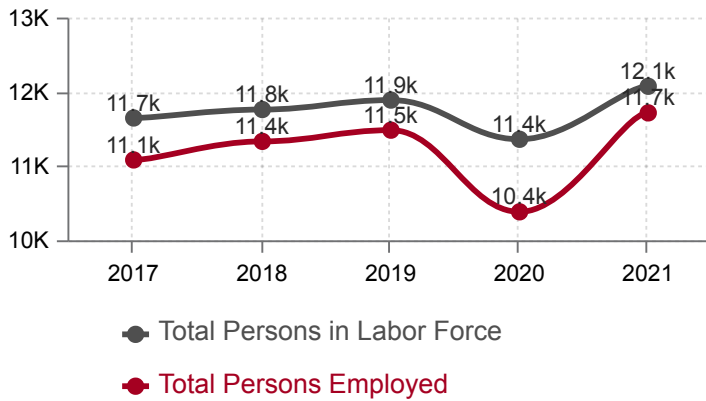
Resident's Income



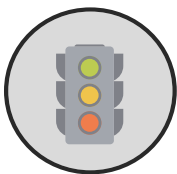
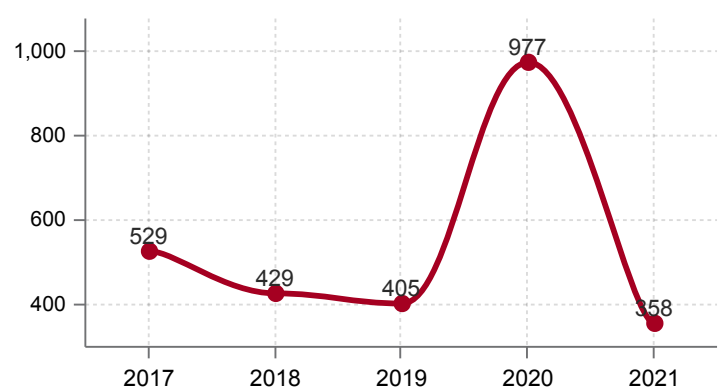
Sales Tax Revenue



Labor Demographics



Persons Unemployed



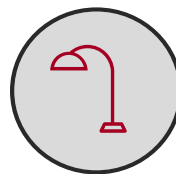
17 SIGNALS

At intersections throughout the Village



132 MILES

Of roads providing transportation for 27,740 residents



2,914 LIGHTS

Illuminating our streets at night for safety



27,740

People living in Huntley, IL



\$256,100

The median home value



2.3 PERSONS

Living in each house on average



36.8%

Residents with a bachelors degree or higher



\$77,420

Median household income

Source: United States Census Bureau

About the PAFR

The purpose of the Popular Annual Financial Report (PAFR) is to make financial information about the Village accessible and understandable for citizens or other interested parties. The Village of Huntley values sharing financial information and presenting it in a format that is easy to comprehend and obtainable to the general public, encouraging citizens interested in the Village's finances to utilize this resource.



The PAFR is designed to present the Village of Huntley's Annual Comprehensive Financial Report (ACFR) in a summarized and simplified format and is consistent with GAAP. The document focuses heavily on trends since more information can be derived from data over time. Although information presented in the PAFR is accurate and presents the Village's finances objectively, the public can obtain the most reliable source for financial information within the [2021 Annual Comprehensive Financial Report](#). In addition, anyone can find financial reports dating back ten years on the [Village's main website](#).

Village Management



Comments and questions can be addressed to:

David Johnson, Village Manager
Phone: (847) 515-5220
Email: djohnson@huntley.il.us

Lisa Armour, Deputy Village Manager
Phone: (847) 515-5220
Email: larmour@huntley.il.us

Cathy Haley, Director of Finance
Phone: 847-515-5220
Email: chaley@huntley.il.us



Website: Huntley.il.us
Facebook: [@HuntleyIllinois](https://www.facebook.com/HuntleyIllinois)
Twitter: [@HuntleyIllinois](https://twitter.com/HuntleyIllinois)

Village of Huntley
10987 Main Street
Huntley, IL 60142
Attn: Finance/PAFR



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

REPLY TO THE ATTENTION OF:
WP-16J

David J. Johnson, Village Manager
Village of Huntley
10987 Main Street
Huntley, Illinois 60142

Re: Review and Tentative Approval of Local Limits for the Village of Huntley West
Wastewater Treatment Plant (WWTP), Huntley, IL NPDES Permit No. IL0070688

Dear Mr. Johnson:

The U.S. Environmental Protection Agency has reviewed the Local Limits Spreadsheet and supplemental emails which were submitted to us between February 13 and May 29, 2022, by the Village's consulting engineer. The submittals pertained to a re-evaluation of the Village's West WWTP Local Limits, submitted to fulfill Special Condition No. 20.A.8 of the subject NPDES Permit. We have no comments regarding the conclusion of the re-evaluation, which recommends increasing the ammonia-nitrogen (NH₃-N) limit from 20 to 50 milligrams per liter (mg/l), increasing the 5-day biochemical oxygen demand (BOD₅) from 211 to 500 mg/l, increasing the total suspended solids (TSS) limit from 240 to 750 mg/l and establishing a new total phosphorus (total P) limit of 50 mg/l. Based on our review of these materials, and in accordance with 40 C.F.R. § 403.18 of the General Pretreatment Regulations, 40 C.F.R. part 403, I am pleased to inform you that the Village of Huntley's proposed revision to its Local Limits is approvable.

Please note that EPA can only approve a modification to the Local Limits after it is ratified by the governing body bearing administrative and legal jurisdiction over the Village of Huntley West WWTP, i.e., the Huntley Village Board. Therefore, this communication should not be construed as an approval of the revised Local Limits. Please submit a signed resolution accepting the revised Local Limits for our records, as well as an amendment to the Village's Sewer Use Ordinance (SUO) containing the revised limits. Also, since the Village proposes to increase its Local Limits for NH₃-N, BOD₅ and TSS, i.e., make them less stringent, in accordance with 40 C.F.R. §403.18(b)(2) the change is considered to be a substantial modification, and a public notice of the change will be required prior to final approval. If the Village publishes the notice, it will further expedite the program modification approval process while continuing to provide for meaningful public input. If this is not the Village's intent, please notify us immediately.

Enclosed please find the public notice requirements for approval of substantial pretreatment modifications, as well as a recommended public notice template. It should be noted, however, that the Village is not required to provide notice described in 40 C.F.R. §403.18(b)(2). EPA will work with the Illinois Environmental Protection Agency to provide notice if the Village chooses not to do so. If the Village publishes the notice, please forward any comments and public hearing requests you receive, along with the Sewer Use Ordinance (with revised Limits) and any other Village Board adopted resolutions or other documents with signatures and certifications to this office for review and approval.

bcc: Newton Ellens, ECW-15J
Jonathan J. Schweizer, WP-16J
Reading file
Pretreatment data base



UNITED STATES ENVIRONMENTAL PROTECTION
AGENCY

REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

REPLY TO THE ATTENTION OF:
WP-16J

MEMORANDUM

SUBJECT: Adequacy of Local Notice to Satisfy Notice Requirements for Substantial Program Modifications Under 403.18(c)(4)

FROM: Matthew Gluckman, Chief,
Section 2, Permits Branch

TO: IL and IN POTW Pretreatment Coordinators
State Pretreatment Coordinators

On July 17, 1997, U.S. EPA published final revisions to 40 CFR 403 which provided streamlined procedures for modifying the requirements of approved Publicly Owned Treatment Works (POTW) Pretreatment Programs incorporated into National Pollutant Discharge Elimination System (NPDES) permits issued to POTWs (62 FR 38405). These revisions reduce the types of program modifications that are considered substantial and reduce the required public notices from 2 to 1 for approval of substantial modifications.

These revisions also clarified that the public notice requirements for approval of new or substantial modifications could be satisfied by notice provided by a POTW, provided the notice meets the requirements of 403.11(b)(1). This could avoid duplication of notice that has already been given by POTWs in the process of making changes to their programs and is intended to shorten the modification approval process. POTWs wishing to have their local notices so recognized by U.S. EPA Region 5 should ensure that the following requirements are met:

1. Circulation of the notice in a manner designed to inform interested and potentially interested persons of the modification. This would include mailing notices to designated 208 planning agencies, Federal and State fish, shellfish, and wildlife resource agencies (unless they have asked not to be sent the notices) and to anyone else who has requested individual notice, including those on appropriate mailing lists;
2. Publication in a newspaper of general circulation within the jurisdiction served by the POTW;
3. Provision of at least 30 days from the date of the notice to provide written comments.
4. Consideration of all comments in the decision on whether to approve the modification.

Content of local notice

POTW notices intended to satisfy the requirements of 403.11 should also:

- Describe the nature of the proposed modification, and specify where materials can be reviewed or copied;
- Clarify that the modification would not become effective unless and until it was approved by the Approval Authority;
- Specify that anyone may request a hearing from the Approval Authority (U.S. EPA Region 5) in accordance with 403.11(b)(2);
- Indicate that comments or hearing requests be should be submitted to the POTW, and to:

e-mail to R5NPDES@epa.gov
or
Pretreatment Program
NPDES Section 2
U.S. EPA Region 5, WP-16J
77 W. Jackson Blvd
Chicago, IL 60604

- Indicate that if no comments are received, the proposed modification will be approved as proposed and without further public notice.

A sample POTW public notice is enclosed.

A copy of the notice should be sent to the Region so that the comment period may be tracked.

In advance of providing notice, POTWs should work with the Region to make sure that the changes are approvable and to determine that the planned notice will be deemed adequate. POTWs should also specify in their requests for review and approval of substantial program modifications whether they have already provided notice consistent with 403.11 or would like to do so upon determination by the Region that their modification is approvable. It should be noted, however, that POTWs are not required to provide the notice described in 403.11, and the Region will continue to work with Illinois and Indiana to provide notice where the POTW chooses not to do so.

Hopefully this option will further expedite the program modification approval process while, continuing to provide for meaningful public input. Please contact me at (312)886-6089 if you have any questions regarding the program approval or modification process.

**Public Notice
for
Modification of Publicly Owned Treatment Works (POTW)
Pretreatment Program- [FACILITY NAME]**

Public Noticed on behalf of:

United States Environmental Protection Agency
Region 5, Water Division, WP-16J
Permits Branch
77 West Jackson Boulevard
Chicago, Illinois 60604
(312) 886-6089

Name and Address of POTW:

FACILITY NAME
Address
City, State, Zip

POTW Pretreatment Program

The (**FACILITY NAME**) has requested approval of a modification to its Industrial Pretreatment Program (IPP). The proposed modification consists of [briefly describe proposed modifications].

The United States Environmental Protection Agency (EPA) Region 5 has proposed to approve the pretreatment program modification. The proposed determination is tentative.

Interested persons are invited to submit written comments on the proposed program modification. Copies of the relevant POTW documents are available for inspection and copying at EPA, and at [LOCATION NAME and Address where public can come and make copies]. Comments should be submitted in person or mailed no later than 30 days from the date of this Public Notice. Deliver or mail all requests or comments to EPA at the address listed in this Public Notice (Attention: Matthew Gluckman).

Any person may request a public hearing within 30 days of the date of the Public Notice by submitting a written request to EPA Region 5. The request shall indicate the interest of the person filing such request and the reasons why a hearing is warranted. A public hearing will be held if there is a significant degree of public interest in the proposed program modification. Public notice of such a hearing will be circulated in the newspaper and to the parties requesting the hearing.

If no comments to this notice are received, the proposed IPP Modification will be approved as set forth herein without changes and without further public notice. In such event, this notice shall constitute the notice of approval or disapproval required by Title 40 of the Code of Federal Regulations Part 403.11(e) and no additional notice shall be provided; the approved modification will be incorporated in the POTW's NPDES permit by the [State Agency responsible for issuing NPDES permit for the facility]. Anyone who wishes to be sent a notice of the approval of the modifications should send a request for such notice to the Illinois Environmental Protection Agency.

Published in the [LOCAL NEWS PAPER, Month, Day, Year (e.g.: September 1, 2020)].