

The seal of the Village of Hoffman Estates, Illinois, is a circular emblem. It features a central shield with a stylized 'H' and 'E' and the year '1959'. The shield is flanked by two olive branches. The outer ring of the seal contains the text 'VILLAGE OF HOFFMAN ESTATES' at the top and 'GROWING TO GREATNESS' at the bottom, separated by a decorative chain-link border.

Village of Hoffman Estates, Illinois

2024 Annual Operating and  
Capital Budget





## **VILLAGE ELECTED OFFICIALS**

**William D. McLeod**

President

**Karen V. Mills**

**Anna Newell**

**Gary J. Pilafas**

**Gary G. Stanton**

**Patrick Kinnane**

**Karen J. Arnet**

Trustees

**Bev Romanoff**

Village Clerk

## **VILLAGE MANAGEMENT TEAM**

**Eric Palm**

Village Manager

**Dan O'Malley**

Deputy Village Manager

**Jon Pape**

Assistant Village Manager

**Arthur L. Janura, Jr.**

Corporation Counsel

**Kasia Cawley**

Police Chief

**Rachel Musiala**

Director of Finance

**Pete Gugliotta**

Director of Development  
Services

**Monica Saavedra**

Director of Health  
& Human Services

**Alan Wax**

Fire Chief

**Joseph Nebel**

Director of Public Works

**Patrick Seger**

Director of Human  
Resources Management

**Darek Raszka**

Director of Information Systems



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Hoffman Estates  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director



The seal of the Village of Hoffman Estates is a circular emblem. It features a central shield with a sun rising over a field, flanked by two sheaves of wheat. Above the shield is a banner with the text "VILLAGE OF HOFFMAN". Below the shield is another banner with the text "ESTATES". The outer ring of the seal contains the text "VILLAGE OF HOFFMAN" at the top and "GROWN WITH PRIDE" at the bottom. The year "1959" is also visible within the seal.

## **READER'S GUIDE TO UNDERSTANDING THE BUDGET**

This reader's guide is to assist in understanding the various sections of a complex budget document. The budget is divided into various sections, which are detailed with explanations below.

### **Budget Message**

This is a message from the Village Manager and the Finance Director about the challenges, opportunities and uncertainties the Village faces in preparing the annual Operating and Capital Budget. The message highlights the Village's budget priorities and the principles adhered to in developing the budget.

### **Village Overview**

The Village Overview section gives general information about the Village of Hoffman Estates, including an organization chart, its mission statement and entity-wide goals, location, history, demographics and community economics.

### **Budget Overview**

The Budget Overview section details the overall budget process and gives a basic understanding of how the Village creates and presents a budget document. It also summarizes the Village's fund structure and provides detailed explanations of the major revenue sources of the Village. This section also contains information on the Village's performance measure process that takes place throughout the year and is reported in this document. Also, this section gives a detailed look in to the Village's long-range financial plan.

### **Budget Summaries**

The Budget Summaries present the Village's Operating and Capital Budget in table and chart form. The Village presents this financial information in several different ways and compares current year information to prior years in order to gain a better understanding of the flow of funds and to note significant changes year after year. This section contains information on staffing levels and changes in fund balances for each of the Village's funds.

### **Budget Narratives**

The Budget Narratives are divided by fund, then department, then division, if applicable. Each fund, as well as each department/division within each fund, will have a budget narrative. These narratives start with a description of the department/division and detail the prior year accomplishments, followed by a chart detailing the goals, objectives and performance measures. The goals for each division will reflect the linkage to the Village Board goals, if applicable. Lastly, the budget highlights sections include a chart of divisional expenses for prior years and current year along with a description of significant variances from the prior budget year to the current budget year.

# **READER'S GUIDE TO UNDERSTANDING THE BUDGET**

## **Capital Improvements Program**

The Capital Improvements Program is a comprehensive 5-year plan for the development of the Village's capital facilities, infrastructure, and equipment. A summary of the capital projects will be listed by project type and department. Each capital project that is categorized as significant and non-routine will have a detailed explanation of the project and will specify its impact on the Operating Budget. The budget for the Capital Improvements Program is developed and presented separate from the Operating Budget.

## **Appendix**

The Appendix of this document includes a brief narrative of the Village's financial policies as well as a glossary and a list of common acronyms used in this document.

# TABLE OF CONTENTS

*Click items in the Table of Contents to navigate this document*

## BUDGET MESSAGE

11

## VILLAGE OVERVIEW

21

Village Strategic Plan . . . . .	22
Mission Statement . . . . .	23
Strategic Planning Priorities . . . . .	24
Village Board Goals . . . . .	25
Organization Chart . . . . .	28
Government Profile & Location . . . . .	29
History. . . . .	30
Village Residents at a Glance . . . . .	32
Community Economic Profile . . . . .	33
Most Frequently Asked Questions . . . . .	36

## BUDGET OVERVIEW

39

Budget Process . . . . .	40
Fund Structure . . . . .	42
Major Funds . . . . .	45
Major Revenue Sources . . . . .	46
Performance Measure System . . . . .	53
Long-Range Financial Planning . . . . .	55

## BUDGET SUMMARIES

67

Revenue & Expenditure Budget Summary. . . . .	68
Revenue & Expenditure Overall Financial Summary . . . . .	69
Revenue Summary by Funding Source – All Funds . . . . .	70
Expenditure Summary by Object – All Funds . . . . .	71
Revenue & Expenditure Summary - General Fund. . . . .	72
Revenue Detail – General Fund. . . . .	73
Expenditure Summary by Department – General Fund. . . . .	76
Expenditure Summary by Object – General Fund. . . . .	79

Revenue Summary by Fund – Other Funds. . . . .	81
Expenditure Summary by Fund – Other Funds. . . . .	83
2023 Levy Year Property Tax Analysis . . . . .	85
Full-Time Equivalent Summary . . . . .	86
Changes in Staffing Levels . . . . .	88
Projected Impact of FY2024 . . . . .	89
Major Increases or Decreases in Fund Balance . . . . .	91

## BUDGET NARRATIVES

93

### General Fund

<b>General Government Department . . . . .</b>	<b>94</b>
Legislative . . . . .	96
General Government Administration. . . . .	98
Legal . . . . .	102
Finance . . . . .	105
Village Clerk . . . . .	109
Human Resources Management . . . . .	112
Communications . . . . .	117
Emergency Operations . . . . .	121
<b>Police Department . . . . .</b>	<b>125</b>
Police Administration . . . . .	127
Juvenile Investigations . . . . .	131
Tactical. . . . .	133
Patrol and Response . . . . .	135
Traffic . . . . .	139
Investigations . . . . .	142
Community Relations . . . . .	145
Communications . . . . .	149
Canine . . . . .	150
Special Services . . . . .	153
Police Records. . . . .	154
Administrative Services . . . . .	157
<b>Fire Department . . . . .</b>	<b>159</b>
Fire Administration . . . . .	161
Public Education . . . . .	163
Fire Suppression. . . . .	165
Emergency Medical Services. . . . .	168
Fire Prevention . . . . .	170
Fire Stations . . . . .	173
<b>Public Works Department . . . . .</b>	<b>175</b>
Public Works Administration . . . . .	177
Snow and Ice Control. . . . .	179

<b>Public Works Department (continued)</b>	
Traffic Operations . . . . .	181
Forestry . . . . .	184
Facilities Maintenance . . . . .	186
Fleet Services . . . . .	188
Fast Action Service Team. . . . .	190
Storm Sewers . . . . .	192
<b>Development Services Department</b>	<b>194</b>
Development Services Administration. . . . .	196
Planning & Transportation . . . . .	200
Code Enforcement . . . . .	204
Engineering . . . . .	208
Economic Development . . . . .	212
<b>Health &amp; Human Services Department</b>	<b>216</b>
<b>Boards and Commissions</b>	<b>221</b>
Fourth of July Commission . . . . .	223
Fire & Police Commission . . . . .	224
Miscellaneous Boards & Commissions. . . . .	225
<b>Special Revenue Funds</b>	<b>227</b>
Motor Fuel Tax Fund . . . . .	228
Community Development Block Grant Fund . . . . .	229
Asset Seizure Fund . . . . .	231
Municipal Waste System Fund . . . . .	232
Roselle Road TIF Fund. . . . .	233
Barrington/Higgins Roads TIF Fund . . . . .	234
Higgins/Hassell Roads TIF Fund . . . . .	236
Lakewood Center TIF Fund . . . . .	237
Higgins-Old Sutton TIF Fund . . . . .	239
Stonington & Pembroke TIF Fund . . . . .	240
<b>Debt Service Funds</b>	<b>242</b>
<b>Capital Project Funds</b>	<b>254</b>
Capital Improvements Fund . . . . .	255
Road Improvement Fund . . . . .	256
Capital Vehicle & Equipment Fund . . . . .	257
Capital Replacement Fund . . . . .	258
Stormwater Management Fund . . . . .	259
Central Road Corridor Improvement Fund. . . . .	261
Hoffman Boulevard Bridge Maintenance Fund. . . . .	262
Western Corridor Fund . . . . .	263
Traffic Improvement Fund . . . . .	264
Prairie Stone Capital Fund . . . . .	265
Central Area Road Improvement Impact Fee Fund . . . . .	266
Western Area Traffic Improvement Fund . . . . .	267
Western Area Road Improvement Impact Fee Fund . . . . .	268
2019 Project Fund . . . . .	269

<b>Capital Project Funds (continued)</b>	
2023 Project Fund . . . . .	270
<b>Enterprise Funds . . . . .</b>	<b>271</b>
Water & Sewer Fund Summary . . . . .	272
Water . . . . .	273
Sewer . . . . .	276
Water Billing . . . . .	278
Water & Sewer Capital . . . . .	281
NOW Arena Operating Fund . . . . .	282
<b>Internal Service Funds . . . . .</b>	<b>286</b>
Insurance Fund . . . . .	287
Information Technology Fund . . . . .	288
<b>Pension Trust Funds. . . . .</b>	<b>294</b>
Police Pension . . . . .	295
Fire Pension . . . . .	296
<b>CAPITAL IMPROVEMENTS PROGRAM</b>	<b>297</b>
CIP Introduction . . . . .	298
Summary of Capital Requests by Project Type . . . . .	301
Summary of Capital Requests by Department . . . . .	302
Summary of Capital Requests - Source of Funds . . . . .	303
Capital Requests – General Government . . . . .	304
Capital Requests – Police Department . . . . .	305
Capital Requests – Fire Department . . . . .	306
Capital Requests – Public Works Department. . . . .	308
Capital Requests – Development Services Department . . . . .	315
Capital Requests – Information Technology Department . . . . .	318
Capital Requests – NOW Arena . . . . .	319
Capital Request – Annual Impact on Operating Budget . . . . .	320
<b>APPENDIX</b>	<b>321</b>
Financial Policies . . . . .	322
Glossary . . . . .	325
Commonly Used Acronyms . . . . .	330



# BUDGET MESSAGE





# Village of Hoffman Estates

## Village Manager's Office

[www.hoffmanestates.org](http://www.hoffmanestates.org)

1900 Hassell Road, Hoffman Estates, IL 60169 P: 847.882.9100 F: 847.843.4822

December 5, 2023

### FY2024 OPERATING AND CAPITAL BUDGET

Village President and Board of Trustees  
Village of Hoffman Estates, Illinois

Ladies and Gentlemen:

#### INTRODUCTION

The Management Team and staff are pleased to present the FY2024 Operating and Capital Budget. The FY2024 budget year operates under the Municipal Budget Act as adopted by the Board of Trustees on September 15, 1997. Under the Act, the Village's budget is a comprehensive financial plan that projects both anticipated revenues and adopted expenditures/expenses for the fiscal year. The Village's operating budget serves as an excellent source of communication to Village residents and businesses in terms of Village services, goals, and public infrastructure investment.

This document is an important tool for sound fiscal management. As provided for in the budget adoption ordinance, the legal level of control is by department or division. A budgetary system of monitoring and control has been established to ensure accountability and budgetary compliance.

#### STATE OF THE ECONOMY

In FY2023 the national economy is still recovering from the impacts of the COVID pandemic that started in FY2020. As we adjust to the new "normal" state of our nation, production, supply chain and shipping delays across multiple industries continue to impact municipalities, residents and businesses. The continued low unemployment rate has led to staffing shortages, and the strong housing market is starting to weaken due to higher mortgage rates. Although people are trying to return to a "normal" life by returning to work and social outings, the impact of the pandemic still lingers.

The stock market outlook remains uncertain with investors concerned about the potential for a U.S recession. The Dow Jones Industrial Index peaked at 35,630 in August 2023. At the end of October 2023, it was down to 33,050, slightly above October 2022 where it was at 33,000. Overall, the YTD change is a negative 0.28%. Despite this information the Village is seeing growth in its economic development and higher investment returns.

The current national unemployment rate is 3.8%, up from 3.5% this same time last year, but still below the historical average. Overall, the Village is cautiously optimistic that our revenues will continue to improve in FY2024 due to development and continued retail activity.

#### REVIEW OF BUDGET YEAR FY2023

Regardless of the state of the economy, the Village's main priority has remained keeping residents and employees safe, while continuing to provide critical Village services. In the originally approved

FY2023 budget, the Village projected a 5.6% increase in General Fund revenues and a corresponding 9.1% increase in expenditures. Although this would result in revenues being under expenditures, the Village was utilizing \$4.85 million of fund reserves to pay for some capital projects.

For the General Fund, the Village was cautious going into FY2023 predicting the national economy might be on the verge of a recession. We originally thought we would start seeing major declines in the economy in FY2022, but when that did not happen, we were even more cautious going into FY2023. However, surprisingly, major Village revenues have not been impacted negatively as of yet. Interest income, sales taxes, and real estate transfer tax are all significantly over budget in FY2023. Comparing FY2023 budget to FY2023 estimates, interest income is projected to finish up 414% due to higher interest rates being realized. State-shared sales tax is up 12%, and income tax is up 5%. Real estate transfer tax is up 72% due to a large property sale this year.

As for expenditures coming into FY2023, the Village increased its operating budget slightly but kept capital expenses level with the drastic cuts made back in FY2022, not knowing what was going to happen to the economy. The table below shows the Village's projected expenditures being under budget for FY2023.

<b>General Fund Projected FY2023 Year-end Results</b>		
	<b>Original Budget</b>	<b>Projected</b>
Revenues	\$66,834,100	\$70,674,810
Expenditures	-\$71,666,110	-\$70,636,390
Fund Balance Transfer	\$4,850,000	\$0
<b>Total Revenues over Expenditures</b>	<b>\$17,990</b>	<b>\$38,420</b>

Finally, as shown in the table above, the Village originally planned to use \$4.85 million of General Fund reserves in FY2023 to fund capital. However, as a result of the aforementioned positive revenues, the Village does not need to utilize fund balance in FY2023. This action will help preserve fund balance to address capital needs as we begin the FY2024 budget process.

### **FY2024 BUDGET HIGHLIGHTS**

As always, the Village remains focused on maintaining essential services while ensuring the continued health and safety of our residents and employees. Departments have learned to be vigilant in their use of limited resources and to be innovative with methods of service delivery. With the positive financial results from the three prior years, the Village has made it a priority to tackle its growing list of capital needs in FY2024. The General Fund is contributing over \$8.7 million of funds towards the \$44.5 million of total capital needs in FY2024. Many capital projects are being discussed and are moving forward, including a fire station construction, street revitalization project, sidewalk improvements, street light installations for all Village collector streets, and water main replacements. Technology is also an organizational-wide focus of the FY2024 budget. The Village will be evaluating our existing software platforms and developing an IT strategic plan.

### Personnel

Each year, staffing levels are evaluated to ensure resources are being utilized in the most efficient manner possible. Changes to staffing are considered only after careful analysis of the costs versus the benefits. New positions or change in employee hours that were requested and approved for the FY2024 budget are reflected in the numbers below.

Full-Time Equivalents All Funds				
Major Function	2022 Budgeted	2023 Budgeted	2024 Budgeted	Change '23 to '24
Police	107.90	107.40	109.70	2.30
Fire	97.40	97.40	97.40	-
Public Works	72.05	72.70	74.20	1.50
Development Services	34.86	34.44	35.87	1.43
Health & Human Svcs	8.03	8.80	10.35	1.55
General Government	42.65	42.43	44.25	1.82
<b>Total FTE's</b>	<b>362.89</b>	<b>363.17</b>	<b>371.77</b>	<b>8.60</b>

The FY2024 budget includes an 8.60 increase in full-time equivalent staff which includes:

- Addition of a Police Patrol Officer, a Community Service Officer and a Social Worker shared with Health and Human Services.
- Public Works is adding a Superintendent of Streets and part time Assistant in Fleet Services.
- Development Services is adding a Civil Engineer and adjusting hours for other employees.
- Health and Human Services has an addition of a Post Doc. and a Social Worker shared with Police. There is also an adjustment of hours for some employees.
- The General Government Division is adding a GIS Manager and adjusting hours for some employees.

#### Capital Improvements Program

Prior to finalizing the annual FY2024 operating budget, the Capital Improvements Board (CIB) reviewed and recommended the Capital Improvements Program (CIP) budget, which focuses on all vehicles and capital items over \$25,000. Planning decisions are made in the CIP with regard to existing and new facilities, equipment, and infrastructure. For existing facilities, the planning process addresses appropriate maintenance strategies and repair versus replacement. New service demands are also considered, since they will affect capital facility requirements.

The FY2024 requests in the 2024-2028 CIP total \$44.5 million. Of this total, \$11.1 million represents streets and related infrastructure, including \$5.7 million for Street Revitalization.

Capital Improvement Program by Project Type			
	FY2022	FY2023	FY2024
Water & Sanitary Sewer	4,120,250	5,687,000	9,380,450
Street & Related Infrastructure	7,581,400	7,414,590	11,105,000
Public Buildings	1,240,320	1,984,500	10,901,800
Misc. Public Improvements	9,564,500	5,521,050	6,093,000
Equipment	1,130,360	1,249,670	4,331,630
Technology	1,723,100	1,286,200	2,692,320
<b>Total</b>	<b>25,359,930</b>	<b>23,143,010</b>	<b>44,504,200</b>

All of the FY2024 CIP items have been incorporated into the FY2024 Operating and Capital Budget.

<b>Capital Improvement Program by Funding Source</b>			
	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
General Fund	2,456,480	4,006,620	8,652,860
Water & Sewer Fund	2,941,960	5,768,500	6,871,200
Motor Fuel Tax Fund	1,750,000	1,925,000	2,200,000
Asset Seizure Funds	11,880	-	-
Prairie Stone Capital Funds	680,000	650,000	700,000
2017 Bond Issue Proceeds	970,000	1,111,000	815,000
State of Illinois Loan	210,000	-	-
Capital Fund Balances	974,950	402,500	1,132,500
IDOT & Cook County	99,500	-	-
Federal & State Grants	142,290	199,590	4,147,040
Roselle Rd TIF Funds	2,335,000	-	20,000
Impact Fees & Improve. Funds	594,540	-	-
Information Technology User Charges	272,000	120,000	-
Stormwater Management Fees	580,000	1,015,000	500,000
Electric Utility Tax	1,780,160	1,650,000	1,650,000
Municipal Motor Fuel Tax	380,000	380,000	350,000
Municipal Gas Use Tax	760,000	1,160,000	1,123,750
Packaged Liquor Tax	340,000	250,000	330,000
Rebuild Illinois Funds	1,440,000	570,000	250,000
NOW Arena Funds	2,563,000	919,800	44,300
Other	1,660,170	815,000	15,717,550
Unfunded	2,418,000	2,200,000	-
<b>Total</b>	<b>25,359,930</b>	<b>23,143,010</b>	<b>44,504,200</b>

#### **FY2024 BUDGET – ALL FUNDS**

The total FY2024 budget for all funds of the Village is included in this document. The total operating and capital budget is \$207,763,430 which represents a 23.8% increase from \$167,884,250 in FY2023.

<b>Fiscal Year 2024 Operating &amp; Capital Budget - All Funds</b>			
	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
General Fund	72,975,850	(79,178,970)	(6,203,120)
Other Funds	118,412,320	(128,584,460)	(10,172,140)
<b>Total Proposed Budget</b>	<b>191,388,170</b>	<b>(207,763,430)</b>	<b>(16,375,260)</b>

The FY2024 operating and capital budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$16,375,696. This is primarily due to the continued capital improvement program in an effort to address the Village's aging infrastructure.

The chart below summarizes FY2024 budgeted revenues by source for all funds:

Revenue Summary by Source All Funds			
	FY2023 Budget	FY2024 Budget	Percent Change
Property Taxes	26,768,850	26,974,050	0.8%
Other Taxes	25,479,320	28,579,040	12.2%
Licenses & Permits	2,235,700	4,419,500	97.7%
Intergovernmental Revenues	23,082,340	29,532,300	27.9%
User Charges	52,145,290	57,792,910	10.8%
Fines	1,216,000	1,266,500	4.2%
Investment Earnings	1,909,060	2,615,000	37.0%
Miscellaneous	4,355,950	6,246,410	43.4%
Bond/Note Proceeds	1,125,000	12,485,000	1009.8%
Total Operating Revenues	138,317,510	169,910,710	22.8%
Operating Transfers	14,455,030	21,477,460	48.6%
<b>Total Revenues</b>	<b>152,772,540</b>	<b>191,388,170</b>	<b>25.3%</b>

The projected operating revenues without operating transfers total \$169,910,710. Major increases from the prior year are related to a planned bond issuance as well as large developments happening in the Village. The chart below summarizes FY2024 budgeted expenditures by object for all funds:

Expenditure Summary by Object All Funds			
	FY2023 Budget	FY2024 Budget	Percent Change
Salaries & Wages	37,921,640	40,323,200	6.3%
Employee Benefits	37,864,090	39,715,660	4.9%
Misc. Employee Expenses	775,640	894,670	15.3%
Commodities	2,044,880	1,946,160	-4.8%
Contractual Services	45,712,160	49,751,350	8.8%
Debt Service	9,315,440	9,344,970	0.3%
Total Operating Expenses	133,633,850	141,976,010	6.2%
Capital Outlay	19,795,370	44,309,960	123.8%
Operating Transfers	14,455,030	21,477,460	48.6%
<b>Total Expenditures</b>	<b>167,884,250</b>	<b>207,763,430</b>	<b>23.8%</b>

The FY2024 operating budget for expenditures, exclusive of interfund transfers and capital projects, totals \$141,976,010, which represents a 6.2% increase from the FY2023 operating budget. Increased expenditures relate to annual salary and merit increases (Salaries & Wages) and employee benefits.

Total personnel expenditures/expenses (salaries & wages and employee benefits) equal \$80,038,860, or 56.4% of the total operating expenses (*excluding* capital outlay and operating transfers) for all funds and 38.5% of total budgeted expenditures among all funds.

## FY2024 BUDGET – GENERAL FUND

The FY2024 budget reflects a General Fund surplus of \$46,880, factoring in the recommended use of \$6,250,000 in General Fund reserves.

General Fund FY2024 Budget			
	FY2023 Budget	FY2024 Budget	% Increase
Revenues	66,834,100	72,975,850	9.2%
Expenditures	(71,666,110)	(79,178,970)	10.5%
Fund Balance Transfer	4,850,000	6,250,000	
<b>Total Revenues over Expenditures</b>	<b>17,990</b>	<b>46,880</b>	

The FY2024 budget projects a year-over-year increase of \$6,141,750, or 9.2%, in General Fund revenues. The majority of the increase for FY2024 revenues is related to large developments in the Village, higher interest income realized and continued state-shared sales and income taxes.

General Fund expenses are projected to increase by \$7,512,860, or 10.5%, year-over-year. This is primarily related to the corresponding increase in funding for capital outlay for the Public Works department and operating transfers for capital projects. For non-union employees, the Village has proposed a merit based increase of 0-5%.

As noted above, the FY2024 budget includes the use of \$6,250,000 of General Fund reserves for capital needs such as Information Technology equipment, vehicles and debt service payments related to the new fire station.

## PROPERTY TAXES

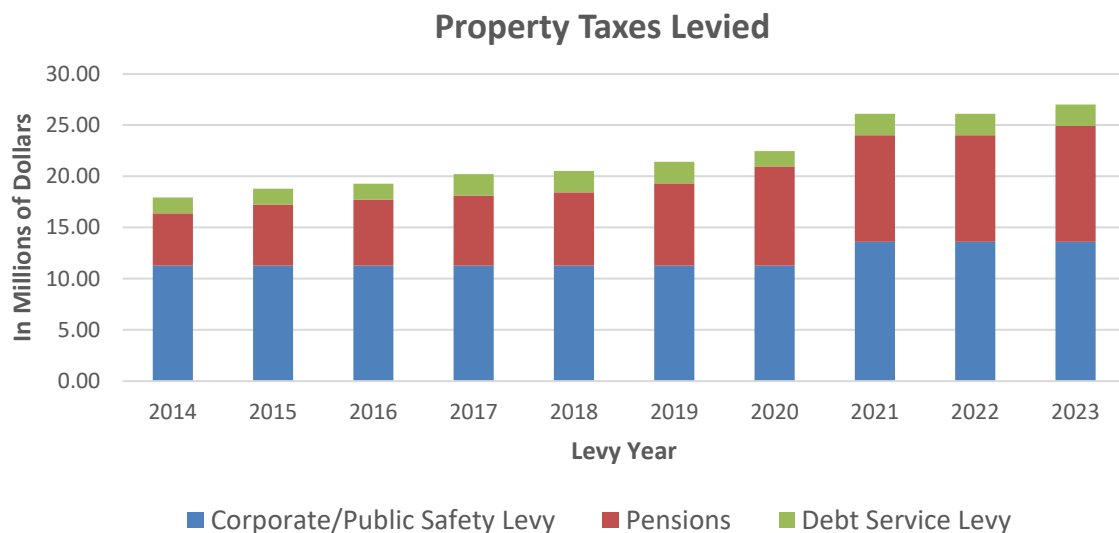
Following a 1.52% increase to the Village's Equalized Assessed Valuation (EAV) in FY2022, the Village saw an increase of 16.3% in FY2023. The Village levies an exact amount; therefore, fluctuations in EAV do not impact the total amount levied.



The FY2024 budget includes total property tax revenue of \$27,005,385 for levy year 2023 which is a 3.5% increase from tax levy year 2022. Adding in the 2% loss and cost, the total 2023 property tax extension is \$27,545,493, which represents a 3.5% increase over the 2022 levy.

The Village's property tax levy is made up of several components. In addition to the Public Safety amounts needed for the Village's General Fund, each year, the Village hires an independent actuary to calculate the property tax levies required for the Police and Fire pension funds.

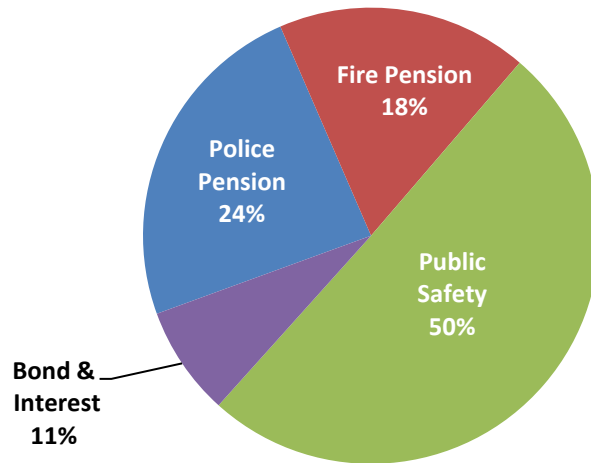
<b>Total Property Tax Levy</b>				
<b>Levy Year 2023 (to be paid and received in FY2024)</b>				
<b>Fund</b>	<b>TLY2022 Proposed Levy</b>	<b>TLY2023 Proposed Levy</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Police Pension	5,954,497	6,492,370	537,873	9.0%
Fire Pension	4,444,257	4,807,925	363,668	8.2%
Public Safety	13,604,510	13,604,510	-	0.0%
<b>Subtotal</b>	<b>24,003,264</b>	<b>24,904,805</b>	<b>901,541</b>	<b>3.8%</b>
Debt Service	9,199,202	9,201,936	2,734	0.0%
Less Abatements	(7,098,622)	(7,101,356)	(2,734)	0.0%
<b>Total</b>	<b>26,103,844</b>	<b>27,005,385</b>	<b>901,541</b>	<b>3.5%</b>



A portion of the property tax levy is used to fund the Village's outstanding debt. This amount is determined based on the amount of principal and interest to be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. For example, bonds issued for the Village's new water meter reading system were funded by Water & Sewer funds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced.



**2023 PROPERTY TAX LEVY  
TO BE COLLECTED IN 2024**



The Village receives only a portion of the property taxes paid by Hoffman Estates residents and businesses. Approximately 86% of the average property tax bill is attributed to other taxing districts as shown below.

**Where do the property taxes go?**



## AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Hoffman Estates, Illinois for its annual budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## SUMMARY

FY2023 has resulted in positive financial results for the Village of Hoffman Estates. Although we were cautious and expecting recessionary trends to begin, that did not happen. Stronger than anticipated investment returns as well as other positive revenue results will help the Village end the year in a good position. However, with the economy in such an uncertain state resulting in supply chain issues, equipment shortages, and financial uncertainty, we enter into FY2024 apprehensive, but with a solid financial foundation to support Village services.

The FY2024 budget continues to advance the Village Board's goals for the community. Neighborhood investments include a robust street revitalization program, ongoing water and sewer capital improvements, street light improvements, and public safety advancements. The recommended budget addresses the Village's fiscal challenges, while ensuring that the Village of Hoffman Estates continues to provide high-quality services to its residents, businesses and other stakeholders.

### Public Hearing and Notice of Availability of Budget

Copies of the tentative budget were made available for public inspection at least ten (10) days prior to the passage of the annual budget, and notice of this availability was published in a newspaper having general circulation within the Village. Not less than one week after publication that the budget is available for public inspection, and prior to final action on the budget, one public hearing was held on the tentative annual budget by the Board of Trustees. Notice of the public hearing was given at least one week prior to the time of the public hearing date.

## ACKNOWLEDGEMENTS

The Village's budget is the culmination of the time and hard work of many people. We would like to extend our sincere appreciation to all of the department directors and their staff for their continued dedication and assistance during the budget process. Of course, the Village President and Board of Trustees' continued support of staff and the responsible and progressive manner in which they conduct the financial affairs of the Village must be applauded. Critically reviewing, assessing and adjusting policies and practices can be challenging, but if the community is to continue to progress and to remain financially stable, this process is necessary in order to achieve the goals as set forth by the Village Board.

Respectfully submitted,

Eric Palm  
Village Manager

Rachel Musiala  
Director of Finance



# VILLAGE OVERVIEW

### The Village's Strategic Plan

The Village of Hoffman Estates performs a comprehensive update of its Village Board Goals every three to five years, with a thorough review on an annual basis as part of its budgeting process. Since most of the Village's strategic goals are long-term in nature, the annual review is sufficient in making sure service delivery continues to be aligned with current conditions and budgeted spending.

During the comprehensive goal-setting years, the Village Board and Village staff are all actively involved in compiling the current list of factors that may influence the future of the Village, a lot of which comes from resident input. These goal-setting sessions are done without regard to resources that may be available currently so that the vision that comes out of these sessions is not restricted. Current environmental factors as well as critical issues are a few of the many focal points that are discussed as a group in order to formulate an effective plan of action for the near future. The most recent goals presented within this document were derived from a formal process that occurred with the help of an outside consultant.

Once the Village Board Goals (strategic plan) is established, strategies are then put into place in order to work towards achieving those goals. Any department that may have an impact on a goal will formulate a plan of action (Department Goals & Objectives within the Budget Narratives in this document), and achievements are monitored on a regular basis (Performance Measures within the Budget Narratives in this document). Progress is also monitored through regular meetings with Village staff and reports are given to the Village Board if issues arise or goals progress.



# Village of Hoffman Estates



## Mission Statement

The mission of the Village of Hoffman Estates is to continually improve the quality of life for our residents and business community by providing responsive and efficient municipal services.

## Organizational Principles

We believe that the municipal government exists to serve the residents and business community.

We believe that continuous improvement in the quality and methods of services is essential to maintain a standard of excellence in municipal government.

We believe that the Village Board provides the leadership and guidance to meet the needs of our community.

We believe that our employees are a valuable resource to our community and through their personal and professional growth enhance the quality of services.

We believe that encouragement of citizen participation and community involvement is essential for good government.

We believe that the Village should continually evaluate its services in an environment of rapid social, cultural, economic and technological change.

We believe that the Village should continue to be a leader in municipal government.

## Our Vision

**Excellence** – The Village will be a model of *EXCELLENCE* in providing municipal services.

**Leadership** – The Village will provide *LEADERSHIP* to manage change and encourage creativity, productivity and innovation.

**Commitment** – The Village is *COMMITTED* to continually improving the quality of services to our residents and our employees.

**Communication** – The Village will *COMMUNICATE* openly with honesty and integrity.

**Environment** – The Village will foster good stewardship of our natural *ENVIRONMENT* through protection and conservation of natural resources.

**Diversity** – The Village will leverage its strength as a uniquely *DIVERSIFIED* community by developing interactive relationships with all residents in order to enhance the quality of life throughout the Village.

**Resources** – The Village is dedicated to assuring that *RESOURCES* are used efficiently and wisely toward the achievement of our mission.



## **Village of Hoffman Estates - Strategic Planning Priorities**

### **Communication**

Effectively communicate the Village priorities and information to the community in a clear, direct and proactive manner that increases engagement and understanding of Village services, initiatives and programs.

#### ***Sustainability***

Explore and implement sustainable programs and practices as outlined in the Sustainability Plan by applying for grant opportunities, and integrate sustainability into Village operations where feasible.

#### ***Transportation***

Collaborate with local, regional, state, and national agencies to identify and implement initiatives to improve all modes of public transportation, including bicycle and pedestrian travel, throughout the Village.

#### ***Infrastructure***

Maintain and improve the Village's infrastructure, including designing, funding, and implementing a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks, and storm water management projects.

#### ***Public Safety***

Ensure the health, welfare, and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police, and emergency management, as well as affordable physical and mental health and wellness services.

#### ***Fiscal Responsibility***

Provide municipal services in a fiscally sustainable manner given current economic conditions, and continue to be a leader in legislative advocacy to protect local governmental revenue streams and oppose unfunded mandates.

#### ***Economic Development***

Create a thriving and vital local economy with a strong blend of retail, clean-industrial, commercial, and residential properties.

#### ***Technology***

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability, and increase accessibility and convenience to residents and businesses.

#### ***Organizational Development***

Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.



## **Village of Hoffman Estates – FY 2024 Goals**

### **Sustainability**

Investigate grant opportunities and programs/initiatives that reinforce sustainability efforts for homes and small businesses within the community.

Explore options for installing electrical vehicle (EV) chargers at Village facilities and encourage installation at private businesses within the Village.

Through the Village's Sustainability Commission, consider addition of an opt-in food scrap composting program and engage the public to reduce recycling contamination.

### **Transportation**

Initiate an update to the Village's Pedestrian and Bicycle Plan

Partner with local, regional, and state agencies to improve and promote transportation facilities and opportunities within the Village through initiatives with the Illinois Department of Commerce and Economic Development; with Cook County, regarding expanded/improved bike paths along Central and Beverly Roads; and locally, through the Subsidized Taxi Program.

### **Infrastructure**

A recent study that evaluated the Village's water system and analyzes the need for water storage, confirmed the need to rehabilitate existing well #10. Public Work will oversee the restoration of this well to its full design capacity to ensure a viable emergency water supply for the Village.

Examine areas that are in need of additional street lighting and create a plan to address and implement.

Enhance the quality of neighborhoods by continuing the annual Street Revitalization Program and reviewing maintenance of the utility infrastructure through engineering studies, including water/sewer mains; evaluation of public facilities/building; and a storm water utility capital plan.

Complete rollout of Village's asset management software. Educate operating departments on its use and functionality.

### **Public Safety**

Implement a drone program with a team of police officers licensed by the Federal Aviation Administration to pilot an Unmanned Aircraft System (UAS). Drones support public safety operations by providing real-time aerial observation for search and rescue, fire/hazmat incidents, 3D crime scenes and traffic crash documentation, event security and community outreach demonstrations. Additionally, the drone's autonomy software, GPS and thermal camera will support asset inspection missions for Developmental Services, Public Works, and Information Technology.





Construct Fire Station #21 and Station #22 to maximize emergency response efficiencies and service effectiveness.

Hire a second community social worker to assist emergency responders and to reach underserved areas in the community.

Continue contingency planning for the provision of reliable police, fire, and emergency services in disasters and extreme events. Promote awareness of the Village's Emergency Operations Plan/disaster preparedness by increasing outreach efforts to inform and educate residents and the business community. Provide opportunities for training – include elected officials when appropriate. Initiate updates to the Village's Building Codes.

### **Fiscal Responsibility**

Remain fiscally responsible through operational efficiencies and protecting revenue streams. Continue to support departments with grant reporting, close out or modify, as applicable. Update Village financial policies. Issue RFP for water rate study. Promote intergovernmental collaborations such as equipment/personnel sharing to reduce cost of services; and develop a contingency plan to address continued revenue reductions by the State.

### **Economic Development**

Complete the economic development strategic plan and realign staff efforts to be consistent with this framework.

Create strategies and plans for each tax increment financing (TIF) district in an effort to be more proactive in economic development.

Complete the process to rewrite the Village's zoning code/ordinance.

Promote and facilitate development and redevelopment across a variety of commercial, industrial, and office sectors to create a sustainable and thriving local economy; implement priority projects identified in the Western Area and Barrington Road & I-90 Area plans; support development of modern diverse housing options; and help advance growth of all aspects of the Bell Works Metroburb.

### **Technology**

Replace the Village's ERP (Enterprise Resource Planning) software. This includes the Village's primary software programs which will aid in improved business processes.

Create an internal Information Technology (IT) committee and work to develop an IT strategic plan for the organization, taking individual department needs into account.

Create an internal Geographic Information Systems (GIS) committee to evaluate and enhance the use of GIS organization-wide; create a work plan for 2024 and moving forward.



Increase the resiliency of the Village's IT network by completing integration of additional security measures, including Multifactor Authentication, Endpoint Detection and Network Access Control. Complete the rollout of the Laserfiche file storage/management system. Communicate and highlight the benefits of the online document retrieval portal, which increases transparency by making Village information readily available to the public.

Investigate and analyze additional technology options and alternatives to improve operational efficiencies, service delivery, and convenience for residents and businesses. Integrate tablets into field reporting, locating, and inspections. Pilot an offsite kiosk program to enhance resident payment and document submission options. Evaluate a new or improved mobile application. Research and explore the differing components of the Smart City Initiative, including fillable online forms and outward-facing GIS.

### **Organizational Development**

Continue to advance a progressive work environment through employee training and organizational development programs and initiatives. Prepare for organizational succession by providing a leadership training program and advanced workforce planning. Update the Village's personnel policy manual. Conduct specific training for Time Management, Crisis Intervention, and Ethics education, and budget for position specific and technology training.

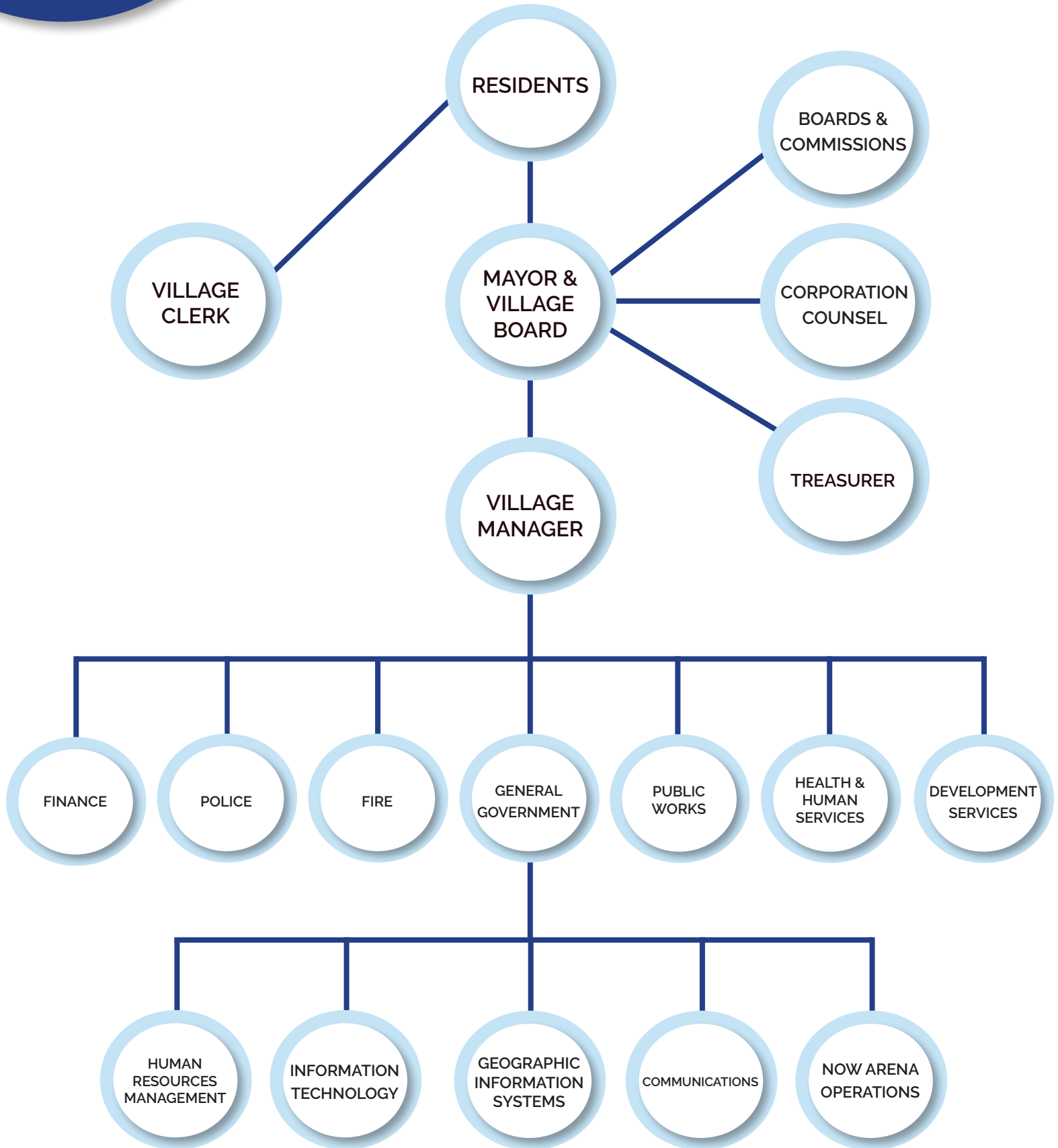
### **Community Engagement**

Coming out of the pandemic, ensure that the Village continues to remain engaged with the community by safely restarting programs and events.

Explore ways for the Youth Commission and Senior Commission to work together to find intergenerational opportunities for cooperation and programs.



# VILLAGE OF HOFFMAN ESTATES ORGANIZATION CHART



# VILLAGE OVERVIEW

## Village of Hoffman Estates

### Government Profile

The Village of Hoffman Estates operates under the council/manager form of government. The legislative body consists of the Village President and Board of six Trustees, all elected on an at-large basis to overlapping four-year terms. The Village Manager is responsible for the day-to-day administration of the Village. The Village is a home rule municipality as defined by the Illinois Constitution.

The Village provides a full range of government services, including police and fire protection, health services, water and sewer utilities, street construction and maintenance, code enforcement, planning and zoning, and general administrative services.



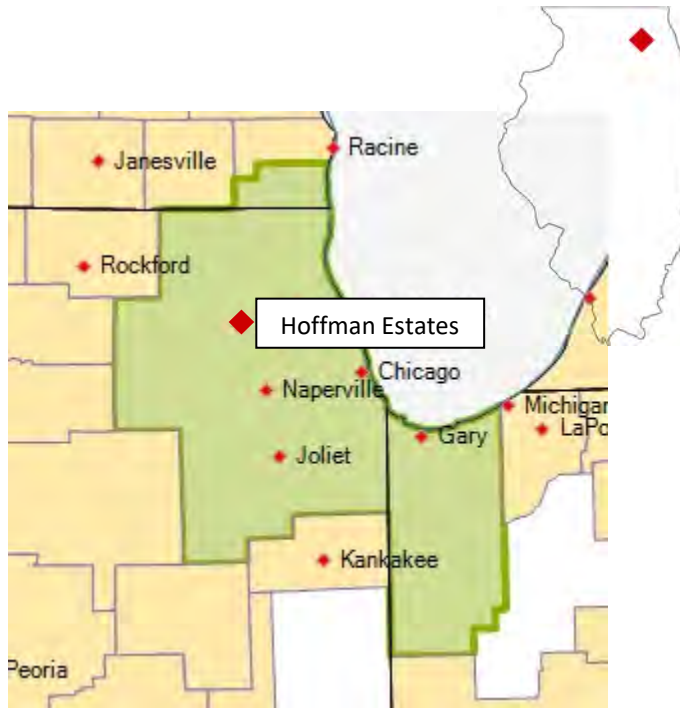
### Location

The Village of Hoffman Estates is located approximately 30 miles northwest of the City of Chicago, in Cook County. Hoffman Estates is conveniently within close distance to the O'Hare International Airport, Midway International Airport, Schaumburg Regional Airport and DuPage Regional Airport. The Village is near the Metra Rail Station, Interstate 90 and six state and county highways. The total incorporated land area is approximately 22.1 square miles, with one-third of the zoning distribution noted as parks or forest preserves. The Village consists of affordable to high-end homes and is considered a model for the "work-play-live" generation.



# VILLAGE OVERVIEW

## Village of Hoffman Estates



### CLIMATE

Average Annual Rainfall 32.21 inches

Average Annual Snowfall 36.20 inches

Average Temperature (in degrees Fahrenheit):

Jan	29.5/13.1
Feb	33.7/16.3
Mar	44.9/26.2
Apr	58.4/37.0
May	69.1/47.0
Jun	79.0/57.2
Jul	82.8/62.0
Aug	81.1/60.6
Sep	74.0/51.9
Oct	61.5/39.9
Nov	47.2/30.2
Dec	33.2/17.5

### History

In 1954, a local farmer sold his 160-acre farm to Sam and Jack Hoffman, owners of the Father and Son Construction Company, for a subdivision in Cook County. The first homeowners began to move into this new subdivision in late 1955 in what was a rural farming community. On September 19, 1959, residents voted to incorporate as the Village of Hoffman Estates. The charter was issued on September 23, 1959. The population at the time was about 8,000, and the incorporated area was just less than three square miles. Beginning in 1961, the first land north of Interstate 90, consisting of approximately 2,000 acres, was annexed to the Village of Hoffman Estates, more than doubling the incorporated land area.



*The Sunderlage Family of the Hoffman Estates Sunderlage*

Over the years, the Village continued to annex property for residential and commercial purposes. Various small office buildings were built by 1980, followed by major complexes including Ameritech's 1.2 million square foot regional headquarters in 1991, Sears, Roebuck and Co's 1.9 million square foot headquarters in 1992, and Quest International and Indramat in 1995.



# VILLAGE OVERVIEW

## Village of Hoffman Estates



*Dianne Levy next to a Hoffman Estates Welcome Sign, 1965*

In the 1960's and 1970's, the Village continued to grow rapidly, with the construction of both single-family homes and multi-family developments. The population nearly tripled to 22,000 in 1970, grew to 37,000 in 1980 and the 1990 census put the total population at 46,363 with over 16,000 households. Public facilities such as schools, fire stations, a police station, a Village Hall and library branches were built during this period to accommodate the area's rapid growth.

The late 1980's and early 1990's saw a shift from a primarily residential community to the development of numerous commercial projects. Suburban

Medical Center (renamed AMITA Health St. Alexius Medical Center in 2015) opened in 1979. The Village's first auto dealership, Woodfield Acura, opened in late 1986, and soon to follow was Saturn, Nissan, Lexus, Land Rover and Audi which opened in 2013.

Today, the Village's population has reached 52,530, with a total incorporated land area of about 22 square miles. School District 54, which began with one school in 1952, is now the largest elementary school district in the State of Illinois (outside of the City of Chicago). Other school districts serving Hoffman Estates' residents include Districts 15, 211, U-46 and 300. Hoffman Estates High School was named as one of the outstanding high schools in the state in 1987 and the Village of Hoffman Estates has won five Governor's Home Town Awards for its innovative programs in 1989, 1993, 2000, 2003, 2012 and again in 2013. The Village ranked 27<sup>th</sup> in Money magazine's top 50 list of "Best Places to Live" in 2016 due to our outstanding schools, local recreation opportunities, diversity and affordable housing.



# VILLAGE OVERVIEW

## Village of Hoffman Estates

### Village Residents at a Glance

	2010		2020		Percent Change
	Number	Percent of Total	Number	Percent of Total	
Total Population	51,895		52,530		1.2%
<b>Age</b>					
Under 5 years	3,416	6.6%	3,362	6.4%	-1.6%
5 to 14 years	7,227	13.6%	6,461	12.3%	-10.6%
15 to 24 years	6,558	13.8%	6,671	12.7%	1.7%
25 to 44 years	14,961	19.8%	14,236	27.1%	-4.8%
45 to 54 years	8,395	16.2%	7,774	14.8%	-7.4%
55+ years	11,338	21.8%	14,026	26.7%	23.7%
<b>Race/Ethnicity</b>					
One Race	50,536	97.4%	50,797	96.7%	0.5%
White	33,270	64.1%	29,679	56.5%	-10.8%
Black or African American	2,478	4.8%	2,469	4.7%	-0.4%
American Indian & Alaska Native	120	0.2%	263	0.5%	119.2%
Asian	11,760	22.7%	12,712	24.2%	8.1%
Other Race	2,900	5.6%	5,673	10.8%	95.6%
Two or More Races	1,359	2.6%	1,733	3.3%	27.5%
Foreign born	16,532	31.9%	15,759	30.0%	-4.7%
Speak a language other than English at home (5yrs and older)	21,168	43.8%	22,588	43.0%	6.7%
<b>Education (25 years and older)</b>	34,046	65.6%	34,921	66.5%	2.6%
No High School Diploma	3,337	9.8%	4,307	8.2%	29.1%
High School Diploma	13,278	39.0%	9,666	18.4%	-27.2%
Associate's Degree	2,315	6.8%	4,202	8.0%	-81.5%
Bachelor's Degree	10,043	29.5%	16,179	30.8%	61.1%
Graduate or Professional Degree	5,073	14.9%	8,930	17.0%	76.0%
<b>Housing Units</b>	18,444		19,160		3.9%
Owner Occupied	13,562	73.6%	14,504	75.7%	6.9%
Renter Occupied	3,928	22.0%	4,081	21.3%	3.9%
Vacant	954	4.4%	666	3.0%	-30.2%
Median Income	\$76,772		\$91,917		19.7%
Median House Value	\$292,900		\$283,300		-3.3%
Average Household Size	2.84		2.86		0.7%
Average Family Size	3.41		3.27		-4.3%

SOURCE: US Census Bureau, 2010 Census and 2020 Census

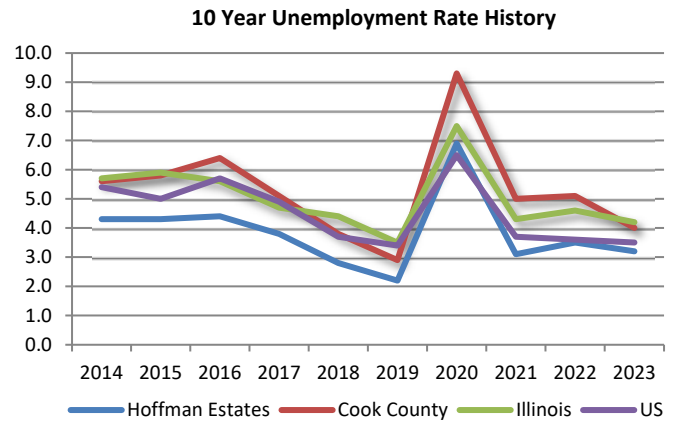


# VILLAGE OVERVIEW

## Village of Hoffman Estates

### Community Economic Profile

Over 26,000 people are employed by the more than 800 businesses operating in Hoffman Estates. The employees are drawn from a pool of 3 million workers who reside within a 60-minute commute of the Village. The nation continues to experience decreasing unemployment rates since the national coronavirus pandemic, with the state of Illinois and the Village mimicking the same trend. However, it is reassuring to see that the Village has historically remained significantly below those comparables.



2022 PRINCIPAL TAXPAYERS		
Organization Name	Total Taxable Value	Rank
Sears Roebuck & Co.	\$46,954,920	1
Hoffman Estates Acq.	\$37,688,002	2
Amita Health/David Hill	\$22,309,392	3
Paul Hastings, LLC	\$21,018,938	4
Hmc Pt Poplar Creek Cr	\$19,846,259	5
American Heritage	\$19,367,445	6
Lincoln Property Co	\$18,771,578	7
Broadstone CLE IL LLC	\$14,185,175	8
Siemens Corp	\$13,292,217	9
Wells Fargo Bank	\$13,089,424	10
<b>Total</b>	<b>\$226,523,350</b>	

2023 Data was not available at the time of assembling this document.

Economic development efforts continued to build momentum within several sectors in 2023. Most impactful was the data center industry. In September the former 197-acre headquarters of Sears/Transformco was purchased by Compass DataCenters and is in the process of being converted into a data center campus, while Microsoft continued their development by finishing their first building and purchasing another 40 acres for the campus. The other impactful project in 2023 was the continued redevelopment at Bell Works Chicagoland on the 150-acre former AT&T campus.

It now features office and co-working space, a conference center and a fitness center, while plans are in the works for retail, restaurants and event space within the main building. Inspired by Somerset Development signed leases with new tenants Club Colors, a clothing company which produces collegiate and corporate-branded items; VIPAR, a truck parts firm; Jump Fly, a digital marketing firm; Crystal Clean, an environmental services company; Platinum Home Mortgage; and Headline Solar, as well as World's Fair by Fairgrounds Coffee and Tea which has opened a full-service restaurant with a uniquely urban vibe in the Metroburbs. The developer received approval for a townhome development which they plan to begin in 2024.



# VILLAGE OVERVIEW

## Village of Hoffman Estates

While there are multiple streams, a large portion of the Village's revenue stream is derived from taxes. These taxes are crucial to the Village's operating budget in order to provide exceptional services to residents. The chart below reflects the current tax rates of those doing business in the Village.

Village of Hoffman Estates Tax Rates		
<b>Retail Sales Tax: Cook County</b>	State	5.25%
	County	1.75%
	Railroad Transit Authority	1.00%
	City	2.00%
	<b>Total</b>	<b>10.00%</b>
<b>Food &amp; Beverage Tax:</b>		2.00%
<b>Entertainment Tax:</b>		6.00%
<b>Hotel Tax:</b>		6.00%
<b>Real Estate Transfer Tax</b> (per \$1,000 selling price):		\$3.00

Elsewhere around the Village, the long-under-construction Popeye's Chicken opened near the intersection of Golf and Roselle Roads; and Minuteman Press reopened in the Northwest Corporate Center under new ownership. Additionally, by partnering with Golden Corridor Advanced Manufacturing Partnership (GCAMP) and Next Level Northwest, Hoffman Estates is marketing itself as a future-focused business community.



# VILLAGE OVERVIEW

## Village of Hoffman Estates

Across the street from the hospital, The Seasons of Hoffman Estates, the first new multi-family project in more than 40 years, began leasing units. Featuring 296 units ranging from studio apartments to three-bedroom units, the complex is filled with amenities and Class A features.



Seasons at Hoffman Estates

The Village also owns the NOW Arena, an 11,800 seat entertainment venue. Several single-day and ongoing business events were held such as the Windy City Bulls' seventh season, All Elite Wrestling (AEW), Cirque Du Soleil, Professional Championship Bull Riding, Ken Kraft Midlands Wrestling Championship, U.S. Cheer and Dance Finals, and many concerts. NOW Arena also held important community events such as numerous area high school graduations. The arena staff also focused on building the Hideaway Beer Garden experience. The Village Green, the 13 acre park outside of the NOW Arena, hosted events such as the very successful Northwest Fourthfest, the Northwest Celtic Fest, and the German-themed, Platzkonzert Festival.



### MOST FREQUENTLY ASKED QUESTIONS

#### 1. What is the Village's sales tax rate?

- Cook County general merchandise sales tax rate is 10%
- More information can be found: [www.hoffmanestates.org/government/finance/taxes-licenses/sales-tax-rates](http://www.hoffmanestates.org/government/finance/taxes-licenses/sales-tax-rates)

#### 2. What is the total budget for the Village? .....Page 68

- The Village's total FY2024 budget is \$207.8 million.

#### 3. What is the Village's General Fund fund balance? .....Page 89

- The Village's estimated General Fund fund balance as of 12/31/2024 is \$27.7 million.

#### 4. How much of the Village's revenues come from property taxes? .....Page 52

- For FY2024, \$27 million (15.9%) of the Village's revenues are projected to come from property taxes

#### 5. What are some of the taxes the Village has in place?

- Some of the taxes the Village has in place are:
  - Food & beverage tax
  - Packaged liquor tax
  - Hotel tax
  - Real estate transfer tax
  - Amusement and entertainment tax

More information can be found: [www.hoffmanestates.org/government/finance/taxes-licenses](http://www.hoffmanestates.org/government/finance/taxes-licenses)

Residents may find answers to more questions or submit their own questions at <https://www.hoffmanestates.org/residents/faqs>

# VILLAGE OVERVIEW

## Village of Hoffman Estates

The following are platforms and tools used by the Village to communicate with the public. The Village encourages the public to find the Village on each of these platforms and engage in two-way communication.

**PUBLIC MEETINGS** Find the next public meeting at [www.hoffmanestates.org/government/boards-commissions-standing-committees](http://www.hoffmanestates.org/government/boards-commissions-standing-committees)

**PHONE/EMAIL** Find staff contact information at [www.hoffmanestates.org/visitors/about-us/contact-us](http://www.hoffmanestates.org/visitors/about-us/contact-us)

**IN PERSON** Find staff at Village Hall, the Public Works Building, the Police Department, and the Fire Department. A listing of municipal facilities can be found [www.hoffmanestates.org/government/municipal-facilities](http://www.hoffmanestates.org/government/municipal-facilities)


**WEBSITE** The Village's website serves as the primary mode of communication with the public [www.hoffmanestates.org](http://www.hoffmanestates.org)

**CITIZEN NEWSLETTER** The Citizen is the Village's primary newsletter. It is published every other month and mailed to residents and business in the Village. Copies of the Citizen can be found [www.hoffmanestates.org/updates/citizen-newsletter](http://www.hoffmanestates.org/updates/citizen-newsletter)

**PUBLIC ACCESS CHANNELS** Watch public access programming and government programming on HETV Cable Channel 6 (Comcast) or Channel 99 (AT&T U-Verse).

**E-NEWS** Sign up for weekly eNews at [www.hoffmanestates.org/updates/constant-contact-login](http://www.hoffmanestates.org/updates/constant-contact-login)

**FACEBOOK** Click the icon  or find the Village on Facebook at [www.facebook.com/HoffmanEstatesIL](http://www.facebook.com/HoffmanEstatesIL)

**TWITTER** Click the icon  or find the village on Twitter at <http://www.twitter.com/hoffmantweets>

**YOUTUBE** Click the icon  or find the Village on YouTube at [www.youtube.com/user/HoffmanEstatesIL](http://www.youtube.com/user/HoffmanEstatesIL)

**LINKEDIN** Click the icon  or find the Village on LinkedIn at <https://www.linkedin.com/company/village-of-hoffman-estates>





# BUDGET OVERVIEW



The Village operates under an annual budget spanning one fiscal year, January 1 through December 31. This document contains the Annual Operating and Capital Budget for the year 2024. The budget is a policy document that requires action and adoption by the Village Board.

The preparation for the Village's annual budget begins six months prior to introduction and adoption by the Village Board. One of the first steps in preparing this document is to identify key goals within every department that will drive the decision-making process.

In mid-June, the Finance Department distributes both the Operating and Capital Budget worksheets to every department, who then have five weeks to assemble their capital requests and eight weeks to estimate their operating expenses for the following year. The Finance Department reviews and prepares a first draft of the Capital Improvements Program (CIP) and the Operating Budget based on these estimates.

The CIP is reviewed by the Village Manager with each requesting department. A second draft is then created and reviewed with the Capital Improvements Board (CIB), which is made up of six Village residents and two Village Trustees. After approval by the CIB, the CIP goes to the Village Board for ultimate approval in the fall, and then inclusion into the Operating and Capital Budget.

While the aforementioned is occurring, the Village Manager meets with every department on an individual basis and collectively evaluates the first draft of the department's Operating Budget. The Director of Finance estimates all revenue projections for the upcoming year, which gives direction to the Village Manager and departments as to the level of growth or reduction that can be reflected in expenditures. Several versions of the Operating Budget are drafted, and a final recommended budget, which includes the approved capital budget, is presented by the Village Manager to the Village Board in late fall.

The Village Board then conducts several meetings to review the annual budget and make changes as necessary. The Village Board holds public hearings and may alter the budgeted appropriations. Once the final budget is approved, a formal budget ordinance is adopted in December, providing the legal authority to spend public funds starting January 1st.

### **Making Changes to the Budget**

The annual budget within functions (departments) can be changed by the Village Manager throughout the budget year. However, changes affecting total departments or funds must be approved by the Village Board. Expenditures may not legally exceed the budget at the department/fund level. To make changes to the budget, departments fill out a Budget Adjustment form that shows what expense they want to increase and how they expect to accomplish this: either through a decrease in another expense account, an increase in revenues, or a decrease of fund balance. The adjustment request is reviewed by the Director of Finance and approved by the Village Manager. The budget adjustment ordinance then needs to be approved by the Village Board for the change to take effect.



# BUDGET PROCESS

## Village of Hoffman Estates

### Calendar of Events

<b>JUNE</b>	Revenue projections estimated for the upcoming year; Departments set goals and estimate expenses to be presented in their budget
<b>AUGUST</b>	Village Manager reviews 1 <sup>st</sup> draft of the Operating Budget and CIP with departments
<b>SEPTEMBER/ OCTOBER</b>	Village Manager continues to meet with departments to finalize expenses
<b>NOVEMBER</b>	Final draft of the CIP created and reviewed by the CIB
	Village Board receives 2 <sup>nd</sup> draft of the Operating Budget and CIP and meets to review
<b>DECEMBER</b>	Finance Committee approves the CIP; Final draft of the Operating Budget completed
	Public hearing on the Operating Budget, CIP and Tax Levy (if needed)
	Board adopts the Operating Budget, CIP and Tax Levy

The Village uses funds to report its current financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

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 Village, like other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

### **Governmental Funds**

Governmental funds are used to account for most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in another fund. Governmental funds focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. The Village maintains 30 individual governmental funds that are currently active.

### **Proprietary Funds**

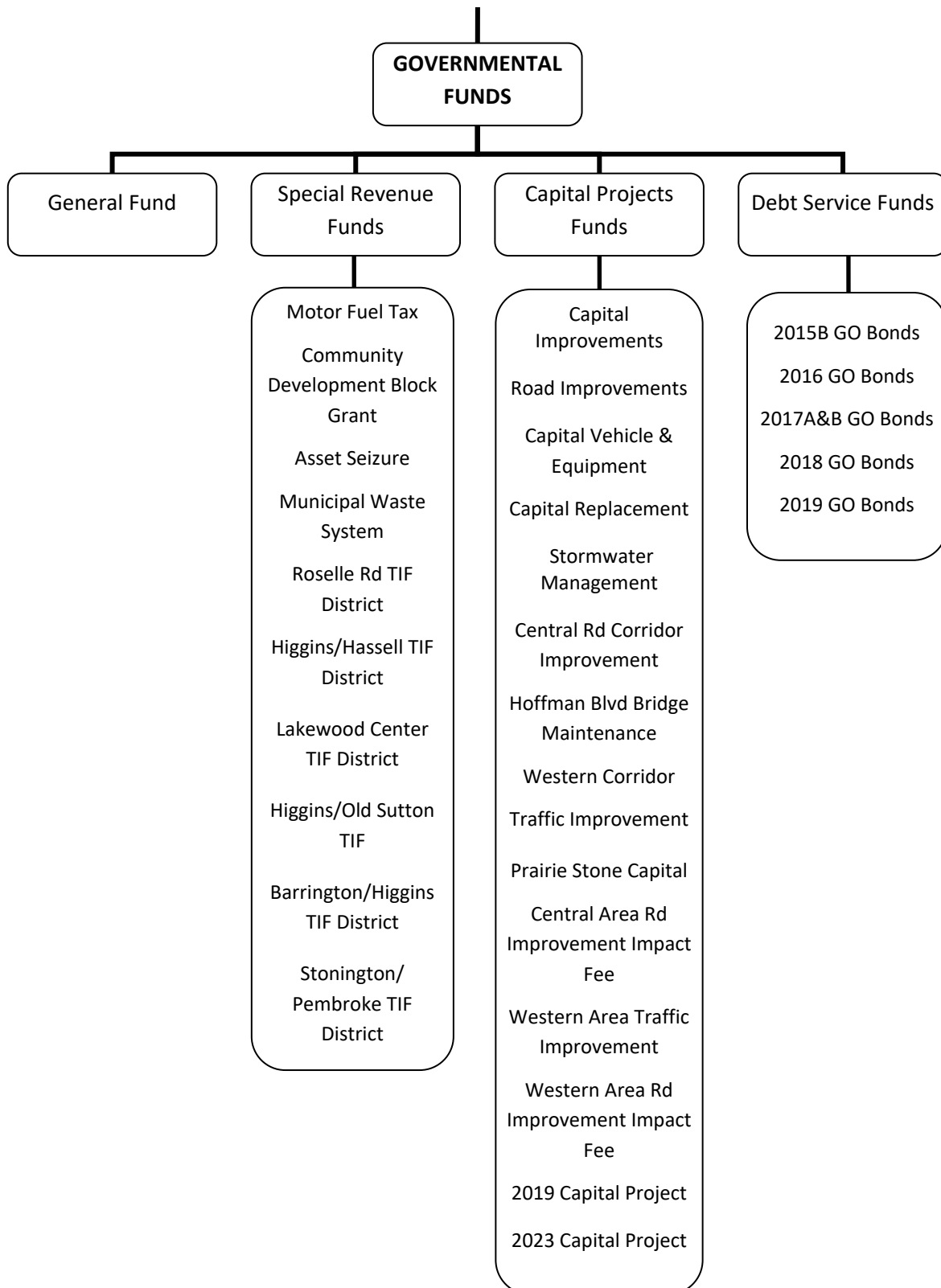
Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Village uses enterprise funds to account for its water and sewer system and the NOW Arena fiscal operations. The internal service funds are used to account for the costs of property and casualty insurance, workers' compensation insurance and its information technology department.

### **Fiduciary Funds**

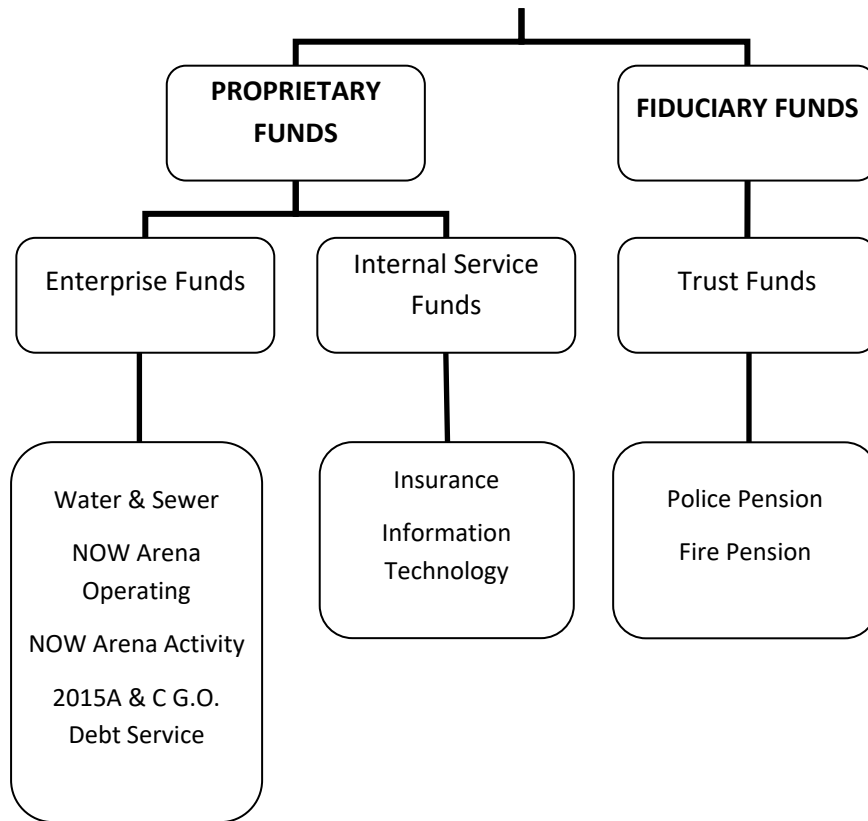
Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village maintains two different types of fiduciary funds: pension trust funds and agency funds. Agency funds are generally used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent. Since agency funds do not include any revenue or expense accounts, although reported within the Village's annual financial report, they are not included within this document.

# FUND STRUCTURE

## Village of Hoffman Estates



(continued on next page)



# MAJOR FUNDS

## Village of Hoffman Estates

Major funds are defined by the Village as those that are greater than or equal to 10% of the total funding for the fiscal year. For the 2024 budget year, the major funds are the General Fund and the Water & Sewer Fund.

### General Fund

The General Fund is the primary operating fund of the Village. It accounts for all services that are not specifically accounted for in other funds, including police, fire, public works, development services and general administration activities. The General Fund includes total revenues of \$72,975,850, which makes up 38.1% of the Village's total revenue. Compared to the 2023 budget, the General Fund revenue shows a 9.2% increase.

The General Fund expenditure budget, excluding transfers, is \$69,931,580, which is an increase of 6.8% compared to the 2023 budget. If all operating transfers are included, the budget reflects a 10.5% increase of expenditures compared to 2023.

### Water & Sewer Fund

The Village's Water & Sewer Fund is an enterprise fund used to account for revenues and expenses of the Village's water and sanitary sewer system. Total revenue for this fund is \$25,381,960, which makes up 13.3% of the Village's total revenue. If all costs are included, such as transfers and other non-operating expenses, the fund will experience a net decrease in net position of \$4,417,500.

The chart below lists the types of funds used by each department.

Department	Major Funds		Nonmajor Funds		
	Governmental	Proprietary			
	General Fund	Water & Sewer Fund	Governmental Funds	Proprietary Funds	Fiduciary Funds
General Government	√	√	√	√	
Police	√		√	√	√
Fire	√			√	√
Public Works	√	√	√	√	
Development Services	√		√	√	
Health & Human Services	√			√	
Information Technology	√			√	
Boards & Commissions	√				

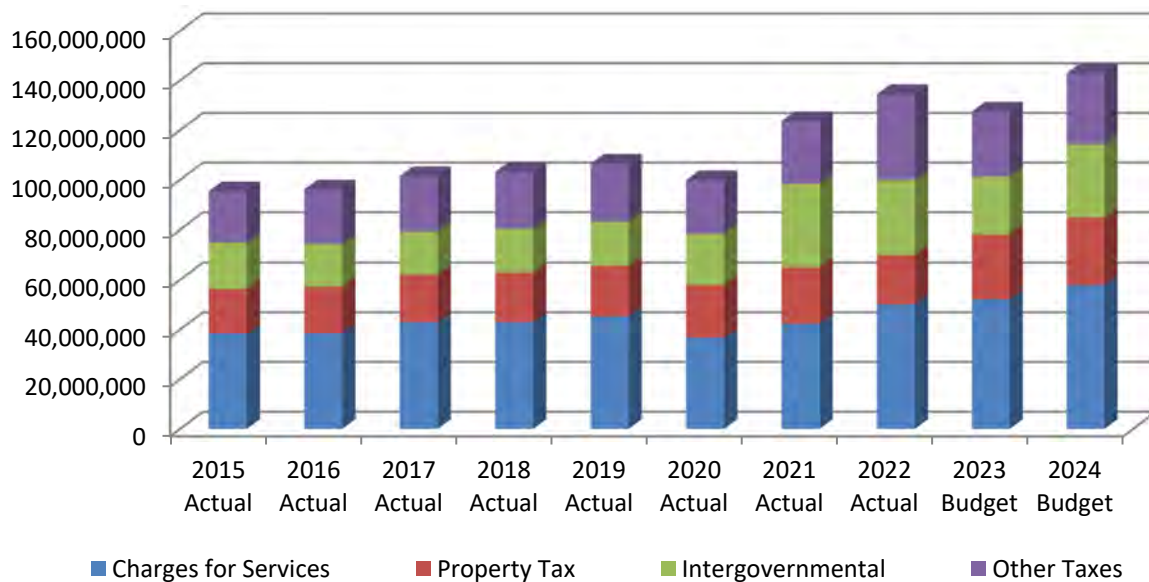
# MAJOR REVENUES

## Village of Hoffman Estates

Major revenue sources comprise more than 75% of the total revenue as adopted in the 2024 Operating Budget. As the Village remains conservative for its FY2024 projections, many of the continue to recover to pre-pandemic levels.

The Village's largest class of revenue for the 2024 fiscal year is charges for services, followed by intergovernmental revenue, other tax revenue, and property tax revenue. It is important to note that major revenues are not always consistent year after year and the graph below only reflects the class of revenue that is considered major in 2024.

**10-YEAR ANALYSIS OF MAJOR REVENUE  
BY CLASS**



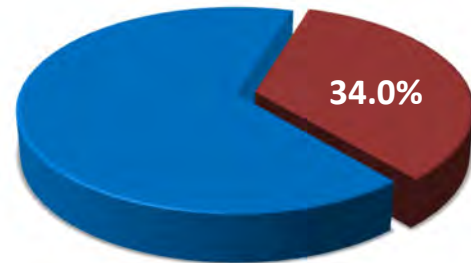
# MAJOR REVENUES

Village of Hoffman Estates

## CHARGES FOR SERVICES

	BUDGET	ACTUAL
2015	\$ 30,437,200	\$ 38,342,142
2016	\$ 32,704,000	\$ 38,417,536
2017	\$ 38,898,560	\$ 42,918,024
2018	\$ 40,389,650	\$ 42,900,213
2019	\$ 41,558,460	\$ 45,268,260
2020	\$ 44,981,140	\$ 36,764,528
2021	\$ 39,306,090	\$ 42,396,818
2022	\$ 47,110,270	\$ 50,161,681
2023	\$ 52,145,290	
2024	\$ 57,792,910	

**2024 Budget Total Revenue:**  
**\$169,910,710**



**2024 Budget Total Charges  
for Services Revenue:**  
**\$57,792,910**

Charges for services is the Village's largest revenue source for the fiscal year 2024. Charges for services include all revenues in which an individual pays for a service that is being provided by the Village. This class represents \$57,792,910, or 34% of the 2024 budgeted revenues. Major revenues in this class include water and sewer usage charges, information technology user charges, NOW Arena event income, and employee insurance payment contributions. All charges for services have a rate associated with it, therefore, when a rate increases, so does the budget. The FY2024 budget shows an increase due to the additional events being held at the NOW Arena.

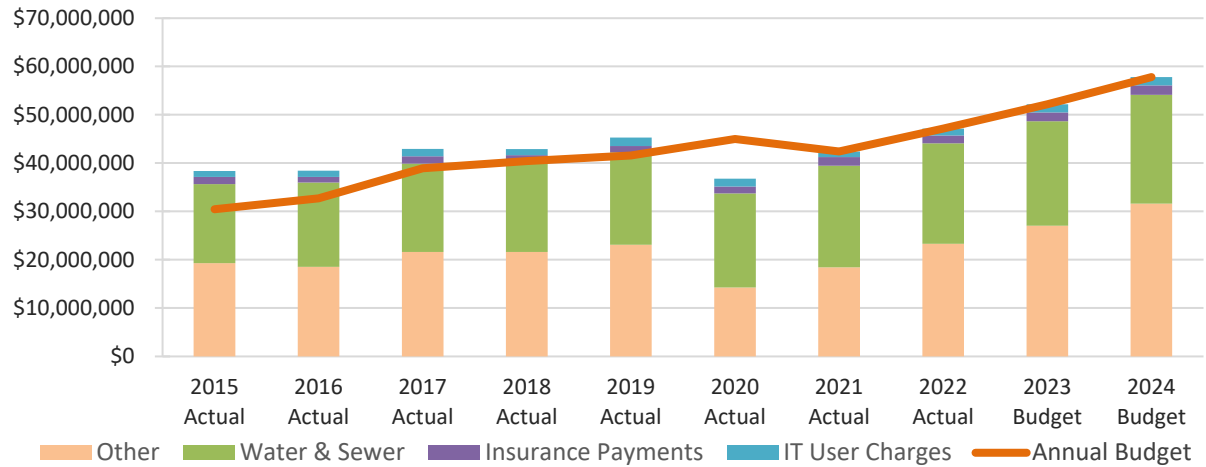
The Village is a member of the Joint Action Water Agency of Cook County (JAWA). JAWA, who has an agreement to purchase Lake Michigan water from the City of Chicago, is a municipal corporation consisting of seven municipalities, established to plan, construct, improve, extend, acquire, finance, operate, and maintain a water supply system to serves its members. Water and sewer charges make up 38.6% of all charges for services revenues collected by the Village, totaling \$22,280,960 for 2024. This revenue is dedicated to all water and sewer related operations, including the purchase of water, the maintenance of equipment, and administration. When the City of Chicago raises their water rates charged to JAWA, JAWA passes that increase through to the Village. The Village conducts an extensive water rate study every five years to analyze projected revenues, funds needed for future capital improvements and debt payments, and fund balance levels. Rate increases are recommended from these water rate studies and if needed, approved by the Village Board during the budget approval process.

For information technology user charges (IT User Charges) and employee insurance payments, known budgeted expenditures in the Information Technology Fund and Insurance Fund are spread to the user departments in the General Fund. These contributions from the user departments are shown as revenues in the Internal Service Funds.

# MAJOR REVENUES

Village of Hoffman Estates

Charges for Services  
10-Year Analysis





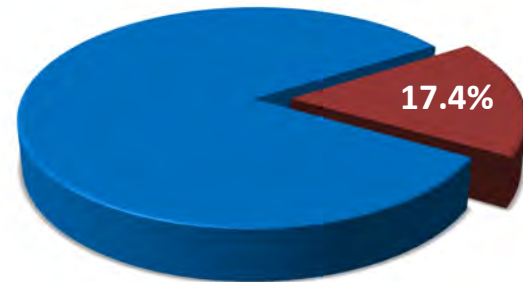
# MAJOR REVENUES

Village of Hoffman Estates

## INTERGOVERNMENTAL REVENUE

	BUDGET	ACTUAL
2015	\$ 19,821,300	\$ 18,798,842
2016	\$ 17,423,680	\$ 17,155,308
2017	\$ 18,232,500	\$ 17,300,781
2018	\$ 17,766,700	\$ 17,401,024
2019	\$ 17,848,670	\$ 17,621,120
2020	\$ 19,455,310	\$ 20,616,293
2021	\$ 19,560,890	\$ 33,353,361
2022	\$ 24,539,580	\$ 29,923,000
2023	\$ 23,082,340	
2024	\$ 29,532,300	

**2024 Budget Total Revenue:**  
\$169,910,710

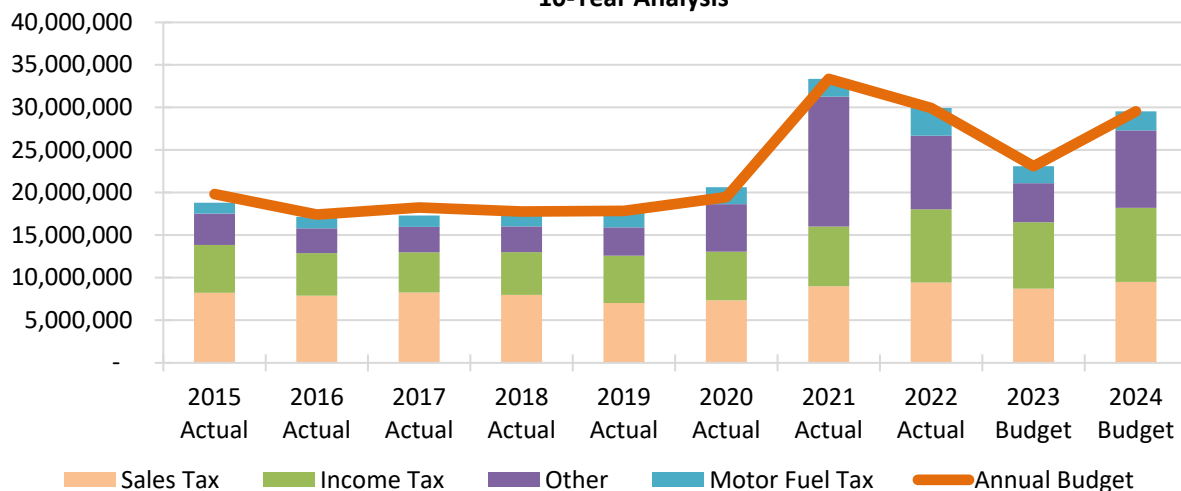


**2024 Budget Total  
Intergovernmental Revenue:**  
\$29,532,300

The intergovernmental revenue class includes a variety of revenue sources that the Village receives from other governmental entities. Sales tax, income tax and local use tax are examples of tax distributions made by the State of Illinois. These revenue sources are projected based on historical trends or obvious impacts in the economy. For FY2024, there is a 27.9% increase due to new ITEP grant funding and projected increases in income and sales tax revenue.

The Village also receives grants that fluctuate depending on the program. Some grants are annual and reimburse the Village for predictable costs such as overtime, allowing them to be budgeted. However, other grants appear throughout the year and the Village is unable to include these revenue sources into the budget.

**Intergovernmental Revenue  
10-Year Analysis**



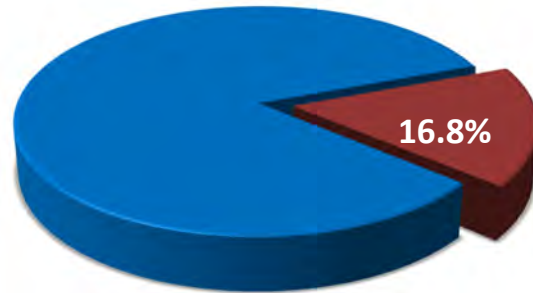
# MAJOR REVENUES

Village of Hoffman Estates

## OTHER TAXES

	BUDGET	ACTUAL
2015	\$ 18,956,850	\$ 20,264,352
2016	\$ 20,880,840	\$ 21,719,754
2017	\$ 22,094,890	\$ 22,000,153
2018	\$ 22,442,450	\$ 22,812,832
2019	\$ 22,573,850	\$ 22,231,382
2020	\$ 23,377,650	\$ 21,266,288
2021	\$ 23,878,110	\$ 25,231,184
2022	\$ 25,329,490	\$ 34,531,753
2023	\$ 25,479,320	
2024	\$ 28,579,040	

**2024 Budget Total Revenue:**  
\$169,910,710



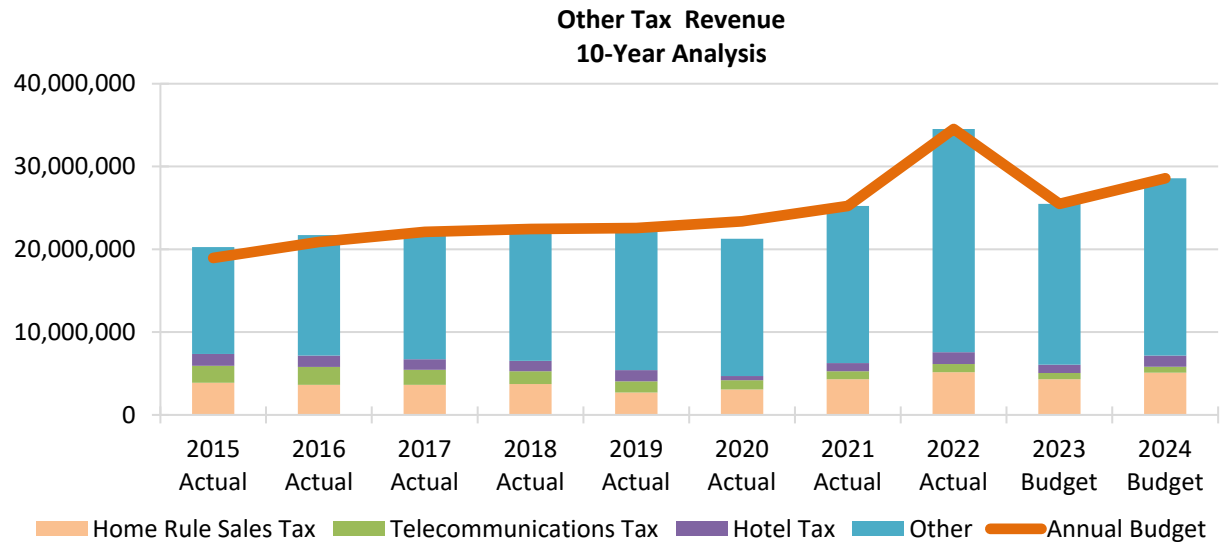
**2024 Budget Total Other Taxes Revenue:**  
\$28,579,040

The class of other taxes consists of a variety of revenue sources such as hotel tax, real estate transfer tax, home rule sales tax, telecommunications tax, entertainment tax, and prior year property taxes. All of the aforementioned taxes are budgeted based on historical trends. Other taxes represent 16.8% of the total revenues budgeted for 2024. The largest revenue source within this class is home rule sales tax, which represents 17.85% of the “Other Taxes” revenue. Since the Village is classified as a home rule municipality, it has the right to impose a sales tax within its jurisdiction, with no maximum rate limit as defined by the State of Illinois. Home rule sales tax is a sales tax imposed on retailers in the Village for the privilege of selling tangible personal property at the rate of 1.0%. Just like with sales tax, the Village is budgeting for an 18.6% increase in home rule sales tax due to more activity. Telecommunications tax revenues continue to drop off due to the decreased use of landline phones. A decrease of 6.7% is expected in FY2024 for telecommunications taxes. Hotel tax revenues are continuing to return to normal levels with a budgeted increase of 35%.

In October 2013, the Village Board approved new revenue streams to help fund capital projects. These revenues include: an electricity tax based on per kilowatt hour usage, a natural gas tax based on per therm usage, a local tax on motor fuel sales, and a tax on packaged liquor purchases within the Village. All of these revenues are earmarked for capital. Fortunately for the Village, these revenues have remained steady since inception.

# MAJOR REVENUES

Village of Hoffman Estates



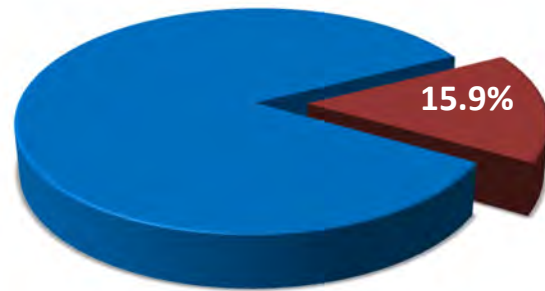
# MAJOR REVENUES

## Village of Hoffman Estates

### PROPERTY TAX

	BUDGET	ACTUAL
2015	\$ 17,927,920	\$ 17,926,138
2016	\$ 18,785,350	\$ 18,794,772
2017	\$ 19,266,250	\$ 19,217,229
2018	\$ 20,215,670	\$ 20,034,288
2019	\$ 20,525,940	\$ 20,033,128
2020	\$ 21,404,880	\$ 21,167,992
2021	\$ 22,452,460	\$ 22,612,211
2022	\$ 26,758,850	\$ 19,859,839
2023	\$ 26,768,850	
2024	\$ 26,974,050	

**2024 Budget Total Revenue:**  
\$169,910,710



**2024 Budget Total Property  
Tax Revenue:**  
\$26,974,050

Property tax revenue is consistently one of the Village's major revenue sources and comprises 15.9% of the total budgeted revenue for 2024. Property tax is a value-based tax imposed on real estate property, where the county assessor's office value residential, commercial and industrial properties. The county is responsible for collecting payments and remitting the Village's portion throughout the year.

The Village levies a property tax for Public Safety in the General Fund, Police and Fire Pension Funds, and some of the Debt Service Funds. Property taxes for levy year 2023, which will be paid in 2024, attach as an enforceable lien on January 1, 2023, on properties assessed as of the same date. Taxes are levied on a calendar year basis by the last Tuesday of December. Tax bills are prepared and mailed by Cook County on or around February 1 and August 1 every year. The Village will receive 2024 property taxes in 2025.

The Public Safety levy is determined by first taking into account the expected growth or decline in equalized assessed valuation (EAV) of Village property. If the EAV is expected to increase, an increase in the levy can occur without increasing the resulting property tax rate. There are many unknown factors when this process occurs, such as Cook County's equalization factor and the actual EAV, so projecting an exact property tax rate cannot occur. However, the Village strives for a close estimate.

Both of the pension fund levies are actuarially determined. Other revenues that go toward funding the pension funds then reduce these amounts. Another part of the property tax levy is for the Village's outstanding debt service. These amounts are all determined based on the amount of principal and interest payments that will be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced. The Village levy for debt service is \$2.1 million for 2023 levy year (2024 fiscal year). All other debt service requirements are abated with current revenues. The increase showing in the 2024 budget for levy year 2023 is all going towards the police and fire pensions.

# PERFORMANCE MEASURE SYSTEM

## Village of Hoffman Estates

Performance measurement is the process of defining, monitoring, and utilizing objective data/indicators on a regular basis. The intent of this process is to identify objective, relevant information for program or organizational performance that can be utilized to strengthen management and inform decision making. The Village's performance measure system was developed in 2009 as part of an ongoing effort to improve the evaluation of performance and increase transparency and accountability to the public. Key indicators of performance are collected and analyzed to give increased insight into programs and services. This information helps to determine how well services are being delivered, where challenges may exist and identify potential opportunities for improvement. This information is vital to continuous improvement, especially during an economic time where we are being challenged "to do more with less." Establishing a performance measure system enhances our ability to be a forward thinking organization with a strong value on performance. Making this information available to the public also increases transparency and accountability.

Each year, the Village evaluates the effectiveness of this system and makes improvements to areas it sees fit. In 2014, the Budget Team created a new format in order to create a cohesive thought process in linking Village-wide goals, divisional goals, objectives and performance measures. This new format can be viewed in table format within each division. In an effort to increase the information being provided, the Village's performance measure system was revised again in July, 2019 to the format currently being reflected in this document.

### General Uses of Performance Measures

The Village of Hoffman Estates utilizes performance measures to gather objective forms of data for any of the following reasons:

- Monitoring and Reporting
- Supports Planning and Goal-Setting
- Strategic Planning
- Accountability and Responsibility
- Budgeting and Financial Management
- Program Management
- Program Evaluation
- Performance Management
- Quality/Process Improvement
- Contract Management
- External Benchmarking
- Communication with the Public
- Improving Customer Service
- Assists in Resource Management
- Enhancing Decision Making
- Organizational Innovation

### The Process

The departments set goals and objectives and, where possible, tie those goals to the Village Board's goals to give valuable strategic alignment to organizational processes. Departments complete quarterly reports of their data and attended quarterly meetings with the Village Manager's Office to review the data and make adjustments where necessary. Although the performance measurement system has evolved considerably, there are still many opportunities for improvement and increased utilization of its results.

### Performance Measure Overview

The table below is an example of the Village's current performance measure system. Explanations for each section of the performance measure worksheet are listed below:

# PERFORMANCE MEASURE SYSTEM

Village of Hoffman Estates

This section lists the specific Village Board goal that this performance measure is linked to.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
	This section identifies the goal that the department is measuring.	This section identifies how the department plans to measure the goal.	100%	100%	100%	100%

## Outlook

The performance measure system has been a Village initiative adapted specifically to our programs and services. Performance measurement is a growing topic of interest in local government and more communities will begin to make the effort to measure their services.

The Village has taken the first step to develop and implement a system, which is the most difficult. From here, there will be continued focus on pushing the departments to measure and track throughout the year, as well as initiate new measures for all core programs and services, rather than just what is feasible or convenient to measure.

Additionally, it is anticipated that in the next few years, a performance report can be published separate of the budget document that is in an easy-to-read format for residents and businesses. Ultimately, it can be utilized as an important communication tool to show how the Village is operating.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

Long-range financial planning for the Village of Hoffman Estates starts with our mission statement and organization-wide goals, and then combines those with financial forecasting through a variety of methods. Mapping out the financial impact of service needs into the future and aligning those needs with our financial capacity is a critical process that is performed annually. These forecasts into the future help the Village identify and address potential challenges. The overall goal for the Village with its long-range financial planning is to assure our residents and businesses that we are mindful of and working towards achieving long-term sustainability of the services we provide. A summary of the various long-range financial planning methods that are utilized by the Village is provided below:

### Fund Balance Forecasting

Through monthly updates and discussions, the Village Board remains acutely aware of the Village's financial issues throughout the year. In the FY2023 budget, although the Village was experiencing some increased revenue levels, the potential of a recession negatively affected the financial outlook overall. When it came time for the FY2024 budget process, the long-lasting and potentially uncertain impacts of the pandemic and high inflation rates meant the Village needed to remain very conservative with revenues projections.

As you can see by the Village's planning outcomes that follow, our long-range financial planning looks out a minimum of five years for all funds, and in some cases more than five years (Water & Sewer Fund, etc.). Special attention is paid to several funds that are of particular concern to all Village stakeholders, and those are also detailed out below.

### **General Fund**

For the Village's General Fund, one-time revenues and expenditures are eliminated from projections and then revenues and expenditures are projected out over five years using a conservative projected rate of increase. If future projections and trends are known to be different, those more accurate numbers are used in the analysis.

*(Amounts shown in thousands)*

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Revenues:						
Taxes	\$34,233	\$35,566	\$36,857	\$38,200	\$39,595	\$41,046
Intergovernmental	21,760	22,181	22,833	23,504	24,195	24,906
Charges for Services	10,209	10,510	10,739	10,987	11,361	11,621
All Others	6,735	6,914	6,936	7,071	7,208	7,348
Total Revenues	72,937	75,171	77,365	79,762	82,359	84,921

*(table continued on the following page)*

# LONG-RANGE FINANCIAL PLANNING

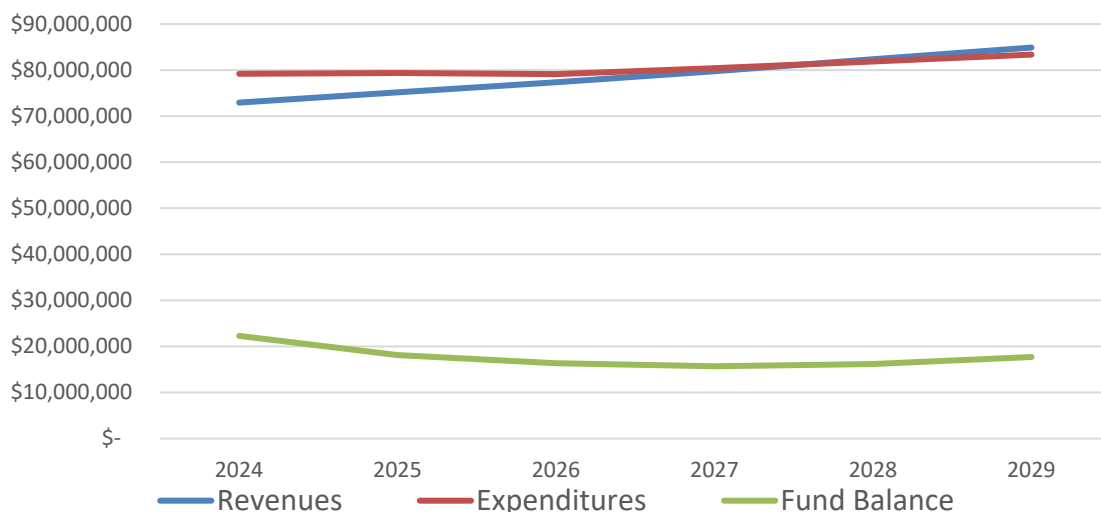
## Village of Hoffman Estates

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Expenditures:						
General Govt	\$5,245	\$5,350	\$5,457	\$5,566	\$5,677	\$5,791
Police	23,242	23,707	24,181	24,665	25,158	25,662
Fire	23,589	24,061	24,542	25,033	25,534	26,044
Public Works	9,557	9,748	9,943	10,141	10,344	10,551
Development Services	6,115	6,237	6,362	6,489	6,619	6,751
All Others	11,431	10,255	8,661	8,499	8,546	8,593
<b>Total Expenditures</b>	<b>79,179</b>	<b>79,358</b>	<b>79,146</b>	<b>80,393</b>	<b>81,878</b>	<b>83,392</b>
Net Revenues Over (Under) Exp.	(6,242)	(4,187)	(1,781)	(631)	481	1,529
<b>Projected Ending Fund Balance</b>	<b>\$22,305</b>	<b>\$18,118</b>	<b>\$16,337</b>	<b>\$15,706</b>	<b>\$16,187</b>	<b>\$17,716</b>

### Analysis of the financial environment for the General Fund:

Following a down year in FY2020 due to the onset of the pandemic, the Village's General Fund realized very positive financial results in FY2021 and FY2022 as a result of the American Rescue Plan (ARP) allotments received in those years. Unfortunately, for FY2024 and beyond, revenues are not growing at the pace that expenses are growing and as such, the Village may be forced to utilize fund reserves. If the pandemic still continues to remain such a threat and revenues do not recover as quickly as anticipated, the Village will have to utilize more fund balance, which may cause dips below the policy requirements. However, it should be noted that anticipated economic development, although not guaranteed and not reflected in the above numbers, is expected to positively impact these projections.

General Fund  
5-Year Long-Range Plan





# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

### Special Revenue Funds

In most cases, the revenues and expenditures projected for the Village's special revenue funds are based on historical information. One-time revenues and expenditures are eliminated from projections and then revenues and expenditures are projected out over five years. If future projections and trends are known, those more accurate numbers are used in the analysis.

(Amounts shown in thousands)

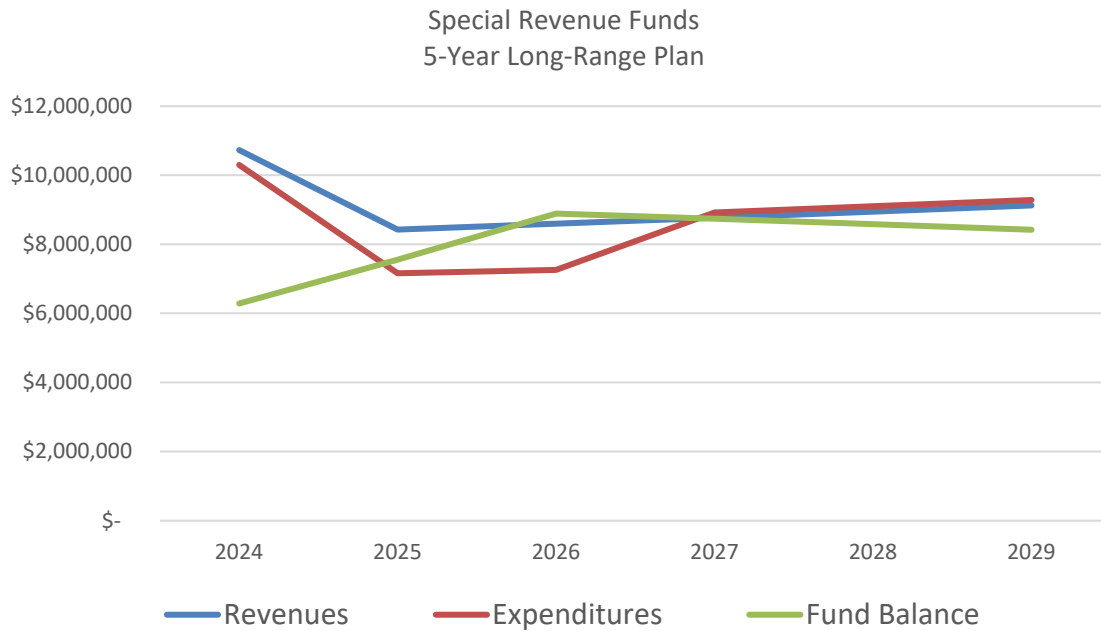
	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>						
MFT Fund	\$2,260	\$2,305	\$2,351	\$2,398	\$2,446	\$2,495
Municipal Waste	3,275	3,340	3,407	3,475	3,545	3,616
Barring./Higgins	-	-	-	-	-	-
Roselle Rd TIF	840	857	874	891	909	927
Lakewood Ctr TIF	555	566	577	589	601	613
Higgins/Old Sutton	2,528	66	66	67	69	70
Stonington/Pembroke	444	453	462	471	481	490
All Others	825	842	858	876	893	911
<b>Total Revenues</b>	<b>10,727</b>	<b>8,429</b>	<b>8,595</b>	<b>8,767</b>	<b>8,944</b>	<b>9,122</b>
<b>Expenditures:</b>						
MFT Fund	2,325	2,329	2,333	2,398	2,446	2,495
Municipal Waste	3,242	3,340	3,407	3,475	3,545	3,616
Barring./Higgins	292	-	-	-	-	-
Roselle Rd TIF	138	68	70	891	909	927
Lakewood Ctr TIF	289	295	301	589	601	613
Higgins/Old Sutton	2,528	28	28	67	69	70
Stonington/Pembroke	444	453	462	471	481	490
All Others	1,038	647	657	1,030	1,051	1,072
<b>Total Expenditures</b>	<b>10,296</b>	<b>7,160</b>	<b>7,258</b>	<b>8,921</b>	<b>9,102</b>	<b>9,283</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>431</b>	<b>1,269</b>	<b>1,337</b>	<b>(154)</b>	<b>(158)</b>	<b>(161)</b>
<b>Projected Ending Fund Balance</b>	<b>\$6,286</b>	<b>\$7,555</b>	<b>\$8,892</b>	<b>\$8,738</b>	<b>\$8,580</b>	<b>\$8,419</b>

### Analysis of the financial environment for the Special Revenue Funds:

Most of the Village TIF funds will be experiencing some property tax revenues as increment continues to grow. The Roselle Road TIF has a few redevelopment projects budgeted in FY2024. The Higgins/Old Sutton TIF is a new TIF fund, which resulted in some development in FY2023. There are no projects coming up for these funds that would not have available funding from current revenues or accumulated fund balance.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates



### Debt Service Funds

In the past, the Village had carefully mapped out all of its debt service so that the property tax levy remained at a consistent \$2.1 million every year after abatements. All other debt service is funded by current revenues that the Village takes in.

*(Amounts shown in thousands)*

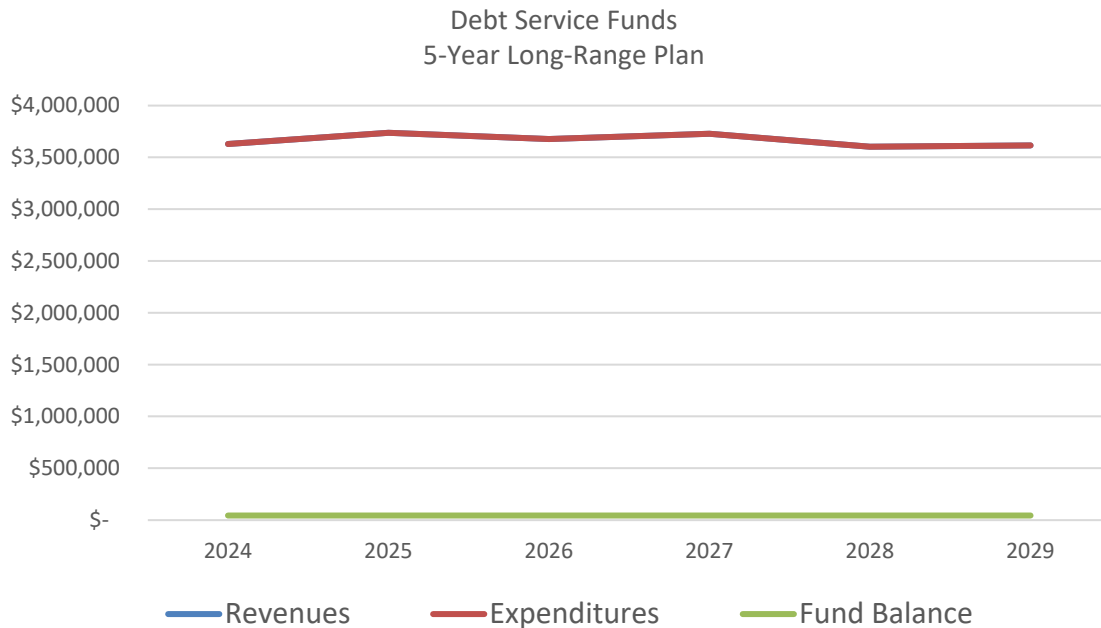
	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Revenues:						
Property Taxes	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101
Tow Fees	300	300	300	300	300	300
Interest Income	1	1	1	1	1	1
Transfer from General	1,272	1,336	1,274	1,325	1,201	1,213
<b>Total Revenues</b>	<b>3,629</b>	<b>3,738</b>	<b>3,676</b>	<b>3,727</b>	<b>3,603</b>	<b>3,615</b>
Expenditures:						
2015B G.O.D.S	123	124	125	120	-	-
2016 G.O.D.S	330	1,480	284	2,554	2,548	2,564
2017A&B G.O.D.S	177	184	182	179	181	177
2018 G.O.D.S	2,862	1,813	2,947	737	737	737
2019 G.O.D.S	137	137	137	137	137	137
<b>Total Expenditures</b>	<b>3,629</b>	<b>3,738</b>	<b>3,676</b>	<b>3,727</b>	<b>3,603</b>	<b>3,615</b>
Net Revenues Over (Under) Exp.	-	-	-	-	-	-
<b>Projected Ending Fund Balance</b>	<b>\$44</b>	<b>\$44</b>	<b>\$44</b>	<b>\$44</b>	<b>\$44</b>	<b>\$44</b>

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

### *Analysis of the financial environment for the Debt Service Funds:*

All of the Village's debt service is taken care of on an annual basis with property taxes or other Village revenues that have been established for the purpose of funding debt service.



### **Capital Project Funds**

The Capital Improvements Program (CIP) is the Village's comprehensive multi-year plan for the development of the Village's capital facilities, infrastructure and improvements. Capital projects include all vehicles, in addition to projects that cost more than \$25,000 over the life of the project. The plan outlines the capital projects that are expected to take place over the next five years and is designed to ensure that capital improvements will be made when and where they are needed, and that the Village will have the funds to pay for and maintain them. Each year, projects are reviewed for need, cost and priority by Village staff, a resident Capital Improvements Board, and approved by the Village Board. More information on the Village's CIP can be found in detail, later in this document.

Not all projects in the Village's CIP end up in one of the Capital Project Funds. Some are in the Water & Sewer Fund, NOW Arena Fund or the Information Technology Fund (Internal Service). However, any capital project that is not funded by an Enterprise or Internal Service Fund will be in the operating budget of one of the Capital Project Funds.

All planned projects shown in the operating budget have a dedicated or planned funding source. And since the Village's CIP is a five-year plan that gets updated and approved annually, the numbers reflected below are a current and accurate reflection of the Village's future capital projects.,

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

(Amounts shown in thousands)

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>						
Electric Utility Tax	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650
Municipal Gas Tax	1,160	1,160	1,160	1,160	1,160	1,160
Motor Fuel Tax	2,890	2,495	2,200	2,200	2,200	2,200
Local MFT	350	350	350	350	350	350
Packaged Liquor	330	330	330	330	380	380
Stormwater Fee	545	545	545	545	545	545
All Others	28,691	32,050	5,864	5,670	5,620	5,620
<b>Total Revenues</b>	<b>35,616</b>	<b>38,580</b>	<b>12,099</b>	<b>11,905</b>	<b>11,905</b>	<b>11,905</b>
<b>Expenditures:</b>						
Road Improve.	8,316	11,692	6,339	7,600	7,600	7,600
Vehicles & Equip.	5,904	4,215	2,045	1,500	1,500	1,500
Stormwater Mgmt.	2,575	2,568	1,457	580	580	580
All Others	22,659	20,479	2,341	2,342	2,342	2,342
<b>Total Expenditures</b>	<b>39,454</b>	<b>38,954</b>	<b>12,182</b>	<b>12,022</b>	<b>12,022</b>	<b>12,022</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(3,838)</b>	<b>(374)</b>	<b>(83)</b>	<b>(117)</b>	<b>(117)</b>	<b>(117)</b>
<b>Projected Ending Fund Balance</b>	<b>\$10,156</b>	<b>\$9,782</b>	<b>\$9,699</b>	<b>\$9,582</b>	<b>\$9,465</b>	<b>\$9,348</b>

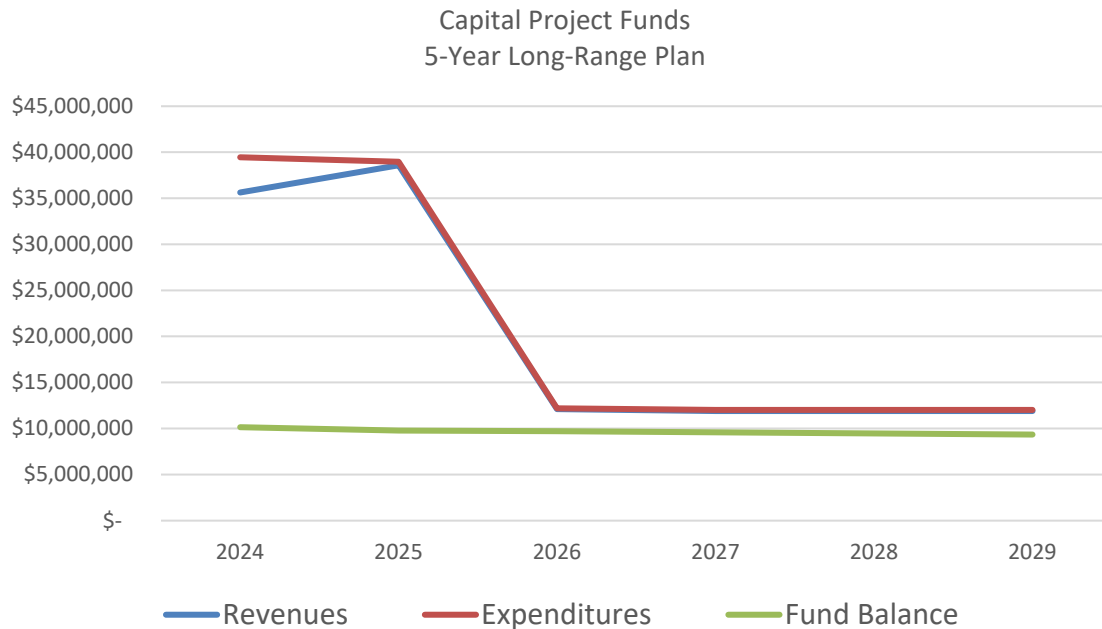
### Analysis of the financial environment for the Capital Project Funds:

Due to the positive revenue results in FY2023 the Village was able to add \$4.85 million to the General Fund reserves which will be utilized for future capital. This money is the primary source of the fund balance reflected above as the Village Board has not earmarked it for any capital spending as of yet. Some of the larger projects are being funded by federal funding, grants, developer deposits, and recoveries from other units of government (i.e. Cook County).

More details on the funding for each capital project can be found in the Capital Improvements Program section of this budget document.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates



### Enterprise Funds

In most cases, the revenues and expenses projected for the Village's enterprise funds are based on historical information. The Village pays particular attention to its Water & Sewer Fund and has a 30-year financial forecast that we monitor. This is so that all debt service payments and known capital improvements can be planned for with the water rates that are being charged. For the NOW Arena Fund financial information presented below, these figures include the Village's costs related to maintaining the arena, the direct operating costs of the arena, capital improvements needed at the arena, and the debt service related to the arena.

One-time revenues and expenses are eliminated from projections and then revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends are known, those more accurate numbers are used in the analysis.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

(Amounts shown in thousands)

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Revenues:						
Water Fund	\$25,382	\$34,270	\$35,470	\$28,141	\$29,126	\$30,756
Now Arena	22,706	23,341	23,277	24,453	24,863	25,281
Total Revenues	48,088	57,611	58,747	53,164	54,579	56,037
Expenses:						
Water Fund	29,799	30,693	31,614	32,563	33,540	34,546
NOW Arena	22,739	23,341	24,047	24,453	24,863	25,281
Total Expenses	52,538	54,034	55,661	57,016	58,403	59,827
Net Revenues Over (Under) Exp.	(4,450)	3,577	3,086	(3,852)	(3,824)	(3,790)
Projected Ending Fund Reserves	\$9,653	\$13,230	\$16,316	\$12,464	\$8,640	\$4,850

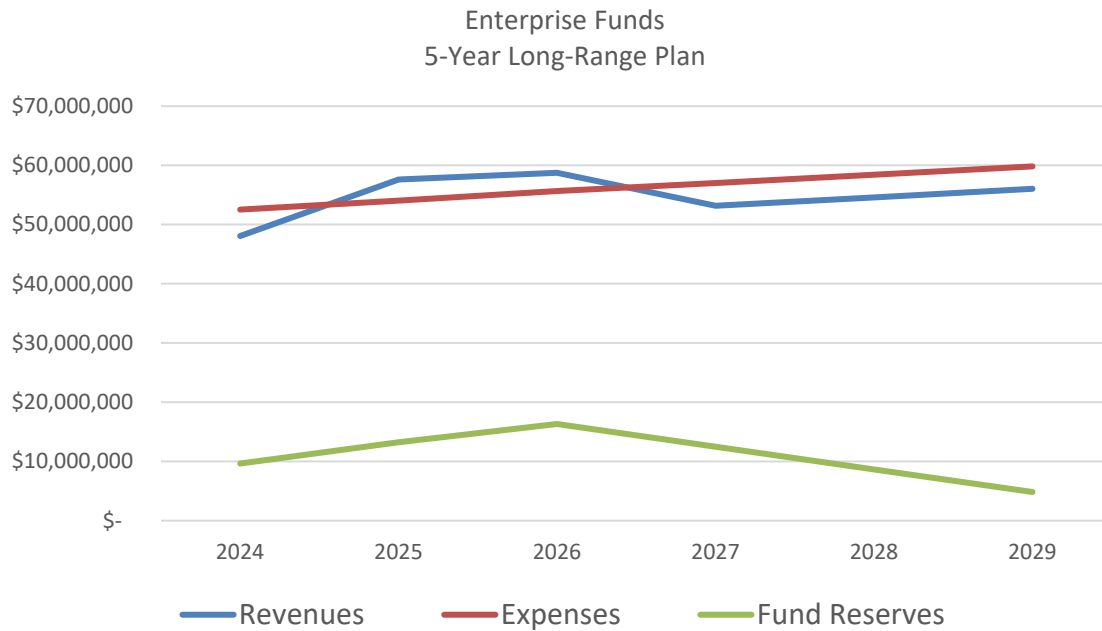
### *Analysis of the financial environment for the Enterprise Funds:*

For the past few years, the Village had a plan that focused on building up the reserves in the Water & Sewer Fund to a stable level in advance of some major upcoming capital projects. In FY2024 and future years, those capital projects are starting to need funding, which will come from these built-up fund reserves, which as can be seen in the table above are not sufficient for the current capital needs. Potential bond issues will be researched for some of these major capital projects as has been done in the past. Water consumption is projected to remain flat in the near future, and our financial projections reflect a modest 3% water rate increase per year to fund future capital needs. Actual water rate increases are projected in a water rate study that the Village conducts every five years.

As for the NOW Arena, the Village took over ownership of the arena in 2009 when the private owner walked away from operations. The Village utilizes a management company to run the day-to-day operations of the arena. In FY2021, the pandemic significantly halted events and operations. The Arena was successful in finding many events that could be held outdoors, which would allow for required social distancing. In FY2022, the arena started to return to normal operations and had a successful year. For FY2024 and beyond, the Village is optimistic that arena activity will continue to improve year-after-year resulting in successful financial operations.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates



### Internal Service Funds

In most cases, the revenues and expenses projected for the Village's internal service funds are based on historical information and capital planning that has occurred for the Information Technology Fund. One-time revenues and expenses are eliminated from projections and then revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends are known, those more accurate numbers are used in the analysis. Since these are internal service funds, the Village strives to ensure no significant surpluses or deficits are accumulating in these funds.

*(Amounts shown in thousands)*

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>						
Insurance Fund	\$2,079	\$2,222	\$2,289	\$2,358	\$2,428	\$2,501
Info. Technology	3,417	3,467	2,641	2,720	2,802	2,866
<b>Total Revenues</b>	<b>5,496</b>	<b>5,689</b>	<b>4,930</b>	<b>5,078</b>	<b>5,230</b>	<b>5,387</b>
<b>Expenses:</b>						
Insurance Fund	2,157	2,222	2,289	2,358	2,428	2,501
Info. Technology	3,366	3,467	2,641	2,720	2,802	2,886
<b>Total Expenses</b>	<b>5,523</b>	<b>5,689</b>	<b>4,930</b>	<b>5,078</b>	<b>5,230</b>	<b>5,387</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(27)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Ending Fund Reserves</b>	<b>853</b>	<b>853</b>	<b>853</b>	<b>853</b>	<b>853</b>	<b>853</b>

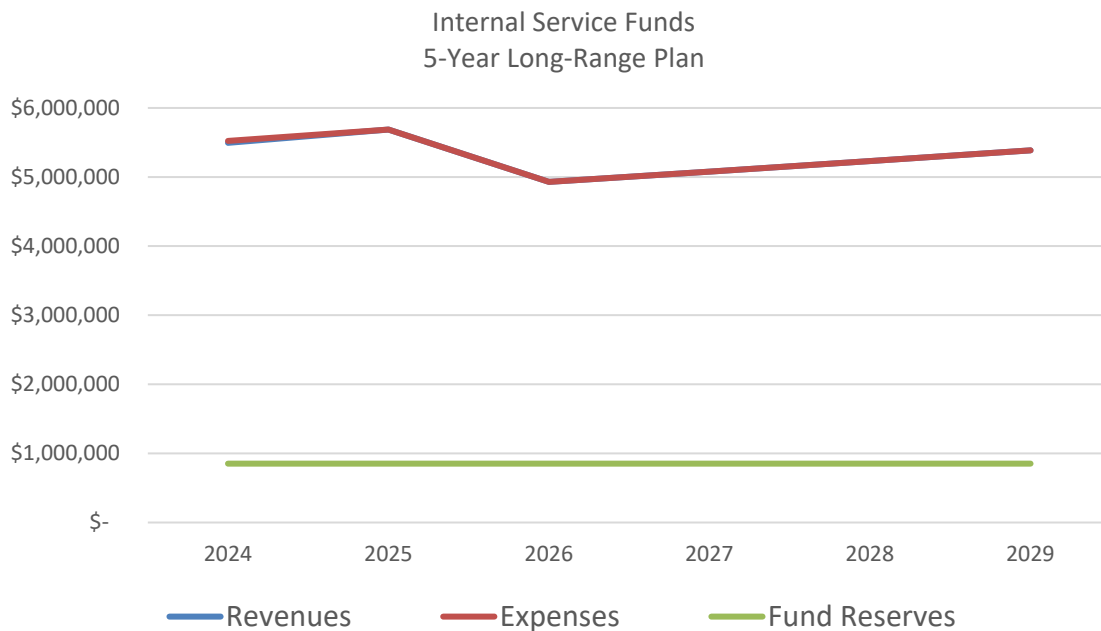


# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

### *Analysis of the financial environment for the Internal Service Funds:*

The Village has a policy of maintaining fund reserves in the Insurance Fund equal to 1.5 times of the outstanding claim liabilities each year. We have been able to maintain that consistently since the policy was established. As for the Information Technology Fund, fund reserves that accumulate are used for capital projects in the following year, to lessen the burden on the user funds (General and Water & Sewer).



### **Pension Trust Funds**

The Village of Hoffman Estates maintains a Police Pension Fund and a Firefighters Pension Fund to collect monies for the future payment of benefits to pension retirees. Both pension plans are single-employer pension plans. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. Both plans are governed by a Board of Trustees separate from the Village.

In most cases, the revenues and expenses projected for the Village's pension trust funds are based on historical information and known retirements. Revenues of these funds include employee contributions, employer contributions (property taxes), and investment earnings. Expenses include pension benefits for retirees. Revenues and expenses are projected out over five years in the analysis shown below. If future projections and trends different from historical growth are known, those more accurate numbers are used in the analysis.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates

(Amounts shown in thousands)

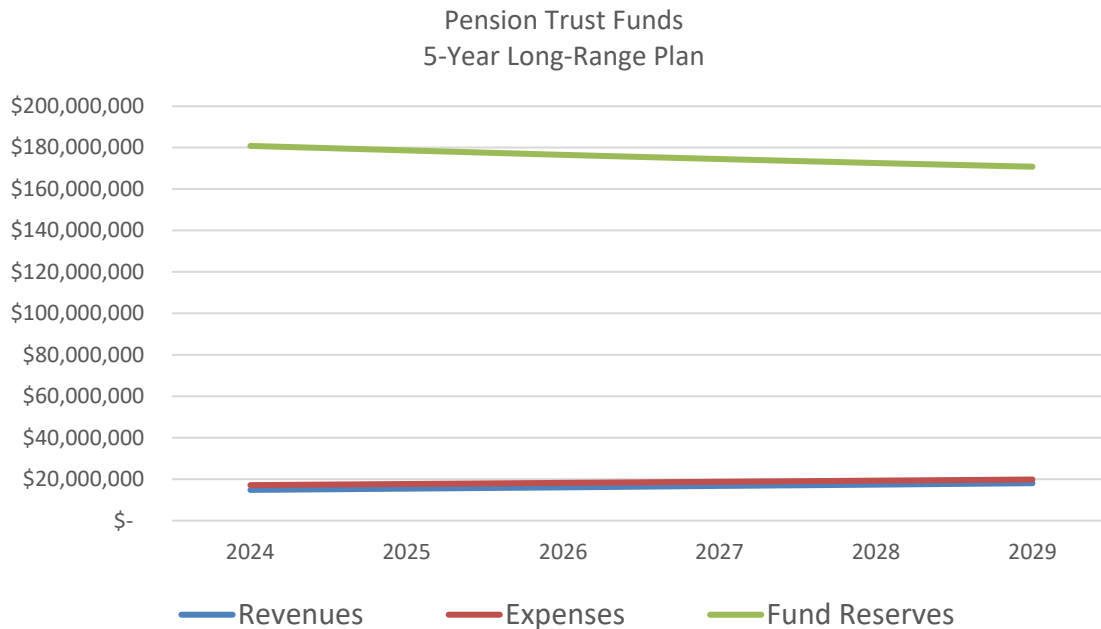
	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Revenues:						
Police Pension	\$8,079	\$8,042	\$8,738	\$9,088	\$9,451	\$9,829
Fire Pension	6,777	7,048	7,330	7,623	7,928	8,245
Total Revenues	14,856	15,450	16,068	16,711	17,379	18,074
Expenses:						
Police Pension	9,098	9,371	9,652	9,942	10,240	10,547
Fire Pension	8,045	8,286	8,535	8,791	9,054	9,326
Total Expenses	17,143	17,657	18,187	18,733	19,294	19,873
Net Revenues Over (Under) Exp.	(2,287)	(2,207)	(2,119)	(2,022)	(1,915)	(1,799)
Projected Ending Fund Reserves	\$180,825	\$178,618	\$176,499	\$174,477	\$172,562	\$170,763

### *Analysis of the financial environment for the Pension Trust Funds:*

Annual actuarial valuations for the Police Pension Fund and the Firefighters Pension Fund are developed in order to, among other things, determine the annual required contribution from the Village to said Pension Funds. The State of Illinois adopted SB 3538 on December 30, 2010 (also known as PA 096-1495) which changes pension benefits for new hires and it modified the minimum funding requirements for pension systems by changing to a 90% funding goal by 2040 (instead of the previous 100% funding goal by 2033), a change in actuarial methods from entry age normal to projected unit credit, and a five (5) year smoothing of gains and losses in future years. The change to a 90% funding goal is generally inconsistent with generally accepted accounting principles (GAAP) which requires a 100% amortization of unfunded actuarial accrued liabilities, therefore, the Village has determined that a 100% funding goal is consistent with sound funding methodology and wishes to continue to utilize that goal with future actuarial valuations. The Village has also determined that the new closed-amortization period of thirty (30) years by 2040 is a reasonable change to incorporate into future actuarial valuations for amortizing the current unfunded accrued liability, and the Village has the option if it adopts the new 30-year amortization period to annually analyze and determine if the Village can increase its contributions to the Pension Funds over and above the amount determined by the annual actuarial valuations. The Village has determined for consistency purposes that it wishes to continue to use all other current assumptions regarding the annual actuarial valuations.

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates



### Other Long-Range Financial Planning Methods

#### Comprehensive Plan

The Village's first Comprehensive Plan was prepared by outside consultants and was adopted in 1969 and has been updated several times since then, most recently in April, 2009. The Village has plans to do a full update of the Plan in FY2025. The Comprehensive Plan is intended to guide the long range development of the Village. A broad array of development related issues are discussed in the plan, including transportation, land use, and economic development. The general guidance provided by the plan is considered when new developments are proposed and when specific programs are considered for implementation by the Village. Over time, it is expected that the broad policies in the plan may need to be adapted to meet changing conditions. Many of the policies of the plan are proposed with this need for flexibility in mind.

#### Consolidated Plan

Every five years the Village develops a long-term strategic plan called the Consolidated Plan related to its Community Development Block Grant (CDBG) program. The Consolidated Plan guides the programs that the Village will undertake each year. In addition, the Village must prepare an Annual Action Plan that describes the actions to be taken in a specific program year. To ensure public participation in the development of the Consolidated Plan and Annual Action Plan, the Village will hold a public hearing, accept public comment, and issue public notices.

#### Financial Policies

The Village also has in place several long-term financial policies, covering areas such as fund balance requirements, capital replacement, technology, basis of accounting versus basis of budgeting, debt issuance, cash management and investments, and budget development and adjustment. More information regarding these policies can be found in the Appendix of this document. The 2024 Annual Operating and Capital Budget complies with all of these policies.



# BUDGET SUMMARIES

## REVENUE & EXPENDITURE BUDGET SUMMARY

### ALL FUNDS

	2022 Actual	2023 Budget	2024 Budget	% Difference
<b>Revenues</b>				
General Fund	73,818,737	66,834,100	72,975,850	9.2%
Special Revenue Funds	23,976,155	10,175,260	10,727,170	5.4%
Debt Service Funds	3,623,719	3,628,610	3,628,860	0.0%
Capital Project Funds	13,510,047	12,676,370	35,615,920	181.0%
Enterprise Fund	41,617,897	40,705,330	48,088,400	18.1%
Internal Service Funds	3,187,952	4,802,110	5,495,870	14.4%
Trust Funds	(15,122,657)	13,950,760	14,856,100	6.5%
<b>Total Revenues</b>	<b>144,611,850</b>	<b>152,772,540</b>	<b>191,388,170</b>	<b>25.3%</b>
<b>Expenditures</b>				
General Fund	68,090,917	71,666,110	79,178,970	10.5%
Special Revenue Funds	22,926,002	10,993,730	10,296,890	-6.3%
Debt Service Funds	3,629,456	3,628,610	3,628,860	0.0%
Capital Project Funds	10,347,308	14,304,270	39,453,770	175.8%
Enterprise Fund	33,884,957	45,892,280	52,538,510	14.5%
Internal Service Funds	2,133,110	4,922,700	5,523,800	12.2%
Trust Funds	16,093,504	16,476,550	17,142,630	4.0%
<b>Total Expenditures</b>	<b>157,105,254</b>	<b>167,884,250</b>	<b>207,763,429</b>	<b>23.8%</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>(12,493,404)</b>	<b>(15,111,710)</b>	<b>(16,375,259)</b>	

# REVENUE & EXPENDITURE

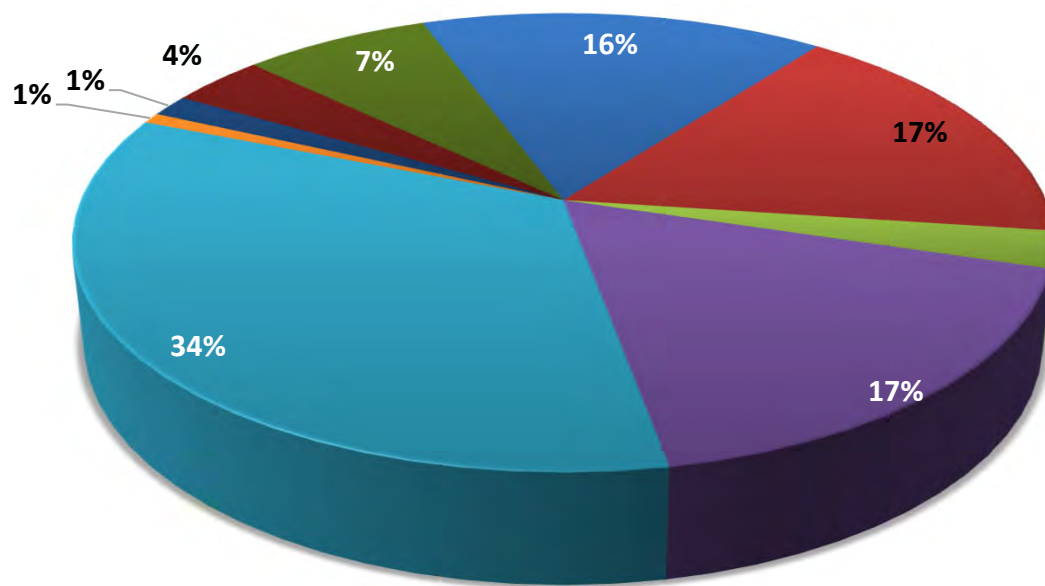
## OVERALL FINANCIAL SUMMARY - 2024 BUDGET

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Trust Funds
<b>Revenues</b>							
Property Taxes	13,654,510	-	2,100,580	-	-	-	11,268,960
Other taxes	20,578,540	1,865,000	5,500	3,490,000	2,550,000	-	40,000
Licenses & Permits	4,419,500	-	-	-	-	-	-
Intergovernmental	21,803,800	2,597,320	150,000	3,397,040	1,535,000	-	49,140
Charges for Services	10,204,250	3,071,540	-	1,972,450	37,012,280	-	1,848,000
Fines	1,266,500	-	-	-	-	3,684,390	-
Investment Earnings	500,000	88,500	1,000	215,500	120,000	-	1,650,000
Miscellaneous	438,750	3,104,810	-	1,752,550	830,000	40,000	-
Bond/Note Proceeds	-	-	-	11,670,000	815,000	120,300	-
<b>Total Revenues</b>	<b>72,865,850</b>	<b>10,727,170</b>	<b>2,257,080</b>	<b>22,497,540</b>	<b>42,862,280</b>	<b>3,844,690</b>	<b>14,856,100</b>
<b>Expenditures</b>							
Salaries and Wages	35,782,320	46,550	-	-	3,636,260	855,670	2,400
Employee Benefits	21,349,920	23,680	-	-	1,276,120	277,260	16,788,680
Misc. Employee Expenses	817,020	3,900	-	-	41,050	27,200	5,500
Commodities	1,682,320	3,500	-	-	214,590	14,700	1,050
Contractual Services	11,850,300	7,567,160	3,000	40,200	12,145,210	2,493,080	345,000
Debt Service	-	-	3,625,860	44,600	5,674,510	-	-
Depreciation Expense	-	-	-	-	-	-	-
SCA Operating Expense	-	-	-	-	15,337,400	-	-
<b>Total Expenditures</b>	<b>71,481,880</b>	<b>7,644,790</b>	<b>3,628,860</b>	<b>84,800</b>	<b>38,325,140</b>	<b>3,667,910</b>	<b>17,142,630</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>1,383,970</b>	<b>3,082,380</b>	<b>(1,371,780)</b>	<b>22,412,740</b>	<b>4,537,140</b>	<b>176,780</b>	<b>(2,286,530)</b>
<b>Other Financing Sources (Uses)</b>							
Capital Outlay	(347,600)	(79,500)	-	(33,440,470)	(8,109,840)	(2,332,550)	-
Transfers In	110,000	-	1,371,780	13,118,380	5,226,120	1,651,180	-
Transfers Out	(9,247,390)	(2,530,000)	-	(5,928,500)	(3,771,570)	-	-
Cost Allocation	1,897,900	(42,600)	-	-	(2,331,960)	476,660	-
<b>Total</b>	<b>(7,587,090)</b>	<b>(2,652,100)</b>	<b>1,371,780</b>	<b>(26,250,590)</b>	<b>(8,987,250)</b>	<b>(204,710)</b>	<b>-</b>
Beginning Fund Balance	33,887,803	7,081,314	23,858	12,613,648	16,330,716	2,858,000	187,416,549
Increases (Decreases) in Reserve**	(6,203,120)	430,280	-	(3,837,850)	(4,450,110)	(27,930)	(2,286,530)
<b>Ending Fund Balance</b>	<b>27,684,683</b>	<b>7,511,594</b>	<b>23,858</b>	<b>8,775,798</b>	<b>11,880,606</b>	<b>2,830,070</b>	<b>185,130,019</b>

**\*\*:** Major changes in fund balance can be found on pages 91-92 of this document

## REVENUE SUMMARY BY FUNDING SOURCE

### ALL FUNDS

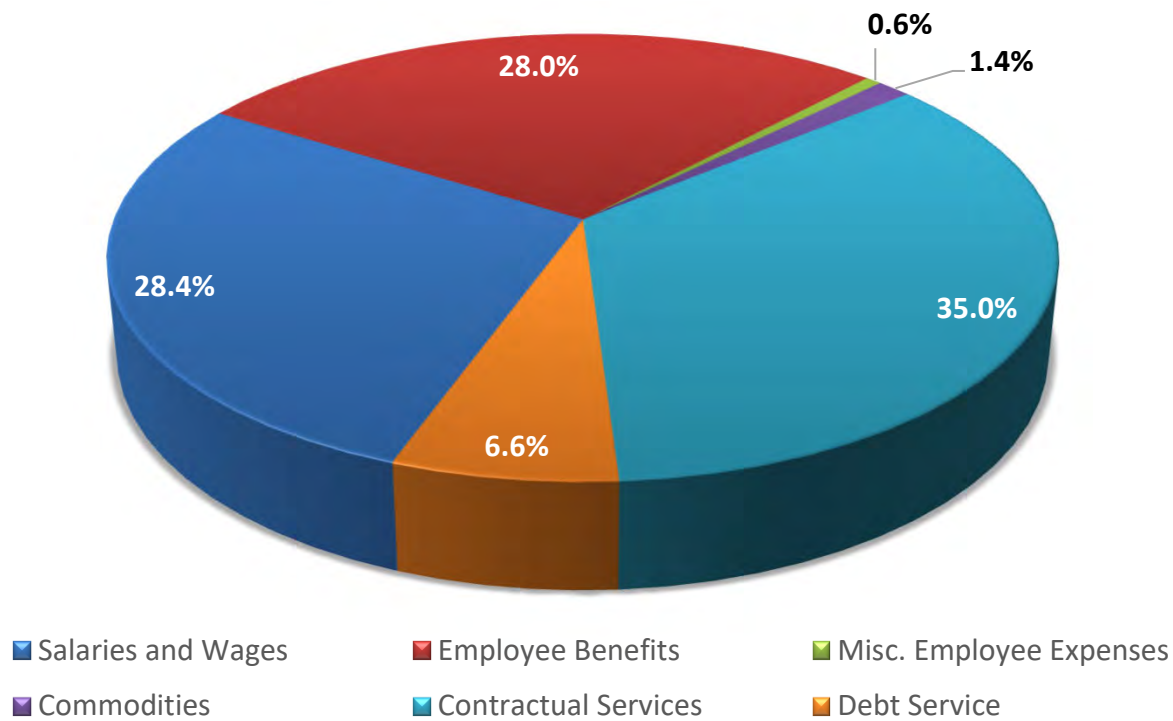


- Property Taxes
- Other taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines
- Investment Earnings
- Miscellaneous
- Bond/Note Proceeds

	2022 Actual	2023 Budget	2024 Budget	% Difference
Property Taxes	19,859,839	26,103,850	26,974,050	3.3%
Other taxes	34,531,753	26,144,320	28,579,040	9.3%
Licenses & Permits	2,298,477	2,235,700	4,419,500	97.7%
Intergovernmental	29,923,000	23,082,340	29,532,300	27.9%
Charges for Services	50,161,681	52,143,790	57,792,910	10.8%
Fines	1,616,558	1,216,000	1,266,500	4.2%
Investment Earnings	(27,166,094)	1,910,560	2,615,000	36.9%
Miscellaneous	7,639,885	4,355,950	6,246,410	43.4%
Bond/Note Proceeds	14,026,521	1,125,000	12,485,000	1009.8%
<b>Total Operating Revenues</b>	<b>132,891,620</b>	<b>138,317,510</b>	<b>169,910,710</b>	<b>22.8%</b>
Operating Transfers	11,720,230	14,455,030	21,477,460	48.6%
<b>Total Revenues &amp; Transfers</b>	<b>144,611,850</b>	<b>152,772,540</b>	<b>191,388,170</b>	<b>25.3%</b>

## EXPENDITURE SUMMARY BY OBJECT

### ALL FUNDS



	2022 Actual	2023 Budget	2024 Budget	% Difference
Salaries and Wages	35,402,918	37,921,640	40,323,200	6.3%
Employee Benefits	36,518,073	37,864,090	39,715,660	4.9%
Misc. Employee Expenses	626,157	775,640	894,670	15.3%
Commodities	1,416,246	2,044,880	1,946,160	-4.8%
Contractual Services	37,166,944	45,712,160	49,751,350	8.8%
Debt Service	6,475,801	9,315,440	9,344,970	0.3%
Depreciation Expense	3,716,142	-	-	N/A
<b>Total Operating Expenditures</b>	<b>121,322,280</b>	<b>133,633,850</b>	<b>141,976,010</b>	<b>6.2%</b>
Capital Outlay	24,062,745	19,795,370	44,309,960	123.8%
Operating Transfers	11,720,229	14,455,030	21,477,460	48.6%
<b>Total Expenditures &amp; Transfers</b>	<b>157,105,254</b>	<b>167,884,250</b>	<b>207,763,430</b>	<b>23.8%</b>



## REVENUE & EXPENDITURE SUMMARY

### GENERAL FUND

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Revenues</b>					
Taxes	33,658,273	32,023,830	34,253,830	34,233,050	6.9%
Licenses and Permits	2,298,477	2,235,700	2,152,600	4,419,500	97.7%
Intergovernmental	24,692,618	19,797,750	21,689,300	21,803,800	10.1%
Charges for Services	11,078,155	10,739,320	9,729,830	10,204,250	-5.0%
Fines and Forfeits	1,356,320	1,216,000	1,276,500	1,266,500	4.2%
Investment Earnings	(19,217)	175,000	900,000	500,000	185.7%
Miscellaneous	579,820	441,500	458,750	438,750	-0.6%
Operating Transfers	174,291	205,000	214,000	110,000	-46.3%
<b>Total Revenues</b>	<b>73,818,737</b>	<b>66,834,100</b>	<b>70,674,810</b>	<b>72,975,850</b>	<b>9.2%</b>
<b>Expenditures</b>					
General Administration	4,369,042	4,983,320	4,732,210	5,244,870	5.2%
Police	21,228,202	21,914,590	21,862,610	23,242,480	6.1%
Fire	21,976,087	22,823,310	22,313,900	23,589,230	3.4%
Public Works	7,854,138	8,385,540	7,862,810	9,556,530	14.0%
Development Services	5,756,238	5,659,940	5,616,680	6,114,630	8.0%
Health & Human Services	931,834	1,122,440	1,215,940	1,539,660	37.2%
Boards & Commissions	409,009	595,310	557,210	644,180	8.2%
Operating Transfers	5,566,367	6,181,660	6,365,050	9,247,390	49.6%
<b>Total Expenditures</b>	<b>68,090,917</b>	<b>71,666,110</b>	<b>70,526,410</b>	<b>79,178,970</b>	<b>10.5%</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>5,727,820</b>	<b>(4,832,010)</b>	<b>148,400</b>	<b>(6,203,120)</b>	
<b>Fund Reserves Utilized</b>	<b>-</b>	<b>4,850,000</b>	<b>-</b>	<b>6,250,000</b>	
<b>Net Revenues over Expenditures</b>	<b>5,727,820</b>	<b>17,990</b>	<b>148,400</b>	<b>46,880</b>	

## REVENUE DETAIL

### GENERAL FUND

Account Name	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Taxes</b>					
Property Taxes, Current	10,319,543	13,604,510	13,604,510	13,604,510	0.0%
Property Taxes, Prior	3,232,427	50,000	200,000	50,000	0.0%
Hotel Tax	1,438,091	1,000,000	1,350,000	1,350,000	35.0%
Real Estate Transfer Tax	1,091,138	900,000	1,550,000	1,000,000	11.1%
Home Rule Sales Tax	5,156,619	4,300,000	5,100,000	5,100,000	18.6%
Food and Beverage Tax	668,312	550,580	550,580	550,580	0.0%
Telecommunications Tax	978,281	765,000	840,000	714,000	-6.7%
Property Taxes - Fire	4,404,247	4,444,250	4,444,250	4,832,520	8.7%
Property Taxes - Police	5,909,150	5,954,490	5,954,490	6,436,440	8.1%
Prior Year Property Taxes - Fire	57,912	15,000	45,000	20,000	33.3%
Prior Year Property Taxes - Police	76,735	15,000	60,000	20,000	33.3%
Vehicle Wholesale Tax	122,227	175,000	175,000	175,000	0.0%
Entertainment Tax	172,256	230,000	350,000	350,000	52.2%
Transportation Tax	31,335	20,000	30,000	30,000	50.0%
<b>Total Taxes</b>	<b>33,658,273</b>	<b>32,023,830</b>	<b>34,253,830</b>	<b>34,233,050</b>	<b>6.9%</b>
<b>Licenses &amp; Permits</b>					
Business Licenses	388,739	380,000	380,000	380,000	0.0%
Liquor Licenses	266,812	275,000	265,000	265,000	-3.6%
Animal Licenses	7,460	8,700	7,500	7,500	-13.8%
Building Permits	1,635,466	1,572,000	1,500,000	3,767,000	139.6%
Taxi/Livery Licenses	-	-	100	-	N/A
<b>Total Licenses &amp; Permits</b>	<b>2,298,477</b>	<b>2,235,700</b>	<b>2,152,600</b>	<b>4,419,500</b>	<b>97.7%</b>
<b>Intergovernmental</b>					
Sales Tax	9,413,124	8,700,000	9,800,000	9,500,000	9.2%
Local Use Tax	2,128,943	2,023,900	2,170,000	2,237,270	10.5%
Income Tax	8,625,693	7,800,000	8,220,000	8,700,000	11.5%
Replacement Tax	921,537	540,000	670,000	490,000	-9.3%
Replacement Tax - Fire	53,247	43,500	37,800	24,570	-43.5%
Replacement Tax - Police	53,247	43,500	37,800	24,570	-43.5%
Grants	44,023	34,500	145,700	201,390	483.7%
Grants - COVID	2,832,995	-	-	-	N/A
Foreign Fire Insurance Tax	96,389	70,000	80,000	80,000	14.3%
Fire Protection Dist. Tax	81,922	66,000	66,000	66,000	0.0%
Property Taxes - Road & Bridge	311,621	305,000	310,000	310,000	1.6%

(continued on next page)

## REVENUE DETAIL

### GENERAL FUND

Account Name	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
Cook County Gas Tax Rebate	10,090	10,000	10,000	10,000	0.0%
Tobacco Grant Revenue	675	2,500	1,000	1,000	-60.0%
Emergency Ops Grant Revenue	34,602	30,000	30,000	30,000	0.0%
Cannabis Use Tax	84,510	125,100	83,000	85,000	-32.1%
Cannabis Excise Tax	-	-	28,000	44,000	N/A
Property Tax - HACC Arrears	-	3,750	-	-	N/A
<b>Total Intergovernmental</b>	<b>24,692,618</b>	<b>19,797,750</b>	<b>21,689,300</b>	<b>21,803,800</b>	<b>10.1%</b>
<b>Charges for Services</b>					
Plan Review Fees	6,064	5,000	5,000	5,000	0.0%
Hearing Fees	42,215	30,000	30,000	30,000	0.0%
Engineering Fees	323,419	600,000	275,000	200,000	-66.7%
Ambulance Fees	1,608,354	1,600,000	1,500,000	2,200,000	37.5%
GEMT Revenue	3,738,217	3,500,000	3,000,000	3,000,000	-14.3%
Counseling Fees	34,872	35,000	35,000	35,000	0.0%
Health Clinic Fees	28,119	20,000	25,000	25,000	25.0%
Snow Removal Fees	2,496	2,500	2,500	2,500	0.0%
Police Hireback	447,432	400,000	450,000	400,000	0.0%
Hireback - Arena	233,083	203,250	281,830	208,250	2.5%
Report Fees- Police	9,957	8,000	8,000	8,000	0.0%
False Alarm Fees	23,000	30,000	30,000	30,000	0.0%
Counter Sales	9	-	-	-	N/A
Smoke Detector/Lock Box	1,530	-	4,500	-	N/A
Lease Payments	869,022	449,570	600,000	500,000	11.2%
Cable TV Franchise Fee	537,792	540,000	540,000	540,000	0.0%
Cable TV PEG Fee	29,588	31,000	30,000	30,000	-3.2%
AT&T Franchise Fee	96,012	110,000	95,000	85,500	-22.3%
AT&T PEG Fee	19,202	20,000	20,000	20,000	0.0%
Fourth of July Proceeds	144,085	100,000	63,000	75,000	-25.0%
Equipment Usage	247,338	190,000	190,000	190,000	0.0%
Employee Insurance Payments	1,665,016	1,950,000	1,650,000	1,650,000	-15.4%
Police & Fire Application Fees	120	-	-	-	N/A
Passport Revenues	16,450	20,000	20,000	20,000	0.0%
Wireless Alarm Subscribers	705,000	620,000	625,000	700,000	12.9%
Rental Inspection Fees	249,763	275,000	250,000	250,000	-9.1%
<b>Total Charges for Services</b>	<b>11,078,155</b>	<b>10,739,320</b>	<b>9,729,830</b>	<b>10,204,250</b>	<b>-5.0%</b>

(continued on next page)

## REVENUE DETAIL

### GENERAL FUND

Account Name	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Fines &amp; Forfeits</b>					
Court Fines, County	106,809	120,000	120,000	120,000	0.0%
Ticket Fines, Village	252,442	250,000	250,000	250,000	0.0%
Overweight Truck Permits	11,890	6,000	6,500	6,500	8.3%
Red Light Camera Revenue	948,161	800,000	850,000	850,000	6.3%
Local Debt Recovery	37,018	40,000	50,000	40,000	0.0%
<b>Total Fines &amp; Forfeits</b>	<b>1,356,320</b>	<b>1,216,000</b>	<b>1,276,500</b>	<b>1,266,500</b>	<b>4.2%</b>
<b>Investment Earnings</b>					
Interest Income	(19,217)	175,000	900,000	500,000	185.7%
<b>Total Investment Earnings</b>	<b>(19,217)</b>	<b>175,000</b>	<b>900,000</b>	<b>500,000</b>	<b>185.7%</b>
<b>Miscellaneous</b>					
Reimbursements/Recoveries	208,885	150,000	150,000	150,000	0.0%
Sale of Equipment	77,085	50,000	50,000	50,000	0.0%
Miscellaneous Revenue	15,181	10,000	30,000	10,000	0.0%
Board & Commissions Contrib.	12,602	23,500	15,000	15,000	-36.2%
Sister Cities Proceeds	15,373	10,000	10,000	10,000	0.0%
HE Park District Contributions	4,500	4,500	4,500	4,500	0.0%
S. Barrington Fuel Reimburse.	45,924	35,000	35,000	35,000	0.0%
Celebrations Comm. Contrib.	35	-	-	-	N/A
Veterans Memorial Contrib.	533	500	500	500	0.0%
Tollway Fire/Ambulance Pmts	32,050	18,000	25,000	25,000	38.9%
Eneroc Electricity Credit	21,242	20,000	10,000	10,000	-50.0%
Aggregate Civic Contribution	36,457	35,000	43,750	43,750	25.0%
Platzkonzert Commission Cont.	46,037	40,000	40,000	40,000	0.0%
Schaumburg Township Fuel Reimb	63,916	45,000	45,000	45,000	0.0%
<b>Total Miscellaneous</b>	<b>579,820</b>	<b>441,500</b>	<b>458,750</b>	<b>438,750</b>	<b>-0.6%</b>
<b>Operating Transfers</b>					
Transfer from Asset Seizure	124,291	155,000	164,000	110,000	-29.0%
Transfer from Municipal Waste	50,000	50,000	50,000	-	-100.0%
<b>Total Operating Transfers</b>	<b>174,291</b>	<b>205,000</b>	<b>214,000</b>	<b>110,000</b>	<b>-46.3%</b>
<b>Total Revenue</b>	<b>73,818,737</b>	<b>66,834,100</b>	<b>70,674,810</b>	<b>72,975,850</b>	<b>9.2%</b>

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>General Government</b>					
Legislative	401,235	429,170	373,090	453,860	5.8%
Administration	903,496	1,089,350	1,051,730	1,211,260	11.2%
Legal	562,507	540,380	480,610	516,690	-4.4%
Finance	1,191,926	1,333,440	1,278,870	1,371,670	2.9%
Village Clerk	233,693	284,250	282,840	265,440	-6.6%
Human Resource Management	627,875	704,200	700,310	779,180	10.6%
Communications	370,924	512,280	477,600	545,380	6.5%
Multimedia Production	(1,929)	-	-	-	N/A
Emergency Operations	79,315	90,250	87,160	101,390	12.3%
<b>Total General Government</b>	<b>4,369,042</b>	<b>4,983,320</b>	<b>4,732,210</b>	<b>5,244,870</b>	<b>5.2%</b>
<b>Police Department</b>					
Administration	1,545,380	1,657,830	1,729,790	1,866,750	12.6%
Juvenile	601,129	687,370	673,670	698,340	1.6%
Tactical	962,148	1,095,500	1,018,860	1,158,970	5.8%
Patrol and Response	13,608,913	13,250,620	13,231,400	14,088,720	6.3%
Traffic Control	853,753	1,090,360	1,001,370	1,118,720	2.6%
Investigations	1,408,149	1,642,860	1,590,540	1,628,860	-0.9%
Community Relations	9,061	12,580	12,670	12,800	1.7%
Communications	492,338	440,660	440,660	392,000	-11.0%
Canine	156,531	228,420	110,220	196,490	-14.0%
Special Services	223,494	228,250	284,630	229,010	0.3%
Records	292,595	327,450	342,450	396,790	21.2%
Administrative Services	1,074,711	1,252,690	1,426,350	1,455,030	16.2%
<b>Total Police Department</b>	<b>21,228,202</b>	<b>21,914,590</b>	<b>21,862,610</b>	<b>23,242,480</b>	<b>6.1%</b>
<b>Fire Department</b>					
Administration	906,481	1,004,310	966,700	1,047,310	4.3%
Public Education	70,383	89,440	97,230	108,570	21.4%
Suppression	10,561,750	10,325,550	10,169,630	10,777,590	4.4%
Emergency Medical Services	9,828,939	10,788,550	10,409,070	10,946,070	1.5%
Prevention	566,336	573,910	630,720	655,990	14.3%
Fire Stations	42,198	41,550	40,550	53,700	29.2%
<b>Total Fire Department</b>	<b>21,976,087</b>	<b>22,823,310</b>	<b>22,313,900</b>	<b>23,589,230</b>	<b>3.4%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Public Works</b>					
Administration	312,624	403,780	362,040	361,490	-10.5%
Snow and Ice Control	1,811,753	1,969,320	1,749,300	2,091,810	6.2%
Traffic Operations	1,262,973	1,389,520	1,322,270	1,406,810	1.2%
Forestry	1,108,857	1,192,530	1,165,270	2,263,060	89.8%
Facilities	1,361,715	1,316,060	1,313,820	1,302,530	-1.0%
Fleet Services	1,616,301	1,646,820	1,532,420	1,652,800	0.4%
F.A.S.T.	222,007	226,310	210,420	239,790	6.0%
Storm Sewers	163,075	241,200	207,270	238,240	-1.2%
Traffic Control	(5,167)	-	-	-	N/A
<b>Total Public Works</b>	<b>7,854,138</b>	<b>8,385,540</b>	<b>7,862,810</b>	<b>9,556,530</b>	<b>14.0%</b>
<b>Development Services</b>					
Administration	408,471	458,500	472,530	454,180	-0.9%
Planning	666,677	868,720	786,120	969,870	11.6%
Code Enforcement	1,661,441	1,802,730	1,836,480	1,829,600	1.5%
Transportation & Engineering	1,262,824	1,373,170	1,421,820	1,677,560	22.2%
Economic Development	1,756,825	1,156,820	1,099,730	1,183,420	2.3%
<b>Total Development Services</b>	<b>5,756,238</b>	<b>5,659,940</b>	<b>5,616,680</b>	<b>6,114,630</b>	<b>8.0%</b>
<b>Health &amp; Human Services</b>					
Health & Human Services	931,834	1,122,440	1,215,940	1,539,660	37.2%
<b>Total Health &amp; Human Services</b>	<b>931,834</b>	<b>1,122,440</b>	<b>1,215,940</b>	<b>1,539,660</b>	<b>37.2%</b>
<b>Boards &amp; Commissions</b>					
Fourth of July Commission	140,990	181,750	182,620	213,930	17.7%
Fire and Police Commission	34,795	112,260	85,680	104,230	-7.2%
Misc. Boards & Commissions	233,224	301,300	288,910	326,020	8.2%
<b>Total Boards &amp; Commissions</b>	<b>409,009</b>	<b>595,310</b>	<b>557,210</b>	<b>644,180</b>	<b>8.2%</b>
<b>General Fund Total before Operating Transfers</b>	<b>62,524,550</b>	<b>65,484,450</b>	<b>64,161,359</b>	<b>69,931,580</b>	<b>6.8%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Operating Transfers</b>					
to 2015 GODS	120,552	121,300	121,300	123,300	1.6%
to 2016 GODS	-	500	5,500	-	-100.0%
to 2017 GODS	180,702	178,800	178,800	176,550	-1.3%
to 2018 GODS	940,970	940,690	904,720	935,220	-0.6%
to 2019 GODS	136,200	136,710	136,710	136,710	0.0%
to Prairie Stone Capital	-	-	-	50,000	N/A
to Capital Improvement	194,470	782,500	472,770	1,570,000	100.6%
to Capital Vehicle & Equipment	1,434,147	1,784,370	1,746,270	3,274,880	83.5%
to Road Improvement	-	600,000	50,000	615,000	2.5%
to Capital Replacement	2,500,000	-	-	-	N/A
to NOW Arena Operating	-	-	575,190	724,850	N/A
to Information System	59,326	1,236,790	1,236,790	1,630,880	31.9%
to Stormwater Management	-	400,000	937,000	10,000	-97.5%
<b>Total Operating Transfers</b>	<b>5,566,367</b>	<b>6,181,660</b>	<b>6,365,050</b>	<b>9,247,390</b>	<b>49.6%</b>
<b>Total Expenditures</b>	<b>68,090,917</b>	<b>71,666,110</b>	<b>70,526,409</b>	<b>79,178,970</b>	<b>10.5%</b>

## EXPENDITURE SUMMARY BY OBJECT

### GENERAL FUND

Object	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Salaries &amp; Wages</b>					
General Administration	2,755,541	3,087,490	3,029,540	3,414,030	10.6%
Police	10,257,794	10,888,400	10,714,150	11,417,280	4.9%
Fire	11,700,803	12,142,580	11,965,230	12,688,460	4.5%
Public Works	3,452,420	3,618,730	3,482,910	3,920,990	8.4%
Development Services	2,711,634	3,047,030	3,114,240	3,397,720	11.5%
Health & Human Services	599,136	698,910	717,000	858,640	22.9%
Boards & Commissions	65,161	66,250	77,030	85,200	28.6%
<b>Total Salaries &amp; Wages</b>	<b>31,542,489</b>	<b>33,549,390</b>	<b>33,100,100</b>	<b>35,782,320</b>	<b>6.7%</b>
<b>Employee Benefits</b>					
General Administration	1,177,324	1,214,750	1,164,970	1,264,770	4.1%
Police	8,956,881	8,861,900	9,000,610	9,483,050	7.0%
Fire	7,066,644	6,952,070	6,960,050	7,290,490	4.9%
Public Works	1,522,065	1,482,720	1,443,670	1,562,390	5.4%
Development Services	1,209,321	1,199,420	1,200,330	1,353,350	12.8%
Health & Human Services	226,439	262,840	286,220	356,630	35.7%
Boards & Commissions	37,352	37,630	35,350	39,240	4.3%
<b>Total Employee Benefits</b>	<b>20,196,026</b>	<b>20,011,330</b>	<b>20,091,200</b>	<b>21,349,920</b>	<b>6.7%</b>
<b>Misc. Employee Benefits</b>					
General Administration	52,156	73,840	59,370	83,020	12.4%
Police	180,466	190,440	189,140	238,580	25.3%
Fire	236,252	311,920	298,230	325,120	4.2%
Public Works	51,771	53,730	50,950	58,020	8.0%
Development Services	50,199	72,610	54,010	99,600	37.2%
Health & Human Services	5,618	8,660	8,230	11,100	28.2%
Boards & Commissions	375	1,580	380	1,580	0.0%
<b>Total Misc. Employee Benefits</b>	<b>576,837</b>	<b>712,780</b>	<b>660,310</b>	<b>817,020</b>	<b>14.6%</b>
<b>Commodities</b>					
General Administration	155,194	170,590	162,320	175,090	2.6%
Police	81,745	104,620	101,990	112,520	7.6%
Fire	94,144	102,900	98,700	126,250	22.7%
Public Works	985,983	1,325,270	984,920	1,178,850	-11.0%
Development Services	20,779	24,590	26,520	28,750	16.9%
Health & Human Services	37,563	63,540	59,150	60,260	-5.2%
Boards & Commissions	56	400	210	600	50.0%
<b>Total Commodities</b>	<b>1,375,464</b>	<b>1,791,910</b>	<b>1,433,810</b>	<b>1,682,320</b>	<b>-6.1%</b>

(continued on next page)



## EXPENDITURE SUMMARY BY OBJECT

### GENERAL FUND

Object	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Contractual Services</b>					
General Administration	1,142,188	1,394,310	1,250,690	1,321,300	-5.2%
Police	1,731,551	1,858,850	1,844,010	1,980,690	6.6%
Fire	2,772,626	3,211,450	2,895,330	3,053,570	-4.9%
Public Works	2,435,229	2,598,610	2,455,900	3,400,220	30.8%
Development Services	1,829,160	1,396,170	1,284,640	1,323,930	-5.2%
Health & Human Services	63,078	88,490	145,340	253,030	185.9%
Boards & Commissions	306,065	489,450	444,240	517,560	5.7%
<b>Total Contractual Services</b>	<b>10,279,897</b>	<b>11,037,330</b>	<b>10,320,150</b>	<b>11,850,300</b>	<b>7.4%</b>
<b>Capital Outlay</b>					
General Administration	5,679	24,500	24,500	9,000	-63.3%
Police	19,765	10,380	12,710	10,360	-0.2%
Fire	105,618	102,390	96,360	105,340	2.9%
Public Works	163,610	91,850	143,200	201,400	119.3%
Development Services	17,402	19,370	29,320	21,500	11.0%
<b>Total Capital Outlay</b>	<b>312,074</b>	<b>248,490</b>	<b>306,090</b>	<b>347,600</b>	<b>39.9%</b>
<b>Operating Transfers</b>					
to 2015 GODS	120,552	121,300	121,300	123,300	1.6%
to 2016 GODS	-	500	5,500	-	-100.0%
to 2017 GODS	180,702	178,800	178,800	176,550	-1.3%
to 2018 GODS	940,970	940,690	904,720	935,220	-0.6%
to 2019 GODS	136,200	136,710	136,710	136,710	0.0%
to Prairie Stone Capital	-	-	-	50,000	N/A
to Capital Improvement	194,470	782,500	472,770	1,570,000	100.6%
to Capital Vehicle & Equipment	1,434,147	1,784,370	1,746,270	3,274,880	83.5%
to Road Improvement	-	600,000	50,000	615,000	2.5%
to Capital Replacement	2,500,000	-	-	-	N/A
to NOW Arena Operating	-	-	575,190	724,850	N/A
to Information System	59,326	1,236,790	1,236,790	1,630,880	31.9%
to Stormwater Management	-	400,000	937,000	10,000	-97.5%
<b>Total Operating Transfers</b>	<b>5,566,367</b>	<b>6,181,660</b>	<b>6,365,050</b>	<b>9,247,390</b>	<b>49.6%</b>
<b>Cost Allocations</b>					
Water Fund Cost Allocation	(1,709,440)	(1,818,780)	(1,707,700)	(1,855,300)	2.0%
CDBG Fund Cost Allocation	(48,797)	(48,000)	(42,600)	(42,600)	-11.3%
<b>Total Cost Allocations</b>	<b>(1,758,237)</b>	<b>(1,866,780)</b>	<b>(1,750,300)</b>	<b>(1,897,900)</b>	<b>1.7%</b>
<b>Total - All Objects</b>	<b>68,090,917</b>	<b>71,666,110</b>	<b>70,526,409</b>	<b>79,178,970</b>	<b>10.5%</b>

## REVENUE SUMMARY BY FUND

### OTHER FUNDS

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	3,254,503	1,986,250	2,301,610	2,259,720	13.8%
Asset Seizure	286,186	-	142,040	-	N/A
Municipal Waste System	3,126,122	3,116,630	3,223,180	3,274,990	5.1%
Roselle Road TIF	1,564,110	802,000	860,000	840,000	4.7%
Community Dev. Block Grant	383,239	343,000	337,600	367,600	7.2%
Higgins/Hassell Rds TIF	746,942	450,020	465,000	457,500	1.7%
Barrington/Higgins TIF	506,437	-	40,130	-	N/A
Lakewood Center TIF	14,064,747	600,000	555,000	555,000	-7.5%
Higgins/Old Sutton TIF	43,869	2,528,180	68,000	2,528,180	0.0%
Stonington & Pembroke TIF	-	349,180	38,800	444,180	27.2%
<b>Total Special Revenue Funds</b>	<b>23,976,155</b>	<b>10,175,260</b>	<b>8,031,360</b>	<b>10,727,170</b>	<b>5.4%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	120,552	121,300	121,300	123,300	1.6%
2016 G.O. Debt Service	329,625	330,100	340,700	330,100	0.0%
2017A&B G.O. Debt Service	180,702	178,800	178,800	176,550	-1.3%
2018 G.O. Debt Service	2,856,641	2,861,700	2,861,700	2,862,200	0.0%
2019 G.O. Debt Service	136,200	136,710	136,710	136,710	0.0%
<b>Total Debt Service Funds</b>	<b>3,623,719</b>	<b>3,628,610</b>	<b>3,639,210</b>	<b>3,628,860</b>	<b>0.01%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	1,930,659	2,372,650	2,184,040	5,870,000	147.4%
Road Improvements	6,331,878	7,182,090	6,334,500	7,243,750	0.9%
Capital Vehicle & Equipment	1,852,522	1,784,820	1,756,270	5,909,220	231.1%
Capital Replacement	2,583,932	7,500	303,000	100,000	1233.3%
Central Rd Corridor Improvement	566	50	1,200	500	900.0%
Hoffman Blvd Bridge Maintenance	2,623	50	10,000	-	-100.0%
Western Corridor	(66,969)	382,500	225,000	1,457,250	281.0%
Traffic Improvement	44	-	-	-	N/A
Prairie Stone Capital	11,932	1,500	25,000	2,550,000	169900.0%
West. Area Traffic Improvement	183	-	500	-	N/A
Central Area Impact Fee	4,773	-	15,000	5,000	N/A
West. Area Rd. Impact Fee	1,283	200	5,000	200	0.0%
2019 Capital Project	3,218	-	665,000	-	N/A
2023 Capital Project	-	-	-	9,900,000	N/A
Stormwater Management	853,404	945,010	1,502,000	2,580,000	173.0%
<b>Total Capital Projects Funds</b>	<b>13,510,047</b>	<b>12,676,370</b>	<b>13,026,510</b>	<b>35,615,920</b>	<b>181.0%</b>

(continued on next page)

## REVENUE SUMMARY BY FUND

### OTHER FUNDS

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	25,756,024	22,777,500	22,533,270	25,381,960	11.4%
NOW Arena Operating	3,456,264	2,913,200	3,678,390	3,929,200	34.9%
NOW Arena Activity	9,952,817	11,186,990	6,762,270	14,947,160	33.6%
2015A&C G.O. Debt Service	2,452,792	3,827,640	3,850,640	3,830,080	0.1%
<b>Total Enterprise Funds</b>	<b>41,617,897</b>	<b>40,705,330</b>	<b>36,824,570</b>	<b>48,088,400</b>	<b>18.1%</b>
<b>Internal Service Funds</b>					
Insurance	1,631,078	1,850,390	2,602,890	2,079,240	12.4%
Information Systems	1,556,874	2,951,720	2,941,320	3,416,630	15.8%
<b>Total Internal Service Funds</b>	<b>3,187,952</b>	<b>4,802,110</b>	<b>5,544,210</b>	<b>5,495,870</b>	<b>14.4%</b>
<b>Trust Funds</b>					
Police Pension	(4,118,624)	7,543,000	10,417,580	8,079,010	7.1%
Firefighters Pension	(11,004,034)	6,407,760	10,792,890	6,777,090	5.8%
<b>Total Trust Funds</b>	<b>(15,122,657)</b>	<b>13,950,760</b>	<b>21,210,470</b>	<b>14,856,100</b>	<b>6.5%</b>
<b>Total Other Funds</b>	<b>70,793,113</b>	<b>85,938,440</b>	<b>88,276,330</b>	<b>118,412,320</b>	<b>37.8%</b>

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	3,000,920	2,625,000	2,620,000	2,325,000	-11.4%
Asset Seizure	156,427	241,500	261,980	147,500	-38.9%
Municipal Waste System	3,153,529	3,227,440	3,234,650	3,242,390	0.5%
Roselle Road TIF	1,244,080	463,180	1,359,320	138,180	-70.17%
Community Dev. Block Grant	383,239	343,000	337,600	367,600	7.17%
Higgins/Hassell TIF	850,066	608,570	172,030	523,180	-14.03%
Barrington/Higgins TIF	75,624	308,500	143,330	291,500	-5.51%
Lakewood Center TIF	14,058,796	299,180	143,800	289,180	-3.34%
Higgins/Old Sutton TIF	3,323	2,528,180	27,800	2,528,180	0.00%
Stonington & Pembroke TIF	-	349,180	38,800	444,180	27.21%
<b>Total Special Revenue Funds</b>	<b>22,926,002</b>	<b>10,993,730</b>	<b>8,339,310</b>	<b>10,296,890</b>	<b>-6.3%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	120,552	121,300	121,300	123,300	1.6%
2016 G.O. Debt Service	330,075	330,100	330,100	330,100	0.0%
2017A G.O. Debt Service	180,702	178,800	178,800	176,550	-1.3%
2018 G.O. Debt Service	2,861,927	2,861,700	2,861,700	2,862,200	0.0%
2019 G.O. Debt Service	136,200	136,710	136,710	136,710	0.0%
<b>Total Debt Service Funds</b>	<b>3,629,456</b>	<b>3,628,610</b>	<b>3,628,610</b>	<b>3,628,860</b>	<b>0.01%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	1,818,021	2,292,500	2,083,540	6,041,250	163.5%
Road Improvements	6,370,519	7,627,090	6,542,000	8,316,250	9.0%
Capital Vehicle & Equipment	1,353,151	1,843,830	1,746,270	5,904,220	220.2%
Capital Replacement	-	-	-	2,000,000	N/A
Hoffman Blvd Bridge Maintenance	-	40,000	40,000	40,000	0.0%
Western Corridor	98,001	390,000	155,000	1,427,250	266.0%
Prairie Stone Capital	43,334	650,000	45,600	3,250,000	400.0%
West. Area Rd. Impact Fee	189	200	200	200	0.0%
2019 Capital Project	-	-	1,000,000	-	N/A
2023 Capital Project	-	-	-	9,900,000	N/A
Stormwater Management	664,093	1,460,650	1,997,650	2,574,600	76.3%
<b>Total Capital Projects Funds</b>	<b>10,347,308</b>	<b>14,304,270</b>	<b>13,610,260</b>	<b>39,453,770</b>	<b>175.8%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	18,493,261	26,383,880	22,071,200	29,799,460	12.9%
NOW Arena Operating	1,590,827	4,493,770	5,052,530	3,961,810	-11.8%
NOW Arena Activity	10,072,447	11,186,990	5,951,670	14,947,160	33.6%
2015A&C G.O. Debt Service	3,728,422	3,827,640	3,827,640	3,830,080	0.1%
<b>Total Enterprise Funds</b>	<b>33,884,957</b>	<b>45,892,280</b>	<b>36,903,040</b>	<b>52,538,510</b>	<b>14.5%</b>
<b>Internal Service Funds</b>					
Insurance	839,947	2,018,740	1,778,700	2,157,470	6.9%
Information Systems	1,293,163	2,903,960	2,842,450	3,366,330	15.9%
<b>Total Internal Service Funds</b>	<b>2,133,110</b>	<b>4,922,700</b>	<b>4,621,150</b>	<b>5,523,800</b>	<b>12.2%</b>
<b>Trust Funds</b>					
Police Pension	8,573,025	8,754,380	8,936,770	9,097,960	3.9%
Firefighters Pension	7,520,479	7,722,170	7,830,680	8,044,670	4.2%
<b>Total Trust Funds</b>	<b>16,093,504</b>	<b>16,476,550</b>	<b>16,767,450</b>	<b>17,142,630</b>	<b>4.0%</b>
<b>Total Other Funds</b>	<b>89,014,337</b>	<b>96,218,140</b>	<b>83,869,820</b>	<b>128,584,460</b>	<b>33.6%</b>

## 2023 LEVY YEAR PROPERTY TAX ANALYSIS

Levy Year	Fiscal Year	(1) Corporate	(2) Police Pension	(3) Fire Pension	Public Safety	(5) Bond & Interest	Less Abate.	Sub-total Levy
2013	2014	11,164,090	2,697,480	2,516,350	-	7,944,411	(6,394,411)	17,927,920
2014	2015	11,264,510	2,595,630	2,517,780	-	7,945,707	(6,395,707)	17,927,920
2015	2016	-	3,164,840	2,806,000	11,264,510	8,387,367	(6,837,367)	18,785,350
2016	2017	-	3,367,390	3,084,350	11,264,510	8,026,379	(6,476,379)	19,266,250
2017	2018	-	3,570,030	3,280,550	11,264,510	8,299,172	(6,198,592)	20,215,670
2018	2019	-	3,788,070	3,372,780	11,264,510	8,142,162	(6,041,581)	20,525,940
2019	2020	-	4,338,900	3,700,890	11,264,510	8,952,553	(6,851,973)	21,404,880
2020	2021	-	5,422,671	4,272,701	11,264,510	9,057,761	(7,565,181)	22,452,462
2021	2022	-	5,954,497	4,444,257	13,604,510	9,103,316	(7,002,736)	26,103,844
2022	2023	-	5,954,497	4,444,257	13,604,510	9,199,202	(7,098,622)	26,103,844
2023	2024	-	6,492,370	4,807,925	13,604,510	9,201,937	(7,101,357)	27,005,385
Inc (Dec) over PY		-	537,873	363,668	-	2,735	(2,735)	901,541
Percent Inc (Dec)		n/a	9.0%	8.2%	0.0%	0.0%	0.0%	3.5%

(continued below)

Levy Year	Fiscal Year	Loss & Cost 2%	Total Extension	(6) EAV	Rate	Inc (Dec) Over Prior Yr	Inc (Dec) in EAV
2013	2014	358,558	18,286,478	1,256,082,214	1.456	19.0%	-11.9%
2014	2015	358,558	18,286,478	1,268,032,073	1.442	-1.0%	1.0%
2015	2016	375,707	19,161,057	1,226,372,669	1.563	8.4%	-3.3%
2016	2017	385,325	19,651,575	1,387,343,031	1.417	-9.3%	13.1%
2017	2018	404,313	20,619,983	1,402,746,870	1.471	3.8%	1.1%
2018	2019	410,519	20,936,459	1,370,685,728	1.528	3.9%	-2.3%
2019	2020	428,098	21,832,978	1,585,481,333	1.377	-9.9%	15.7%
2020	2021	449,049	22,901,511	1,612,295,657	1.421	3.2%	1.7%
2021	2022	522,077	26,625,921	1,636,722,547	1.627	14.5%	1.5%
2022	2023	522,077	26,625,921	1,661,647,959	1.603	-1.5%	1.5%
2023	2024	540,108	27,545,493	1,661,647,959	1.659	2.0%	1.5%
Inc (Dec) over PY		18,031	919,572	-	0		
Percent Inc (Dec)		3.5%	3.5%	0.0%	3.5%		

## FULL-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	2022 Actual	2023 Budget	2024 Budget	Change from Prior Year
<b>General Government</b>				
Legislative	1.05	1.05	1.05	0.00
Administration	5.85	5.53	6.35	0.82
Legal	1.34	1.39	1.39	0.00
Finance	12.69	12.44	12.44	0.00
Village Clerk	2.70	3.00	3.00	0.00
Human Resource Management	4.00	4.00	4.20	0.20
Communications	2.70	2.70	2.70	0.00
Emergency Operations	0.50	0.50	0.50	0.00
<b>Total General Government</b>	<b>30.83</b>	<b>30.61</b>	<b>31.63</b>	<b>1.02</b>
<b>Police Department</b>				
Administration	6.50	6.00	6.00	0.00
Juvenile	3.25	3.25	3.25	0.00
Tactical	5.00	5.00	5.00	0.00
Patrol & Response	63.75	63.75	64.75	1.00
Traffic Control	2.00	3.00	3.00	0.00
Investigations	8.00	7.50	7.00	(0.50)
Canine	1.00	1.00	1.00	0.00
Records	3.70	3.70	4.50	0.80
Administrative Services	14.20	14.20	15.20	1.00
<b>Total Police Department</b>	<b>107.40</b>	<b>107.40</b>	<b>109.70</b>	<b>2.30</b>
<b>Fire Department</b>				
Administration	3.20	3.20	3.20	0.00
Public Education	0.20	0.20	0.20	0.00
Suppression	46.25	46.25	46.25	0.00
Emergency Medical Services	45.35	45.35	45.35	0.00
Prevention	2.40	2.40	2.40	0.00
<b>Total Fire Department</b>	<b>97.40</b>	<b>97.40</b>	<b>97.40</b>	<b>0.00</b>

(continued on next page)

## FULL-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	2022 Actual	2023 Budget	2024 Budget	Change from Prior Year
<b>Public Works</b>				
Administration	1.64	1.92	1.92	0.00
Snow & Ice Control	8.94	8.94	9.34	0.40
Traffic Operations	7.16	7.16	7.36	0.20
Forestry	7.10	7.10	7.30	0.20
Facilities	4.95	4.95	4.95	0.00
Fleet Services	4.80	4.80	5.50	0.70
F.A.S.T.	0.83	0.83	0.83	0.00
Storm Sewers	0.83	0.83	0.83	0.00
<b>Total Public Works</b>	<b>36.25</b>	<b>36.53</b>	<b>38.03</b>	<b>1.50</b>
<b>Development Services</b>				
Administration	2.87	2.39	2.10	(0.29)
Planning	4.60	4.59	5.41	0.82
Code Enforcement	15.74	15.64	14.99	(0.65)
Transportation & Engineering	9.35	9.53	10.37	0.84
Economic Development	2.30	2.29	3.00	0.71
<b>Total Development Services</b>	<b>34.86</b>	<b>34.44</b>	<b>35.87</b>	<b>1.43</b>
<b>Total Health &amp; Human Services</b>	<b>8.03</b>	<b>8.53</b>	<b>10.35</b>	<b>1.82</b>
<b>Misc. Boards &amp; Commissions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Water &amp; Sewer Fund</b>				
Water	24.26	24.26	24.40	0.14
Sewer	11.77	11.77	11.77	0.00
Water Billing	2.94	2.94	2.94	0.00
<b>Total Water &amp; Sewer</b>	<b>38.97</b>	<b>38.97</b>	<b>39.11</b>	<b>0.14</b>
<b>Insurance Fund</b>	<b>1.00</b>	<b>0.80</b>	<b>0.80</b>	<b>0.00</b>
<b>Information Technology</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>Municipal Waste System</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>0.00</b>
<b>Total FTE's</b>	<b>363.62</b>	<b>363.56</b>	<b>371.77</b>	<b>8.21</b>



# CHANGES IN STAFFING LEVELS

FROM 2023 to 2024

Position Title	Dept	Division	FTE's	Action
GIS Manager	General Government	Administration	0.82	New position
Human Resource Generalist	General Government	Human Resources Mgmt.	0.20	Position reclassification
Police Officer	Police	Patrol & Response	1.00	New position
Administrative Assistant	Police	Investigations	(0.50)	Position reclassification
Staff Assistant	Police	Records	0.80	Position reclassification
Customer Service Officer	Police	Administrative Services	1.00	New position
Superintendent of Streets	Public Works	Snow & Ice Control	0.40	New position
Superintendent of Streets	Public Works	Traffic Operations	0.20	New position
Superintendent of Streets	Public Works	Forestry	0.20	New position
Assistant in Fleet Services	Public Works	Fleet Services	0.70	New position
Administrative Assistant	Development Services	Administration	(0.29)	Position reclassification
Planner	Development Services	Planning	0.82	Position reclassification
Planner	Development Services	Code Enforcement	(0.65)	Position reclassification
Civil Engineer	Development Services	Transportation & Engineering	0.84	New position
Economic Development Specialist	Development Services	Economic Development	0.71	New position
Post Doc & Social Worker	Health & Human Services	Health & Human Services	1.82	New position
Seasonal	Water & Sewer	Water	0.14	Position reclassification
Total			8.21	

# PROJECTED IMPACT OF FISCAL YEAR 2024

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>General Fund</b>	33,887,803	72,865,850	69,931,580	110,000	9,247,390	27,684,683
<b>Special Revenue Funds</b>						
Motor Fuel Tax	1,133,656	2,259,720	125,000	-	2,200,000	1,068,376
Com. Dev. Block Grant	1	367,600	167,600	-	200,000	1
Asset Seizure	592,669	-	37,500	-	110,000	445,169
Municipal Waste System	383,726	3,274,990	3,242,390	-	-	416,326
Roselle Rd TIF	2,249,218	840,000	118,180	-	20,000	2,951,038
Barrington/Higgins TIF	1,292,920	-	291,500	-	-	1,001,420
Higgins/Hassell TIF	416,368	457,500	523,180	-	-	350,688
Lakewood Center TIF	868,626	555,000	289,180	-	-	1,134,446
Higgins/Old Sutton TIF	144,130	2,528,180	2,528,180	-	-	144,130
Stonington & Pembroke TIF	-	444,180	444,180	-	-	-
<b>Debt Service Funds</b>						
2015B G.O. Debt Service	-	-	123,300	123,300	-	-
2016 G.O. Debt Service	14	330,100	330,100	-	-	14
2017A&B G.O. Debt Service	-	-	176,550	176,550	-	-
2018 G.O. Debt Service	23,844	1,926,980	2,862,200	935,220	-	23,844
2019 G.O. Debt Service	-	-	136,710	136,710	-	-
<b>Capital Project Funds</b>						
Capital Improvements	421,925	3,372,750	4,490,000	2,497,250	1,551,250	250,675
Road Improvements	1,812,485	2,195,000	7,366,250	5,048,750	950,000	739,985
Capital Vehicle & Equipment	963,741	2,396,840	5,904,220	3,512,380	-	968,741
Capital Replacement	8,173,791	100,000	-	-	2,000,000	6,273,791
Central Rd Corridor Improv.	57,472	500	-	-	-	57,972
Hoffman Blvd Bridge Maint.	246,707	-	40,000	-	-	206,707
Western Corridor	17,001	1,457,250	-	-	1,427,250	47,001
Traffic Improvement	18,695	-	-	-	-	18,695
Prairie Stone Capital Fund	754,936	500,000	3,250,000	2,050,000	-	54,936
Western Area Traffic Improv.	918	-	-	-	-	918
Central Area Impact Fee	20,910	5,000	-	-	-	25,910
West. Area Rd. Impact Fee	6,227	200	200	-	-	6,227
2019 Capital Project	3,492	-	-	-	-	3,492
2023 Capital Project	-	9,900,000	9,900,000	-	-	-
Stormwater Management	115,348	2,570,000	2,574,600	10,000	-	120,748
<b>Enterprise funds</b>						
Water & Sewer	11,631,489	24,431,960	29,599,460	950,000	200,000	7,213,989
NOW Arena Operating	3,188,613	3,204,350	390,240	724,850	3,571,570	3,156,003
NOW Arena Activity	810,600	14,455,970	14,947,160	491,190	-	810,600
2015A & C G.O. Debt Service	700,014	770,000	3,830,080	3,060,080	-	700,014

(continued on next page)

## PROJECTED IMPACT OF FISCAL YEAR 2024

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>Internal Service Funds</b>						
Insurance	2,610,808	2,079,240	2,157,470	-	-	2,532,578
Information Systems	247,192	1,765,450	3,366,330	1,651,180	-	297,492
<b>Trust &amp; Agency Funds</b>						
Police Pension	86,212,103	8,079,010	9,097,960	-	-	85,193,153
Firefighters Pension	101,204,446	6,777,090	8,044,670	-	-	99,936,866
<b>Total Revenues &amp; Expenditures</b>		<b>169,910,710</b>	<b>186,285,969</b>	<b>21,477,460</b>	<b>21,477,460</b>	

# BUDGET SUMMARIES

## Village of Hoffman Estates

### Major Increases and Decreases in Fund Balance

Below is an explanation of any major increase or decrease in fund balance (over 10%):

#### GENERAL FUND

The General Fund is expected to experience a decrease in fund balance of 18.3% (\$6,203,120) in FY2024. This is a planned drawdown of funds to be used for capital projects, equipment and debt service payments related to the new Fire Station. However, it is projected that the General Fund will still be above the 25% fund balance requirement as of the end of FY2024.

#### SPECIAL REVENUE FUNDS

The Asset Seizure Fund fund balance is expected to decrease by 24.9% (\$147,500) in FY2024. This is due to the draw-down of federal forfeiture funds for allowable police related purchases.

The Roselle Road TIF Fund fund balance is expected to increase by 31.2% (\$701,820) in FY2024. This positive growth is due to revenues exceeding planned projects within the TIF area for this fiscal year.

The Barrington/Higgins TIF Fund is expected to decrease fund balance by 22.5% (\$291,500) in FY2024. This is due to a planned drawdown of reserves to for the final projects related to the close-out of this TIF District.

The Higgins/Hassell Roads TIF Fund is expected to decrease fund balance by 15.8% (\$65,680). This is due to the planned spending of accumulated reserves for TIF projects.

The Lakewood Center TIF Fund is expected to increase fund balance by 30.6% (\$265,820). The EAV of the TIF area is gradually seeing positive growth and accumulating fund balance for planned projects.

#### CAPITAL PROJECT FUNDS

The Capital Improvements Fund will experience a decrease in fund balance of 40.6% (\$171,250). This is a planned drawdown of accumulated capital revenues for vehicles and equipment.

The Road Improvements Fund will experience a decrease in fund balance of 59.2% (\$1,072,500). This is a planned drawdown of accumulated capital revenues to fund water main replacements.

The Capital Replacement Fund will experience a 23.2% (\$1,900,000) decrease in fund balance for FY2024. This is the planned spending of accumulated revenues to fund Village Green improvements.

The Hoffman Blvd Bridge Maintenance Fund is expected to experience a decrease in fund balance of 16.2% (\$40,000). This is a planned drawdown of accumulated fund reserves for bridge maintenance.

The Western Corridor Fund will experience an increase in fund balance of 176.5% (\$30,000) due to the projected positive investment income as interest rates remain high.

# BUDGET SUMMARIES

## Village of Hoffman Estates

The Prairie Stone Capital Fund is expected to experience a decrease in fund balance of 92.7% (\$700,000) resulting from the continued spend-down of fund balance for improvements within the Prairie Stone development area.

The Central Area Impact Fee fund is expected to have an increase in fund balance of 23.9% (\$5,000) in FY2024, due to the projected positive investment income as interest rates remain high.

### ENTERPRISE FUNDS

The Water & Sewer Fund will have a decrease of reserves of 38% (\$4,417,500). These funds will be used for planned capital improvements.

### INTERNAL SERVICE FUNDS

The Information Technology Fund is expected to have an increase in fund reserves of 20.3% (\$50,300). This is a minor increase due to ancillary revenues.



# BUDGET NARRATIVES

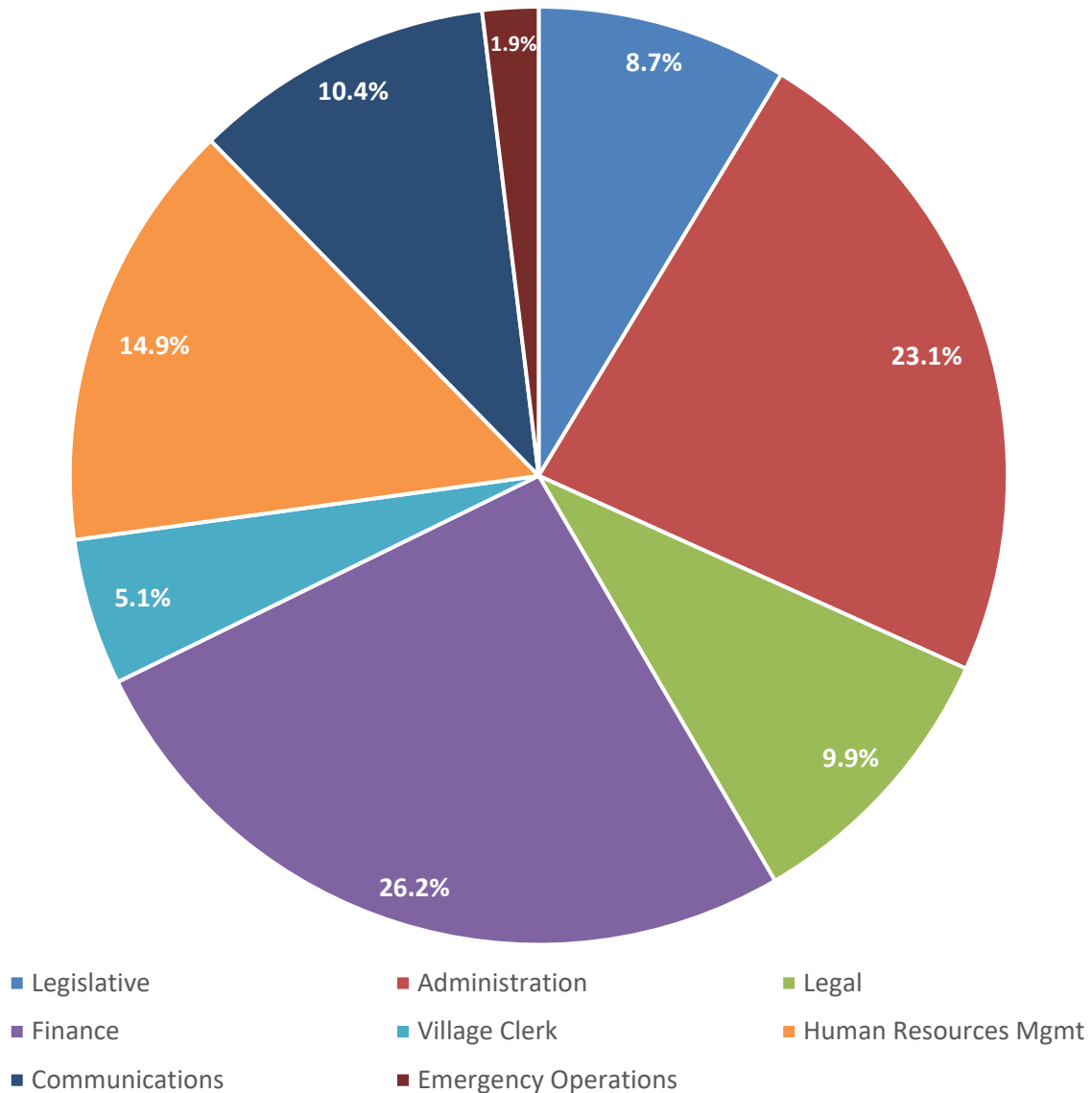
# GENERAL GOVERNMENT DEPARTMENT

The General Government Department is comprised of eight divisions: Legislative, General Government Administration, Legal, Finance, Village Clerk, Human Resources Management, and Communications.

Total Budget

\$5,244,870

Annual Expenses by Division



# GENERAL GOVERNMENT DEPARTMENT

## Annual Expenses by Division

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Legislative	401,235	429,170	373,090	453,860	5.8%
Administration	903,496	1,089,350	1,051,730	1,211,260	11.2%
Legal	562,507	540,380	480,610	516,690	-4.4%
Finance	1,191,926	1,333,440	1,278,870	1,371,670	2.9%
Village Clerk	233,693	284,250	282,840	265,440	-6.6%
Human Resource Mangement	627,875	704,200	700,310	779,180	10.6%
Communications	370,924	512,280	477,600	545,380	6.5%
Multimedia	(1,929)	-	-	-	N/A
Emergency Operations	79,315	90,250	87,160	101,390	12.3%
<b>Total</b>	<b>4,369,042</b>	<b>4,983,320</b>	<b>4,732,210</b>	<b>5,244,870</b>	<b>5.2%</b>

## Annual Expenses by Class

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	2,755,541	3,087,490	3,029,540	3,414,030	10.6%
Employee Benefits	1,177,324	1,214,750	1,164,970	1,264,770	4.1%
Misc. Employee Expenses	52,156	73,840	59,370	83,020	12.4%
Commodities	155,194	170,590	162,320	175,090	2.6%
Contractual Services	1,142,188	1,394,310	1,250,690	1,321,300	-5.2%
Capital Outlay	5,679	24,500	24,500	9,000	-63.3%
Cost Allocation	(919,040)	(982,160)	(959,180)	(1,022,340)	4.1%
<b>Total</b>	<b>4,369,042</b>	<b>4,983,320</b>	<b>4,732,210</b>	<b>5,244,870</b>	<b>5.2%</b>



### Description

The legislative and governing body of the Village of Hoffman Estates consists of the Village President (Mayor), six (6) Trustees who are elected on an at-large basis, and the Director of Operations for the Mayor and Trustees. The Village Board creates policy and sets priorities for the Village staff to execute. The Board approves the annual budget and focuses on the Village's goals, major projects and long-term considerations such as land use and economic development, capital improvements, strategic planning and finances.

	2022	2023	2024
<b>FTE's – Full Time</b>	1.00	1.00	1.00
<b>FTE's – Part Time</b>	0.05	0.05	0.05



### 2023 Accomplishments

- Economic development continued to be a primary objective for the Mayor and Trustees and a number of new developments occurred in 2023 within the Village.
- Welcomed businesses to Hoffman Estates through ribbon cuttings and other economic development events held in cooperation with the Hoffman Estates Chamber of Commerce and the Hoffman Estates Economic Development Commission.

- The Mayor and Trustees represent the Village's interests on many local, regional and national boards and commissions, including PACE, the Northwest Municipal Conference, National League of Cities, Metropolitan Mayor's Caucus, the United States Conference of Mayors and the O'Hare Noise Compatibility Commission.

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	237,964	259,690	255,070	282,350	8.7%
Employee Benefits	59,930	59,690	58,340	62,690	5.0%
Misc. Employee Expenses	16,701	21,060	16,850	20,820	-1.1%
Commodities	26,990	20,890	18,980	20,390	-2.4%
Contractual Services	108,460	119,590	68,770	120,970	1.2%
Cost Allocation	(48,810)	(51,750)	(44,920)	(53,360)	3.1%
<b>Total</b>	<b>401,235</b>	<b>429,170</b>	<b>373,090</b>	<b>453,860</b>	<b>5.8%</b>

### Budget Highlights

#### *Salaries*

The 8.7% increase is due to scheduled staff salary increases.

#### *Employee Benefits*

The 5.0% increase is due to corresponding salary increases.

#### *Misc. Employee Expenses*

The 1.1% decrease reflects steady prices for travel, event related activities.

#### *Commodities*

The 2.4% decrease reflects steady prices for commodities.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

### Description

The General Government Administration Division houses the office of the Village Manager and is responsible for administering the day-to-day operations of the Village government. Common responsibilities include working with the Mayor and the Village Board of Trustees on development of policies and goals, management of the Village's operating departments, implementation of special projects, and reviewing resident and business concerns to enhance customer service. The Division consists of the Village Manager, Deputy Village Manager, Assistant Village Manager, Boards & Commissions Administrative Assistant (charged to Misc. Boards & Commissions) and Administrative Intern. The Geographic Information Systems (GIS) Division is also included within General Government Administration. For 2024, the GIS Division will include the GIS Manager and GIS Specialist.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	5.00	4.18	5.00
<b>FTE's – Part Time</b>	.85	1.35	1.35



### 2023 Accomplishments

- Collaborated with Fire Department staff to analyze fire department locations and facility conditions; along with Finance, developed a plan for financing two new fire stations through increased ambulance fees and electric utility tax (to offset debt service from new bonds to be issued in 2024 and beyond).
- Brought together team of Legal, Public Works and Development Services staff to begin identifying ownership of storm water detention basins throughout the Village.
- Worked closely with Development Services and others to support development projects within the Village, including Bell Works and the Microsoft data center.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

- Planned for construction of restroom and concession facilities at Village Green; secured \$500,000 grant to support this work.
- Facilitated development of a joint infrastructure CIP for 2024 with Public Works and Engineering.
- Overhauled the Village's GIS program, collaborating with consultants, vendors and staff to:
  - Expand GIS licensing to additional staff and enhance access for power users.
  - Install and enable a new GIS server, with assistance from IT staff.
  - Upgrade the Village's GIS software platform to increase functionality, responsiveness, and adoption throughout the organization.
  - Create new tools for public communication and internal efficiencies.
- Facilitated organization-wide business process analysis to identify opportunities for improvement and create a plan for replacement of the Village's Enterprise Resource Planning (ERP) software; request for proposals for a new ERP to be released in 1Q24.
- Led staff process to select a vendor for agenda management system that will create efficiencies throughout the organization; implementation to be completed before year-end 2023.
- Supported commissions and committees, including Fourth Fest, Platzkonzert and the Village Green Ad Hoc Committee.
- Successfully completed a successor collective bargaining agreement with Metropolitan Association of Police Local 97 (sergeants). Staff actively worked to complete both a reopener (wages and insurance only) with Teamsters Local 700 (Public Works) and a successor collective bargaining agreement with International Association of Fire Fighters Local 2061; both contracts expire on December 31, 2023.

### Goals, Objectives and Performance Measures

#### 2024 goals include:

- Continue improvements to the Village's GIS program:
  - Completion of hiring and onboarding of the GIS Manager position.
  - Expanded, ongoing staff training effort using the services of Baxter & Woodman and Esri.
  - Creation and adoption of new tools for internal and external service, including infrastructure planning and public safety incident mapping. Assist departments in developing and accomplishing individualized GIS goals.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

- Facilitate development projects within the Village, including the redevelopment of the former Sears campus.
- Issue bonds and begin design and construction of a new Fire Station 21.
- Work with the Village's consultant to select an ERP vendor and begin implementation in mid-2024.
- Negotiate new residential and commercial refuse and recycling contract (expires May 2025).
- Facilitate planning and construction of Village Green improvements.
- Update Village purchasing policy and research purchasing manager position.
- Complete a successor collective bargaining agreement with Metropolitan Association of Police Local 96 (officers), expiring December 31, 2024.

**Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Respond to at least 90% of resident Coffee with the Board inquiries before next Coffee with the Board	Percent of resolutions to residents inquiries within 48 hours	100%	100%	100%	100%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	659,072	742,830	718,170	904,590	21.8%
Employee Benefits	251,535	236,160	229,190	286,160	21.2%
Misc. Employee Expenses	16,020	21,840	15,560	28,110	28.7%
Commodities	4,744	3,770	3,530	3,530	-6.4%
Contractual Services	192,495	353,710	335,020	291,680	-17.5%
Capital Outlay	5,500	-	-	-	0.0%
Cost Allocation	(225,870)	(268,960)	(260,450)	(302,810)	12.6%
<b>Total</b>	<b>903,496</b>	<b>1,089,350</b>	<b>1,041,020</b>	<b>1,211,260</b>	<b>11.2%</b>

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

### **Budget Highlights**

#### *Salaries / Employee Benefits*

The 17.7% increase in Salaries and the 19.4% increase in Employee Benefits are primarily due to the reinstatement of the GIS Manager (formerly GIS Administrator) position. The increases to Salaries and Employee Benefits from this position are partially offset by a corresponding reduction in Contractual Services (GIS Consulting).

#### *Misc. Employee Expenses*

The 28.7% increase is due to additional training dollars allocated for GIS staff.

#### *Contractual Services*

The 17.5% decrease is primarily due to the reallocation of GIS consulting services to GIS salary funding, as referenced above. Additional funding has also been provided in 2024 to account for growth in annual GIS licensing costs.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

## Description

The Office of the Corporation Counsel is responsible for prosecuting and defending all suits in which the Village is a party; communicating directly with the corporate authorities and advising them on all legal matters; giving advice to the Village Board, the Village Manager and all Department Directors on all legal questions affecting the Village; reviewing all contracts and preparing all ordinances and resolutions; prosecuting ordinance, traffic and housing code violations in the courts and through the Village's adjudication hearing process; and coordinating legal representation provided by outside legal firms. In addition to Corporation Counsel, the Legal Division is comprised of a full-time Assistant Corporation Counsel, a full-time Associate Corporation Counsel position (open) and a part-time Village Prosecutor.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	0.80	0.80	0.80
<b>FTE's – Part Time</b>	0.54	0.59	0.59

## 2023 Accomplishments

- Provided day to day legal advice to Village management and staff on federal, state, and Village Code compliance.
- Oversight of all federal and state court cases in which the Village is represented by an outside counsel, including workers' compensation claims and tort and contract litigation.
- Assisted the Village with acquisition of land to further the Village's strategic goals including the no-cost acquisition of a vacant lot near the Village Green, the subdividing and acquisition of a parcel for the construction of a Village sign at the intersection of Route 59 and Interstate 90, and the condemnation of a property to be used as the future sight of Fire Station 22.
- Providing oversight on all plats and review of supporting documents involving commercial development and/or redevelopment projects in the Village, including a first of its kind license to Com Ed for the extension of electric utilities under Village roads to serve the Microsoft data center development.
- Assisted the Village Board in establishing Special Service Areas to ensure the long term viability of stormwater facilities and other improvements at the Barrington and Higgins TIF district and the Plum Farms subdivision.
- Prosecuted traffic and ordinance violations in the Circuit Court of Cook County.
- Prosecuted claims in the local administrative adjudication hearing process including, among others, damage to Village property, vehicle tows, and residential rental licensing violations to ensure compliance by all.

- Participated on behalf of the Village in hearings before the Cook County Property Tax Appeal Board on requests for reductions in commercial real property tax assessments.
- Consulted on the drafting and evaluation of economic incentive agreements for various developments and businesses.
- Drafted various ordinances and resolutions, and related amendments.
- Drafted and reviewed contracts for the purchase of goods and services and ensured compliance with procurement regulations.
- Provided guidance to the Village Clerk and Mayor in the review of Liquor License applications and compliance issues, including drafting the ordinance creating a new liquor license category.
- Drafted and revised various intergovernmental agreements.
- Worked with the Village's NOW Arena staff with respect to contracts involving activities taking place at the Arena, including the replacement of seating, painting, and refurbishment of suites.
- Worked with the Village Clerk's Office and the Finance Department to improve local businesses' timely payment of required license renewal fees, Village water/utility bills, taxes (including amusement and entertainment taxes), revenues, and other fees owed.
- Oversight of public safety employee PSEBA and PEDDA claims.
- Representing the Village's Fire and Police Commission in connection with testing, hiring and discipline matters, including amendments to the Commission Rules and Village Code aimed at improving the hiring and promotion process for both Police and Fire.
- Working with all departments and the Village's appointed FOIA Officers on responding to FOIA requests and interfacing with the office of the Illinois Attorney General's Public Access Counselor to meet its interpretations, recommendations and requirements when the Village responds on FOIA and OMA issues.



## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	112,328	148,560	130,960	166,650	12.2%
Employee Benefits	44,372	42,950	40,930	46,030	7.2%
Misc. Employee Expenses	583	1,650	1,490	2,300	39.4%
Commodities	6,583	7,850	7,850	7,850	0.0%
Contractual Services	497,911	434,730	384,210	385,030	-11.4%
Cost Allocation	(99,270)	(95,360)	(84,830)	(91,170)	-4.4%
<b>Total</b>	<b>562,507</b>	<b>540,380</b>	<b>480,610</b>	<b>516,690</b>	<b>-4.4%</b>

## Budget Highlights

### *Salaries & Wages*

The 12.2% increase is due to scheduled salary increases for staff.

### *Employee Benefits*

The 7.2% increase is due to corresponding increases in salary.

### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is a increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

### Description

The mission of the Finance Division is to manage, protect and report on the Village of Hoffman Estate's financial resources to enhance the Village's financial condition for residents, businesses and investors. The Finance Division is comprised of 20 budgeted employees who are responsible for: customer service, cash and debt management, monthly water billing for approximately 15,700 accounts, payroll for approximately 400 employees, pension administration, budgeting, purchasing, accounting, auditing, revenue administration, billing and collections, tax administration and office services. Five of the Finance Division employees are either fully or partially allocated to the Water & Sewer and Municipal Waste System Funds. Also, the five Front Counter employees are split between the Finance Division and Code Enforcement Division.

	2022	2023	2024
<b>FTE's – Full Time</b>	11.00	12.00	12.00
<b>FTE's – Part Time</b>	1.69	.44	0.44



### 2023 Accomplishments

- Received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the Comprehensive Annual Financial Report as of December 31, 2022. This is the 40th consecutive year the Village has received this award.

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2023 Operating & Capital Budget. This is the 15th consecutive year the Village submitted its budget for the award and received it.
- In accordance with the State of Illinois Open Meetings Act Amendment, Section 7.3, reported total compensation packages for each employee exceeding \$150,000 on the Village website within 6 business days before the FY2024 budget was approved and total compensation packages for each employee exceeding \$75,000 on the Village website within 6 business days after the FY2024 budget was approved.
- Provided the following documents online to further improve information available on the Finance Department webpage: FY2023 Annual Operating Budget, FY2024-FY2028 Capital Improvements Program, and the Annual Financial Report for fiscal year ending December 31, 2022.
- Successfully prepared the 5-year Capital Improvements Program budget. This has been valuable in obtaining a clearer long-range picture of future capital projects and the necessary funding by the Village.

### Goals, Objectives and Performance Measures

Provide municipal services in a fiscally sustainable manner given the current economic conditions, and continue to be a leader in legislative advocacy to protect local government revenue streams and oppose unfunded mandates.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Fiscal Responsibility	Ensure management approval of information that is entered into the financial software	Percentage of data approved by managers	100%	100%	100%	100%

**Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Organizational Development	Ensure that a minimum of two employees are cross trained for each position	Percent of Finance functions with cross trained staff	100%	100%	100%	100%
	Promote staff training and continuing education	Percentage of staff members attending training	100%	100%	100%	100%

**Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Ensure Village Board approved public financial documents are uploaded to Village website within 15 days	Percentage of financial documents available within 15 days	100%	100%	100%	100%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	965,861	1,061,760	1,036,290	1,109,200	4.5%
Employee Benefits	469,514	493,490	455,920	485,980	-1.5%
Misc. Employee Expenses	6,824	8,450	6,210	10,240	21.2%
Commodities	40,710	48,560	47,060	47,060	-3.1%
Contractual Services	149,277	167,520	181,530	171,380	2.3%
Cost Allocation	(440,260)	(446,340)	(448,140)	(452,190)	1.3%
<b>Total</b>	<b>1,191,926</b>	<b>1,333,440</b>	<b>1,278,870</b>	<b>1,371,670</b>	<b>2.9%</b>

### **Budget Highlights**

#### *Misc. Employee Expenses*

The 21.2% (\$1,790) increase is due to new business memberships for the Village.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate these types of transactions, we must show the amount as expenditures in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is a decrease of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

## Description

By law, the Clerk's Office is responsible for: maintaining all regular and special Village Board and Executive Session minutes; maintaining all permanent records of the Village including agreements, annexations, contracts, liens, plats and all matters pertaining to bids and Freedom of Information Act (FOIA) requests; administering applications for nearly 2,500 alcoholic beverage, home, retail, general premise and contractors' licenses; acting as Secretary to the Liquor Commission; administering the vehicle decal parking programs that include neighborhoods adjacent to Conant High School, Hoffman Estates High School and Alcoa Lane; maintaining and indexing Letters of Credit.

The Clerk's Office also compiles and mails all welcome packets; publishes and assists with the opening of all bids; publishes all ordinances and maintains official ordinance and resolution books; files the tax extensions with both Cook and Kane Counties; registers voters and conducts early voting when requested. The Village Clerk's Office provides free Notary services on specific documents for all departments and residents.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	2.00	3.00	3.00
<b>FTE's – Part Time</b>	0.70	0.00	0.00

## 2023 Accomplishments

- Continued with a user-friendly environment in the Village Clerk's Office including easy access and organization of files and storage areas.
- Located, contacted, and licensed unlicensed businesses appropriately.
- Processed all business and general premise license renewals and new applications in a timely manner.
- Processed liquor licensing renewals and applications for new establishments including those applying for video gaming.
- Continued to accept business and general premise license renewal payments on-line.
- Continued accurate booking, publishing and distribution of ordinances and resolutions.
- Scanned agenda, minutes, contracts and agreements into Laserfiche.
- Tracked passports, followed-up on those that have not arrived with the Chicago Passport Agency, and maintained 100% accuracy for passport applications.
- Assisted in processing/issuing pet licenses.
- Tracked all FOIA requests for archiving.

- Logged all foreclosures received by the Clerk's office and inform appropriate department personnel about all that were reported to the office in a timely manner.
- Continued to update a detailed list of all contracts and agreements including their location.
- Facilitated Cook County with their Early Voting.
- Record all necessary documents with the Cook County Clerk.

#### Goals, Objectives and Performance Measures

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Achieve a minimum target of 85% with a goal target of 100% re-licensing of business licenses within 60 days post renewal deadline (April 30)	Percent of licenses renewed within 60 days of expiration	99%	85%	85%	85%
	Achieve a minimum target of 85% with a goal target of 100% re-licensing of General Premise licenses (GP) within 60 days post renewal deadline (August 31)	Percent of licenses renewed within 60 days of expiration	99%	85%	85%	85%
	Continue to increase collection timeliness of contracts and agreements within 90 days of approval	Percent of contracts/agreements collected within 90 days of approval	94%	96%	90%	90%
	Ensure that the Clerk's Office maintains 100% accuracy in passport acceptance and prompt follow-up on tracking	Percent of accuracy in passport acceptance	100%	100%	100%	100%
	Increase awareness of passport services at the Village to help increase the number of passports processed	Number of passports processed	495	424	450	450

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	161,352	183,000	184,620	182,340	-0.4%
Employee Benefits	82,941	111,050	109,480	89,600	-19.3%
Misc. Employee Expenses	712	2,710	1,310	2,680	-1.1%
Commodities	4,070	6,210	6,260	6,260	0.8%
Contractual Services	13,058	15,650	15,110	15,660	0.1%
Capital Outlay	-	100	100	100	0.0%
Cost Allocation	(28,440)	(34,470)	(34,040)	(31,200)	-9.5%
<b>Total</b>	<b>233,693</b>	<b>284,250</b>	<b>282,840</b>	<b>265,440</b>	<b>-6.6%</b>

## Budget Highlights

### *Employee Benefits*

The 19.3%% decrease is resulting from decrease in health insurance costs.

### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.



# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

### Description

The Human Resources Management (HRM) Division's mission is to facilitate the various processes involved in building, servicing the needs of, and retaining a stable, career-oriented workforce that includes approximately 350 full-time employees. The main objective is to cultivate a productive and diverse workforce dedicated to the concept of public service. Human Resources Management is also dedicated to protecting the health and safety of its workforce by promoting a safety conscious, drug and harassment free work environment.

The HRM staff, which consists of five budgeted positions, is divided into two main operational functions. The first function is Human Resources, whose mission is to serve its customers (department staff, employees, applicants, candidates for appointment and the general public) in the areas of recruitment and selection, compensation practices, benefit administration, employee relations, contract negotiation and administration, employee development, and policy interpretation and formulization. The second function is Risk Management, whose mission is to protect the safety and health of Village residents, employees and that of the general public; to promote a safety conscious environment; to ensure that insurance coverage is in place to protect the assets of the Village; to ensure continued Village operations and services; and to eliminate or reduce the conditions and practices which cause loss.

	2022	2023	2024
<b>FTE's – Full Time</b>	3.20	3.20	3.40
<b>FTE's – Part Time</b>	0.80	0.80	0.80

### 2023 Accomplishments

- After analysis and review, recommended the implementation of new Blue Cross Blue Shield Blue Choice Options PPO with HRA account and Blue Advantage HMO for non-union employees.
- Collaborated with Assistant Police Chief and EMA Coordinator in the creation of emergency plan resources for employees (active threat, lockdown and shelter/severe weather and evacuation).
- Organized and promoted Village wide Public Service Recognition Week.
- Successfully provided Affordable Care Act 1094 and 1095 forms to both employees and IRS.
- Administered online anti-harassment training program for all employees as required by the state of Illinois.
- Administered online cybersecurity training for all employees in meeting cyber risk underwriting requirement.

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

- Coordinated online benefit Open Enrollment for all employees through the Employee Access Center (EAC).
- Achieved a 68% participation rate of insured employees in the Village blood draw/Health Risk Assessment.
- Successfully transitioned from IPBC benefits administration system Businessolver to Plan Source.
- In partnership with Health and Human Services, promoted and facilitated employee open enrollment and Benefits of Wellness event.
- Updated DOT Drug and Alcohol policy.
- Assisted Police Department with reorganization of Command staff positions (Lieutenant to Commander).
- Risk Manager researched and completed annual insurance renewal.
- Assisted General Government in the completion of the collective bargaining agreements between the Village and Fire Union IAFF Local 2061 and Public Works Union Teamsters Local 700.
- HRM facilitated the recruitments for open positions: Economic Development Specialist, GIS Manager and Accounting Manager.
- Organized and conducted annual Safety Lunch for Village employees.
- Developed and implemented Employee Separation and facility Restriction Policy.
- Provided Village-wide Active Threat Training.
- Successfully transitioned from occupational health provider Physicians Immediate Care to WellNow.

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, and foster sustainability and increase accessibility and convenience to residents and businesses.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Transition to new applicant tracking and onboarding system (Criterion)	Percent of transition completed	N/A	N/A	70%	100%
	Transition to online Personnel Action Notices through Laserfiche	Percent of transition completed	N/A	N/A	N/A	100%
Ensure the health, welfare, and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police, and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Continue to increase insured employees awareness of the Village blood draw/Health Risk Assessment to achieve a 75% participation rate	Percent of employee participation in the Health Risk Assessment	58%	60%	68%	75%

# HUMAN RESOURCE MANAGEMENT

Village of Hoffman Estates

Continue to advance a progressive work environment through employee training and organizational development programs and initiatives. Prepare for organizational succession by providing a leadership training program and advanced workforce planning. Conduct specific training for Time Management, Crisis Intervention, and Ethics education, and budget for position-specific and technology training.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Organizational Development	Provide employee development training to 70% of Village organization	Percent of employee development training provided	25%	50%	75%	75%
	Achieve a 98% level of employee satisfaction of survey respondents with training provided	Percent level of employee satisfaction	100%	100%	N/A	100%
	Establish a Career Development and Goal Setting program through the employee performance evaluation process which identifies employee leadership training needs.	Percent completion of Leadership Development Program	28%	40%	40%	50%

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	399,071	429,120	448,050	488,920	13.9%
Employee Benefits	170,583	175,130	176,310	194,960	11.3%
Misc. Employee Expenses	7,973	7,840	7,800	8,460	7.9%
Commodities	15,658	17,160	16,850	18,050	5.2%
Contractual Services	110,980	160,230	135,610	160,400	0.1%
Cost Allocation	(76,390)	(85,280)	(84,310)	(91,610)	7.4%
<b>Total</b>	<b>627,875</b>	<b>704,200</b>	<b>700,310</b>	<b>779,180</b>	<b>10.6%</b>

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

### **Budget Highlights**

#### *Salaries & Wages*

The 13.9% increase in Salaries & Wages is due to position reclassifications and wage increases.

#### *Employee Benefits*

The 11.3% increase in Employee Benefits resulted from increasing the Village Tuition Reimbursement program.

#### *Misc. Employee Expenses*

The 7.9% increase is due travel and training expense increases.

#### *Commodities*

The 5.2% increase is due to an increase in employee anniversaries and retirement lunch expenses.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

## Description

The Communications Division of General Government helps accomplish the Village Board's goal of providing clear and consistent communication to Village residents and businesses. The division coordinates all of the Village's marketing and public information functions, including the Village website, social media, the Citizen newsletter and press releases. Further, the Communications Division facilitates economic development marketing efforts by working collaboratively with staff, consultants and the Village's Economic Development Commission. The Communications Division also includes Multimedia Production, which produces all content for the Village's cable access (Comcast Channel 6 / U-Verse Channel 99) and YouTube channels.

	2022	2023	2024
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.70	0.70	0.70

## 2023 Accomplishments

- Social media continues to provide the Village with direct and effective communication channels with residents and the local business community. Social media has continued to grow in popularity, with 6,300 followers of the Village's Facebook page (up nearly 8 % from 2022) and over 500 posts published on the platform in the past year. The Village also has 925 followers on Instagram (up 28% from 2022) and 1,760 followers on LinkedIn (up nearly 24% over the past year). The Facebook presence for the Hoffman Estates Police and Fire Departments also continues to expand. The Police Department has 6,000 followers (up 15% from last year), while the Fire Department has over 3,300 followers (up 10% from last year). New this year, the Village has posted several short-form videos made specifically for social media, including the "Why I Serve" video for Public Service Recognition Week, "Welcome New Business" ribbon cutting highlights, the "In Hoffman" video series, and a GIS Manager recruitment video.
- Use of the Village's website continues to grow year-over-year as the Village makes more services and information available online. In 2023, the new eTrakIt permitting function was introduced, the Health and Human Services vaccination appointment portal launched. Additionally, the rollout of an updated agenda management portal that will provide users with an improved interface on the Village website is anticipated for early 2024.
- The Multimedia Production Division has produced and posted over 1,400 videos to the Village's YouTube channel, featuring everything from summer concerts and Commission events, to grand openings and special programs. The Village continues to live stream Village Board and Standing Committee meetings on YouTube. The YouTube channel has 3,100 subscribers as of October 2023 (an increase of approximately 10% year-over-year).

- The eNews weekly email sharing Village events, meeting updates, and important community information is a key communication tool. The total number of eNews subscribers has continued to grow, increasing by 1.7% over last year. Each week's eNews includes information briefs that direct users to additional information, with the goal of increasing traffic to the Village's website and social media accounts. Tracked information shows that on average, 55% of all eNews messages were opened in the past year, an increase of 6% over the last year. This is also significantly above the "industry average" of 36% (according to mass email service provider Constant Contact).
- Produced the second annual "Budget in Brief" publication, a simple, user-friendly, 4-page document explaining the highlights of the Village's Annual Budget and capital program. This publication was printed as a stand-alone document and was included as an insert in the March/April edition of the Citizen newsletter.
- Supported marketing efforts for the "Feel the Energy" Economic Development marketing campaign. This included producing six versions of video for use in TV commercial ads, writing and producing a 30 second spot for radio advertising, producing two digital and two print advertisements for trade publications, and updating the trade show booth and other promotional materials for the campaign.
- Collaborated with staff to produce annual publications including the Economic Development Annual Report, the Construction Times newsletter, the Water Quality Report, and the Northwest Fourth Fest mailer.
- Televised all Village Board and Committee meetings on Channel 6/99. Livestreamed and archived all meetings on YouTube.
- Successfully and responsively addressed all resident inquiries regarding telecommunications services. Navigated the complexities to resolve resident issues that require the assistance of more than one utility (ComEd, Comcast and/or AT&T).
- Continuously produced a variety of productions on the virtual set in the video production studio in partnership with Village departments and commissions, including the "State of the Village" video for the Hoffman Estates Chamber of Commerce's annual Update Breakfast meeting and the monthly "live Citizen" community news program.
- Produced a series of safety training videos for internal use in partnership with the Human Resources Management and Emergency Management departments.
- Installed a new Storage Area Network (SAN) and video editing equipment for the Multimedia Division.

- Initiated the branding project update for the Village's printed and digital assets, with plans to carry new brand standards into the website redesign project in 2024.
- Initiated work the Conference/Training Room AV Upgrade project to improve and enhance the sound system and device connectivity in the Hennessy Conference Room and the Alexa and Lam Training Rooms.
- Produced promotional videos to promote Village commission events.

### Goals, Objectives and Performance Measures

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Estimate	FY23 Estimate	FY24 Target
Technology	Continue to actively publicize eNews to build and engage audience	Percent of increased subscribers of eNews from previous year	1.2%	1.9%	1.7%	2.5%
	Maintain open rate of 35% or better for eNews subscribers to drive traffic to Village website	Percent of eNews open rate/ engagement	39.0%	49.0%	55.0%	58.0%
	Work with various Village departments and community entities (such as schools) to produce television and internet programs accessible to the public	Number of local programs produced	42	72	81	85
	Ensure Village Board and Board Committee meetings are televised and accessible to the public	Percent of public meetings aired	100%	100%	100%	100%
	Act as a liaison between Village residents and telecommunications providers to ensure inquiries are answered and complaints addressed	Percent of inquiries resolved	100%	100%	100%	100%



## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	186,155	221,540	217,280	236,900	6.9%
Employee Benefits	91,880	90,010	88,640	92,610	2.9%
Misc. Employee Expenses	1,477	5,680	2,690	5,780	1.8%
Commodities	55,432	63,850	58,440	68,350	7.0%
Contractual Services	35,801	106,800	33,250	132,840	24.4%
Capital Outlay	179	24,400	-	8,900	-63.5%
<b>Total</b>	<b>370,924</b>	<b>512,280</b>	<b>400,300</b>	<b>545,380</b>	<b>6.5%</b>

## Budget Highlights

### *Salaries & Wages*

The 6.9% increase is due to budgeted salary increases.

### *Commodities*

The 7% increase is primarily due to increases in printing costs and subscription fees for stock audio/video accounts.

### *Contractual Services*

The 24.4% increase is due to subscription costs related to the implementation of the new agenda management system and for a website redesign project.

### *Capital Outlay*

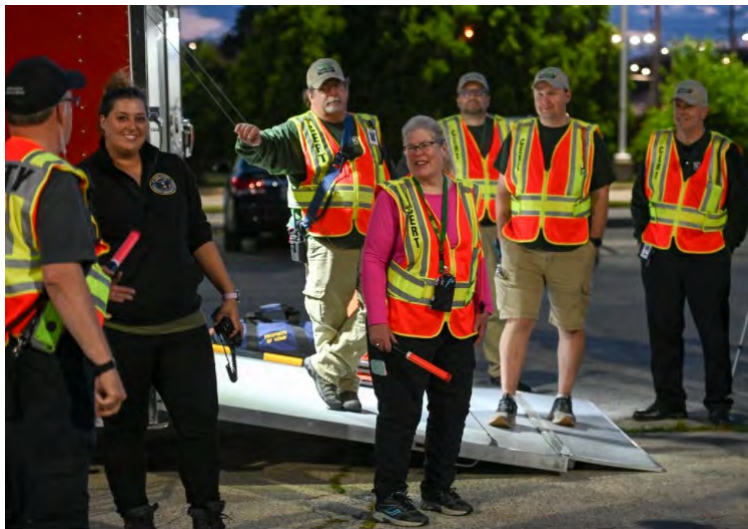
The 62.7% decrease results from the completion of a one-time Board Room AV upgrade project in FY2023.

# EMERGENCY OPERATIONS Village of Hoffman Estates

## Description

The Emergency Operations Division is staffed by a part-time Emergency Management Coordinator and budgets for the needs of the community in terms of disaster preparedness. The division facilitates the coordination of the Village's Emergency Operations Plan (EOP) and Emergency Operations Center (EOC). This function is completed in concert with all Village departments by coordinating emergency and disaster planning in a cohesive effort ensuring public safety, property preservation and full recovery of the Village in the event of disaster. Disaster planning, coordination with external agencies, EOC preparedness and updating the EOP is coordinated by the Emergency Management Coordinator. In addition, the Coordinator acts as a liaison to the County Emergency Management Association and State Emergency Management Association. The Emergency Management Coordinator is also responsible for managing an Auxiliary and Volunteer corps housed under the Emergency Management Agency, that performs traffic assistance, damage assessments, weather spotting, and HAM radio operations.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Part Time</b>	0.50	0.50	0.50



## 2023 Accomplishments

- Continued the outdoor warning siren program to maintain the Village's Warning Systems. All sirens have been upgraded to battery backed-up sirens and I have developed a schedule for future siren upgrades annually to new models once they reach 20 years of use.
- Coordinated mitigation measures and a new placement of the outdoor warning siren #9 located at Woodcreek Lane by Fulton Sirens.
- Completed the Event Action Plan for the Northwest Fourth fest, Fourth of July Parade and the Platzkonzert Festival that included coordination with all public safety departments, coordinating

# EMERGENCY OPERATIONS Village of Hoffman Estates

equipment rental from Cook County Emergency Management and all paperwork required for leadership to maintain situational awareness.

- Expanded the EMA Auxiliary and Volunteer Corps to include a Damage Assessment Team and a Faith Community Liaison. Also invested in additional public education efforts by adding two additional Park District events to the calendar.
- Conducted and coordinated multiple Damage Assessments among the EMA Damage Assessment Team after severe weather events.
- Continued to coordinate the Emergency Management Team of Auxiliary officers and volunteers for CPR certification and traffic training for emergency call out use by the Police Department.
- Completed HSEEP compliant paperwork and submitted to IEMA for Core Capability credit for training events.
- Updated Village Hall Emergency Plans to include Active Threat, Severe Weather and Evacuation procedures into a more succinct and clearer format.
- Created multiple training videos for Village personnel on the village emergency plans for Evacuation, Shelter-in-Place and Severe Weather.
- Documented all Outdoor Warning Sirens, purchase and repair history, battery life assessment and updated the annual Outdoor Warning Siren replacement plan.
- Updated the Emergency Management webpage to include additional information on emergency preparedness.
- Created a volunteer recruitment process for the EMA team to increase the volunteer base to meet the demand for additional traffic assistance. This includes advertisement and pamphlet development, outreach to Harper College and to local Emergency Management colleagues.
- Attended regular weekly meetings/ conference calls with IEMA, IDPH, Cook County, SAMC, ABBHH, JEMS and other external partners during the COVID-19 pandemic, additional statewide and national emergency discussions.
- Maintained Situational awareness on multiple facets of Emergency Management and communicated regularly to the EOC group on multiple severe weather events throughout 2023.

# EMERGENCY OPERATIONS Village of Hoffman Estates

- Submitted all required documentation to IEMA for the FY2023 Emergency Management Preparedness Grant that allows approximately 50% of the village's Emergency Operations budget to be reimbursed, include the EMC salary. This process includes maintaining good standing with our Accreditation status by regular updates of the Emergency Operations Plan (EOP), the Threat & Hazard Identification Risk Assessment (THIRA), Continuity of Operations Plan/Continuity of Government Plan (COOP/COG), the Recovery Plan, all training records and additional Hazard Specific Annexes.
- Maintained the FY 2022 Emergency Management Preparedness Grant (EMPG) through IEMA and submitted all documentation to receive grant money to fund the Hoffman Estates EMA program. Additional revenue was identified through this grant by adding the JEMS expenses into this grant reimbursement process for 2022 and future EMPGs. This grant cycle ended July 2023.

## Goals, Objectives and Performance Measures

Continue contingency planning for the provision of reliable police, fire and emergency services in disasters and extreme events. Promote awareness of the Village's Emergency Operations Plan/disaster preparedness by increasing outreach efforts to inform and educate residents and the business community.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Conduct public outreach at existing Village events and host disaster preparedness classes	Number of events hosted	3	3	5	5

# EMERGENCY OPERATIONS Village of Hoffman Estates

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	35,667	40,990	38,040	43,080	5.1%
Employee Benefits	6,569	6,270	6,070	6,740	7.5%
Misc. Employee Expenses	1,866	4,610	3,660	4,630	0.4%
Commodities	1,007	2,300	2,300	3,600	56.5%
Contractual Services	34,206	36,080	37,090	43,340	20.1%
<b>Total</b>	<b>79,315</b>	<b>90,250</b>	<b>87,160</b>	<b>101,390</b>	<b>12.3%</b>

## Budget Highlights

### *Salaries*

The 5.1% increase is due to budgeted salary increases.

### *Employee Benefits*

The 7.5% increase is due to an increase in the IMRF rate.

### *Misc. Employee Expenses*

The 0.4% increase is due to expansion of the EMA team membership.

### *Commodities*

The 56.5% increase is due to an increase in EMA team membership, small tools and recognition awards.

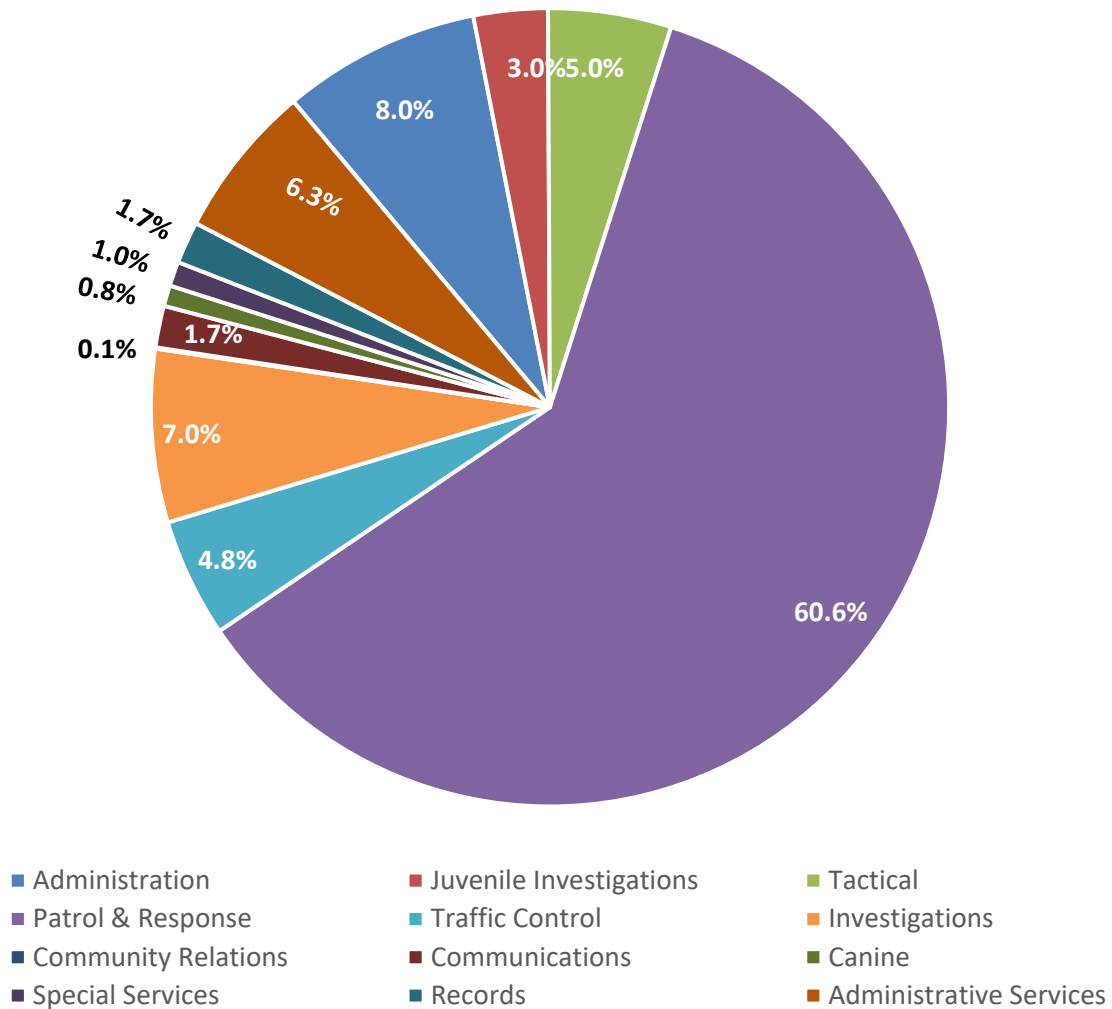
# POLICE DEPARTMENT

The Police Department is comprised of twelve divisions: Police Administration, Juvenile Investigations, Tactical, Patrol & Response, Traffic, Investigations, Community Relations, Communications, Canine, Special Services, Records and Administrative Services. The mission of the Police Department is to protect and enhance the quality of life for all who live, work and visit our community by delivering the highest quality police services.

**Total Budget**

**\$23,242,480**

**Annual Expenses by Division**



# POLICE DEPARTMENT

## Annual Expenses by Division

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Administration	1,545,380	1,657,830	1,729,790	1,866,750	12.6%
Juvenile	601,129	687,370	673,670	698,340	1.6%
Tactical	962,148	1,095,500	1,018,860	1,158,970	5.8%
Patrol & Response	13,608,913	13,250,620	13,231,400	14,088,720	6.3%
Traffic Control	853,753	1,090,360	1,001,370	1,118,720	2.6%
Investigations	1,408,149	1,642,860	1,590,540	1,628,860	-0.9%
Community Relations	9,061	12,580	12,670	12,800	1.7%
Communications	492,338	440,660	440,660	392,000	-11.0%
Canine	156,531	228,420	110,220	196,490	-14.0%
Special Services	223,494	228,250	284,630	229,010	0.3%
Records	292,595	327,450	342,450	396,790	21.2%
Administrative Services	1,074,711	1,252,690	1,426,350	1,455,030	16.2%
<b>Total</b>	<b>21,228,202</b>	<b>21,914,590</b>	<b>21,862,610</b>	<b>23,242,480</b>	<b>6.1%</b>

## Annual Expenses by Class

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	10,257,794	10,888,400	10,714,150	11,417,280	4.9%
Employee Benefits	8,956,881	8,861,900	9,000,610	9,483,050	7.0%
Misc. Employee Expenses	180,466	190,440	189,140	238,580	25.3%
Commodities	81,745	104,620	101,990	112,520	7.6%
Contractual Services	1,731,551	1,858,850	1,844,010	1,980,690	6.6%
Capital Outlay	19,765	10,380	12,710	10,360	-0.2%
<b>Total</b>	<b>21,228,202</b>	<b>21,914,590</b>	<b>21,862,610</b>	<b>23,242,480</b>	<b>6.1%</b>

# POLICE ADMINISTRATION

Village of Hoffman Estates

## Description

The Police Administration Division is responsible for the development and implementation of Police Department goals and objectives, budget, research and development and various innovative programs. In addition, Police Administration sets Departmental policy, writes, reviews and updates general orders and ensures annual testing on those orders are conducted for all personnel. They are also responsible for ensuring Department personnel are appropriately trained and adequately equipped for their day-to-day operations. Risk management is also considered a priority for the Police Administration Division.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	6.50	6.00	6.00





# POLICE ADMINISTRATION

## Village of Hoffman Estates

### 2023 Accomplishments

- All state required training mandates were met in 2023 through ILETSB online learning networks and in person classes. We continued to utilize new software to automatically update officers when training was due to ensure compliance and reduce staff hours monitoring independent training.
- Continued to utilize our in-service training program to meet the state requirements for training. The entire department trains in 2 day blocks (4 times a year) at our station on topics which the state mandates. During this year officers have received certification in courses taught by our own staff which meet Illinois Law Enforcement Training and Standards Board requirements. This training includes scenario based training to mirror real life law enforcement challenges that were seen across the nation.
- Continued to successfully administer the Administrative Adjudication program, allowing the Village to hold hearings for local ordinance violations.
- Facilitated the promotion of 1 Sergeant, 1 Commander, 1 Deputy Chief, and 4 probationary officers to replace retired Officers or Officers that had departed from the department.
- The new Axon Body Worn Camera and in-car camera program became operational in 2023. This was a significant project that will enhance transparency with the public and help keep our officers safer.
- The police department continued community beat meetings which is a chance for the residents of specific geographic areas in the Village to meet their beat officers and command staff. Presentations was given on crime trends and safety tips. In addition, residents were given the opportunity to ask questions and voice any concerns. These will continue in 2024.
- Enhanced our website in line with an initiative to be more transparent with the public. This will be an ongoing process in 2024 as we develop more streamline forms of communication.
- Worked with the IT Department on updating the Emergency Operations Center (EOC) to ensure that it is functional and operational in an emergency.
- Worked with the Third District Court in implementing the no cash bond system that went into effect on September 18, 2023 in Illinois.
- Implemented a new hiring process to allow for new police officer applications to be accepted year-round to allow for a larger pool of qualified applicants and promote the department's commitment to recruitment.

# POLICE ADMINISTRATION

## Village of Hoffman Estates

- Implemented the rank of Commander to eliminate the rank of Lieutenant to allow for a more cohesive and structured command staff.

### Goals, Objectives and Performance Measures

Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Organizational Development	Ensure staff members receive training and are tested in the Red Policy General Orders	Percent of staff members who have completed testing within three months	100%	100%	100%	100%
	Ensure employees receive training through the Illinois State Law Enforcement Training and Standards Board's mobile training unit	Percent of employees receiving 40+ hours of training	100%	100%	100%	100%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	755,656	763,630	768,400	812,170	6.4%
Employee Benefits	401,357	441,670	439,470	497,960	12.7%
Misc. Employee Expenses	3,644	7,920	7,460	7,700	-2.8%
Commodities	19,668	37,150	37,020	38,150	2.7%
Contractual Services	364,379	404,930	475,080	508,240	25.5%
Capital Outlay	676	2,530	2,360	2,530	0.0%
<b>Total</b>	<b>1,545,380</b>	<b>1,657,830</b>	<b>1,729,790</b>	<b>1,866,750</b>	<b>12.6%</b>

### **Budget Highlights**

#### *Employee Benefits*

The 12.7% increase is due to a increase in health insurance, life insurance, Social Security, and Medicare expenses.

#### *Misc. Employee Expenses*

The 2.8% decrease is due to a decrease in travel and training-related expenses.

#### *Commodities*

The 2.7% increase is due to enhancing our awards committee.

#### *Contractual Services*

The 25.5% increase is due to enhancing performance evaluation software.

# JUVENILE INVESTIGATIONS Village of Hoffman Estates

## Description

The Juvenile Investigations Division investigates all crimes against children, such as physical abuse and sexual abuse. The Division investigates all crimes that involve juvenile offenders and suspects. They render decisions regarding juvenile offenders to include station adjustments, social referral, peer jury or petition to Juvenile Court, and arrange for detention at the Cook County Juvenile Temporary Detention Center. High School Consultants handle the same duties and any incidents occurring on school property. The Division coordinates the Peer Jury Program and the Tobacco Enforcement Program and coordinates with other social service agencies concerning juvenile offenders and juveniles or families in crisis. The Division also coordinates meetings with all public and private school district concerning all matters of school safety.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	3.25	3.25	3.25

## 2023 Accomplishments

- The Juvenile Division continues to assist our local public and private school districts with content, design and implementation of emergency plans, otherwise known as a Lockdown Plan. This involves meetings with school officials several times throughout the year to discuss, review and make improvements to emergency preparedness. The Division also conducts lockdown drills at every school in Hoffman Estates at least twice a year as mandated by the Illinois School Safety Drill Act.
- In 2023, the Juvenile Division worked with District 211 on new technology to detect and prevent active school threats.
- The Juvenile Division continues to work with the Children's Advocacy Center to take part in their bi-annual re-accreditation process, during which the Juvenile Division attended monthly case review meetings as well as several interviews conducted by the re-accreditation board.
- The Hoffman Estates Peer Jury Program continues to evolve in 2023 by adding new jurors and updating the peer jury process. Peer Jury is a court alternative program that provides consequences and positive outcomes to youthful offenders that would otherwise be screened out of the juvenile court system or have no other consequences. This program continues to evolve as new legislation is enacted. The Juvenile Division is researching options for community service directly serving our community as part of the programs dispositions.
- The Juvenile Division participated in the annual Champions of Children Conference. The Juvenile Division attended the Illinois Juvenile Officer's Association Conference as well as the Illinois School Safety Conference. Juvenile Investigators continue to supplement their professional training by

# JUVENILE INVESTIGATIONS Village of Hoffman Estates

attending webinars and intelligence sharing with organizations such as the North Suburban Juvenile Officers Association, the Illinois Juvenile Officers Association, and school district safety Committees.

## Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Promote eligible juveniles away from the criminal court system and into community based rehabilitation programs	Percent of juveniles placed in community programs	71%	97%	84%	84%

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	334,116	368,150	331,590	360,830	-2.0%
Employee Benefits	246,923	296,120	321,910	313,060	5.7%
Misc. Employee Expenses	3,000	3,100	3,100	3,100	0.0%
Commodities	400	800	400	800	0.0%
Contractual Services	16,690	19,200	16,670	20,550	7.0%
<b>Total</b>	<b>601,129</b>	<b>687,370</b>	<b>673,670</b>	<b>698,340</b>	<b>1.6%</b>

## Budget Highlights

### *Employee Benefits*

The 5.7% increase is due to an increase in insurance.

### *Contractual Services*

The 7.0% increase is due to a rise in cost for liability insurance.

**Description**

The role of the Tactical Section is to identify and target problem areas within the Village and direct activities to eliminate these problems. The primary focus is "Zero Tolerance" on criminal gang activity and suppression of these activities. The Division also develops and exchanges criminal intelligence with other divisions and external agencies. It supplements other units and divisions within the Police Department with additional labor as needed.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	5.00	5.00	5.00

**2023 Accomplishments**

- The Tactical Section participated in monthly gang and crime suppression patrols within Hoffman Estates and our neighboring police departments. Sharing Intelligence real time utilizing various messaging applications which expedite the information be communicated. The Tactical Section was utilized by neighboring community departments during undercover drug operations, search warrants and acts of violent crime.
- The Tactical Section continued community outreach by attending community functions. The Tactical Section maintains relationships with each local hotel manager and provides these hotel managers with crime statistics unique to their location in an effort to work together to decrease crime in these areas.
- The Tactical Section worked in conjunction with the Illinois State Police utilizing undercover operations to target a known drug house. The investigation resulted in several drug purchases followed by a search warrant. The targeted residence is currently in seizure proceedings and is no longer operating.
- In 2023 the Tactical Section continued to prioritize its efforts in the area of gang and narcotics enforcement. To date the Tactical Section made over 5 drug arrests, 40 misdemeanor arrests, 15 felony arrests, and 31 warrant arrests. The Tactical Section had 10 gang contacts, 200 suspicious auto investigations and contact with over 800 people in conjunction with their patrol efforts.
- The Tactical Section conducted 288 hours of surveillance which resulted in over 47 criminal warrant arrests.

## Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Continue to educate the community on gang awareness to help identify and reduce gang activity	Number of Anti-Gang classes held	11	7	5	7
	Ensure gang graffiti is identified and removed within 14 days of report	Percent of gang graffiti removed within 14 days	100%	100%	100%	100%

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	502,275	573,160	501,310	607,320	6.0%
Employee Benefits	413,246	488,310	486,910	515,070	5.5%
Misc. Employee Expenses	3,050	3,800	3,800	3,800	0.0%
Commodities	108	100	100	100	0.0%
Contractual Services	25,910	30,130	26,740	32,680	8.5%
Capital Outlay	17,559	-	-	-	N/A
<b>Total</b>	<b>962,148</b>	<b>1,095,500</b>	<b>1,018,860</b>	<b>1,158,970</b>	<b>5.8%</b>

## Budget Highlights

*Salaries & Wages*

The 6% increase is due to contractual increases.

*Contractual Services*

The 8.5% increase is due to a rise in cost for liability and workers compensation insurance.

### Description

The primary objective of the Patrol & Response Division is to respond to calls for service by the public. As first responders, patrol officers have the responsibility to take immediate control of any situation with the goal of preserving life and property. They complete written reports of incidents to which they are assigned and request additional resources as needed. When not assigned to calls for service, patrol officers patrol their beats and conduct traffic law enforcement and crime prevention measures. Increased emphasis has been placed on patrolling our schools, businesses, and residential areas.

At the start of each watch, patrol officers are briefed at roll call on recent incidents that may require additional attention. Specific areas are targeted for extra patrols and officers are encouraged to use their training and experience to resolve problems with community interaction. This type of interaction between the police and community members helps to reduce repeated traffic related problems and criminal activities in various locations while building long-term relationships between members of our Police Department and our residents.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	63.75	63.75	64.75





### 2023 Accomplishments

- With the departure of veteran officers due to retirement, the Department continues to place an emphasis on training and mentoring new officers. The Field Training Officers provided daily training to four (4) new probationary officers who were hired from December 2021 through 2022 and completed the 14-week program.
- In accordance with the new Safe-T Act, the Patrol Division was provided with new mandated training and adapted to the many department policy and procedures changes.
- Emphasis on traffic safety and speed enforcement became a priority as citizens returned to more frequent driving. The Patrol Division enforced 49 extra patrols which is dedicated traffic enforcement that lasts for a minimum of two (2) weeks targeted towards areas identified by traffic complaints from residents.
- In 2023 the department continued assigning veteran officers to semi-permanent beats. This allowed for the officer to get to know their residents better and have a better understanding of the crime trends in their area because of the amount of time they patrolled the area. In 2023 we expanded this by assigning sergeants to specific beat areas. This allows residents to streamline any concerns and allow our supervisors to place focus and priority on their areas.
- The Community Response Officer Team (CRO) continues to receive specialized training in areas such as mental health and swat tactics. These officers are identified by the letters CRO on their vehicles and have specialized equipment in the event that a response is needed in extreme mental health calls or critical incidents. These officers are trained to take the lead response in these areas due to their enhanced training.
- Our Patrol Division continues to work with our social worker in identifying and providing services to residents. A referral process was put into place that allowed officers to either request the social worker to the scene or refer a call for service to her to follow up on. We have found that this streamlines the process and provides residents with services in real time. This also provides the officers with additional resources.
- Foot patrols in residential and business areas were conducted regularly. Extra foot patrols were directed in response to specific crime trends.

### Goals, Objectives, and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Increase presence of focused patrols on school grounds to enhance safety and security	Number of hours patrolled on school grounds	1690	2300	1800	1800
	Develop and update action plans and lockdown drills to ensure the most effective response	Number of lockdown drills conducted each school year	17	20	20	20
	Increase presence of foot patrols in business areas to enhance safety and security	Number of foot patrols on business properties	698	717	400	600
	Increase presence of extra patrols in business areas to enhance safety and security	Number of targeted extra patrols at local businesses	36	10	45	45
	Increase presence of foot patrols and extra patrols in multifamily residential areas to enhance safety and security	Number of foot patrols and extra patrols in multifamily residential areas	145	81	80	80

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	6,461,459	6,532,510	6,485,550	6,868,410	5.1%
Employee Benefits	6,561,645	6,061,500	6,149,950	6,501,130	7.3%
Misc. Employee Expenses	147,878	144,170	144,270	179,320	24.4%
Commodities	49,471	47,570	46,860	53,360	12.2%
Contractual Services	387,106	458,720	398,620	481,170	4.9%
Capital Outlay	1,354	6,150	6,150	5,330	-13.3%
<b>Total</b>	<b>13,608,913</b>	<b>13,250,620</b>	<b>13,231,400</b>	<b>14,088,720</b>	<b>6.3%</b>

### Budget Highlights

#### *Salaries & Wages*

The 5.1% increase is, in part, due to filling open vacancies along with contractual salary increases.

#### *Misc. Employee Expenses*

The 24.4% increase is due to an increase in new hire uniforms and equipment.

#### *Commodities*

The 12.2% increase is due to an increase in the cost of ammunition and taser cartridges.

#### *Contractual Services*

The 4.9% increase reflects the additional cost for mental health screening and software licenses.

#### *Capital Outlay*

The 13.3% decrease is due to the essential equipment being purchased the previous year.

### Description

The Traffic Division coordinates all traffic safety related programs for the Police Department, which includes enforcement, education and the removal of abandoned autos. This Division also coordinates special events including numerous 5K runs. Officers are on call 24 hours a day for serious personal injury and fatality crashes.

Traffic's programs include child passenger safety, impaired driving enforcement, speed related violations, safety belt and child seat use, overweight truck permits and enforcement. Special efforts are coordinated during Child Passenger Safety Week, Buckle Up America Week, Click It or Ticket campaigns, You Drink–You Drive–You Lose, and National Drunk and Drugged Driving Prevention Month.

Another function of this Division is to coordinate the Northwest Fourth Fest activities, including traffic control, carnival grounds patrol, finance security and fireworks traffic direction. The Traffic Division also coordinates the logistics of traffic control during the annual 4<sup>th</sup> of July parade. The Fourth Fest was canceled in 2022 so the Division was not utilized for this, however we anticipate that it will be in 2023.

Traffic also coordinates the use of the Police Department's resources regarding traffic related extra patrol requests. Additionally, they work on special traffic projects with the Transportation and Engineering Division and the Public Works Department, which include tracking the worst crash locations and traffic flow concerns. Further, they are responsible for the red light camera reviews for the nine different locations within the Village. All of the school crossing guards report directly to the Traffic Section Sergeant who is responsible for training, scheduling, payroll, etc.

	2022	2023	2024
<b>FTE's – Full Time</b>	2.00	3.00	3.00

### 2023 Accomplishments

- In 2023 manpower allowed the Traffic Division, who was previously supplementing patrol and was assigned to a patrol schedule, to be reassigned to a traffic schedule. This has allowed for our department to bring back an emphasis on traffic related enforcement and investigations.
- The Traffic Section was able to obtain \$34,672.00 in Sustained Traffic Enforcement Program grant funding for the Police Department from the Illinois Department of Transportation. The funding will be used to fund additional traffic safety enforcement details from October 1<sup>st</sup>, 2023 through September 30<sup>th</sup>, 2043. The additional enforcement will focus on DUIs, speeding, and occupant protection violations and other traffic related areas of concern throughout the Village.
- The Hoffman Estates Police Department continued participation in the MCAT Serious Traffic Accident Reconstruction Team (STAR). Our traffic crash investigators assigned to the STAR team continue to train with the team and are gaining additional experience investigating serious and fatal crashes. To date, MCAT / STAR Team has been activated 17 times in 2023.

- Truck safety is a priority within the Traffic Division. Two traffic officers are certified as truck enforcement officers through the Illinois Truck Enforcement Association. Traffic officers work with the Illinois State Police and the Illinois Department of Transportation to conduct overweight truck enforcement. Traffic officers also conduct routine roaming patrols looking for overweight truck violations. Check points associated with this were reduced in 2023 by the Illinois State Police due to manpower and staffing adjustments. We anticipate that these will be back up and running in 2024.
- Traffic officers, along with Transportation and Engineering utilize radar traffic counters (Armadillo) to monitor traffic counts and vehicle speed data in numerous areas of the Village. The Traffic Section uses the data from the radar counters to more efficiently determine if extra enforcement efforts are necessary and what time of the day those efforts should be focused on to be most beneficial. The Traffic Section and the Village's Transportation and Engineering section use that data to determine if other roadway engineering methods may be necessary to address the issue. In May 2023 the village installed two solar mounted speed signs on Ash Rd through the assistance and dedicated work of Larsen Middle School students and their "Project Speedbusters" project. The students collected surveys of residents, analyzed previous years data in this area and hosted numerous fundraisers to offset the initial purchase cost. These signs will be able to assist the Village in collecting data to target any area of future enforcement needs.

### Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Effectively utilize the Traffic Accident Reduction Goal Enforcement Team (TARGET) in high violation areas to ensure safety within the Village	Number of hours spent on TARGET details within the Village	106	70	93	140
	Continue to utilize the truck safety and overweight program on commercial vehicles in cooperation with the Illinois State Police	Number of truck safety investigations	1005	6	43	200

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	375,673	438,510	354,460	441,420	0.7%
Employee Benefits	175,349	301,310	300,000	316,750	5.1%
Misc. Employee Expenses	2,270	3,270	2,370	11,570	253.8%
Commodities	974	1,130	1,170	1,230	8.8%
Contractual Services	299,311	345,440	342,670	346,750	0.4%
Capital Outlay	176	700	700	1,000	42.9%
<b>Total</b>	<b>853,753</b>	<b>1,090,360</b>	<b>1,001,370</b>	<b>1,118,720</b>	<b>2.6%</b>

### Budget Highlights

#### *Employee Benefits*

The 5.1% increase is due to filling a position vacancy along with increases in life insurance and Medicare expenses.

#### *Misc. Employee Benefits*

The 253.8% increase is due to an increase in training and travel expenses for accident investigation/reconstruction school.

#### *Contractual Services*

The 42.9% increase is due to an increase of liability insurance expense.

### Description

The Investigations Division thoroughly investigates all assigned cases to ensure the timely arrest of offenders. The Division locates and questions victims, complainants, witnesses and suspects. It keeps complete reports and updated files on each case, maintains sources of information, gathers and processes evidence, serves arrest and search warrants and conducts background investigations. The Division also conducts liquor license inspections, makes presentations to community groups, assists prosecuting attorneys in the preparation of court cases, and enforces all laws and ordinances within the Village.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	8.00	7.50	7.00

### 2023 Accomplishments

- The Investigations Division continued to review all current Hoffman Estates residents who have applied for a Concealed Carry License and filed objections if necessary. The Investigations Division also assists the Illinois State Police Firearm Services Bureau with compliance processes for residents required to surrender their revoked Concealed Carry License and/or revoked Firearm Owners Identification (FOID) cards and further assist with completing paperwork to surrender or transfer firearms and ammunition they are no longer legally permitted to possess. Again this year a complete audit was done of the status of all residents that possessed a FOID card that was revoked or expired. The Investigations Division has worked in conjunction with the Illinois State Police on compliance checks at individual residences in an effort to bring all residents into compliance.
- The Investigations Division maintains a list of all registered sex offenders and registered violent offenders residing in Hoffman Estates and ensures compliance with each individual's court ordered registration requirements. This list is available to the public through the police department's webpage.
- Our Social Worker is assigned to the Investigations Division. The Social Worker focuses on mental health services such as crises intervention, housing, chemical dependency, and domestic violence. This has greatly expanded the department's abilities to offer services and support to victims of crime and residents of the Village. Our social worker is heavily utilized by our police officers, investigators, the fire department, and health and human services. The police department will be requesting an additional social worker in the 2024 budget.
- The Investigations Division conducts compliance inspections at all businesses having liquor licenses and any businesses having video gaming licenses.
- Investigators attended the annual conference sponsored by the Illinois Homicide Investigators Association. Investigators supplemented this professional training by attending webinars and intelligence sharing meetings.

# INVESTIGATIONS

## Village of Hoffman Estates

- The Investigations Division conducted pre-employment background investigations for numerous police officer applicants, fire applicants, EMA intern applicants and front desk personnel.
- Investigators are now utilizing Cellebrite for serious investigations that require cellphone analysis. Currently two investigators are trained on this advanced technology that will make the Investigations Division more efficient.
- Our Investigations Division has partnered with surrounding agencies to develop a task force to share intelligence and intercept criminal activity. This has proven to be effective when preventing “car take over” groups that threatened several suburbs this summer.

### Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Ensure case clearance of 76% or greater for all cases by utilizing all the Departments’ resources to complete investigations	Percentage of cases cleared	90%	89%	80%	80%
	Conduct quarterly sex offender checks by verifying residency and compliance with all State laws	Percentage of offenders in compliance	100%	100%	100%	100%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	728,778	865,760	872,080	870,520	0.5%
Employee Benefits	616,022	702,070	643,010	659,070	-6.1%
Misc. Employee Expenses	13,544	18,390	20,570	21,390	16.3%
Commodities	1,573	2,650	2,500	3,600	35.8%
Contractual Services	48,232	52,990	48,880	72,780	37.3%
Capital Outlay	-	1,000	3,500	1,500	50.0%
<b>Total</b>	<b>1,408,149</b>	<b>1,642,860</b>	<b>1,590,540</b>	<b>1,628,860</b>	<b>-0.9%</b>



### **Budget Highlights**

#### *Employee Benefits*

The 6.1% decrease is due to a reduction in IMRF expenses.

#### *Miscellaneous Employee Expenses*

The 16.3% increase is due to an increase in travel and training expenses relating to certifications.

#### *Contractual Services*

The 37.3% increase is due to fees associated with annual software subscriptions.

# COMMUNITY RELATIONS

## Village of Hoffman Estates

### Description

The officer assigned to the Community Relations Division coordinates and conducts public education programs such as Drug Abuse Resistance Education (D.A.R.E.), Personal Safety, field trips for D.A.R.E. students, and school public safety classes for our community students. This officer also coordinates and conducts crime prevention programs and security seminars for Village residents and businesses, including events for the elderly at Devonshire and Brookdale Senior Living. This division is instrumental in the coordination and training of the Hoffman Estates Police Explorer Post. Additionally, this officer conducts fingerprinting for employment, background checks, station tours, and they administer public safety programs at Park District Safety Town, Day Care Centers and School Career Days.

Currently, one uniformed officer serves in the Problem-Oriented Policing (POP) Unit of the Special Services Division. The POP Officer continues to concentrate on recurring isolated problems in a proactive manner and devises unique methods to resolve these problems. This officer also manages numerous outreach functions including but not limited to the Neighborhood Watch Program, Citizens Police Academy, the New Teen First Responder Academy, and Police Explorers. In 2023 this officer also took on new hire background investigations and sex offender registrations to assist the Investigations Division. The POP Officer is instrumental in the planning and coordinating of our annual National Night Out.





### 2023 Accomplishments

- Instructed the 10-week D.A.R.E. curriculum to fourteen (14) 5<sup>th</sup> through 12<sup>th</sup> grade classes at local schools. Over 280 students had the opportunity to learn about various topics, including newer curriculum on: the dangers of drugs and alcohol, communication, peer pressure, bullying and internet safety. We currently instruct the program at five (5) schools. Lakeview Elementary was added in the spring of 2023. The goal for 2024 is to add John Muir and/or Armstrong School.
- Provided presentations such as when to call 911, and safety awareness training to preschool through 8<sup>th</sup> grade students in local schools, park district day camps, boy/girl scout troops, and local day care centers.
- Presentations to our senior community were conducted emphasizing new financial scams targeting that community. There was a high emphasis put on the new IDES Scams. Social media platforms were consistently updated with current information on these new scams targeting the community and tips on how to decrease the impact to the public.
- Continued to assist with the local ordinance adjudication hearings at the police department.
- Maintained a strong focus on fostering positive relationships in the community. We recognize more now than ever the importance of working with the community in helping to prevent crime. Community meetings were held with multifamily housing complexes across the Village as well as community beat meetings. Other events such as “Cone with a Cop”, “Freezy Friday” and “Cocoa with a Cop” allowed the community to interact with our officers in a fun way.
- We actively recruited Police Cadet Post 806 after several explorers graduated the program and left for college. Twenty new cadets were recruited this year, and we are looking to increase our program to 30 cadets. This is the most we have ever had in the program. The Cadet Post assisted this year with the fishing derby, Thursday night concerts in the park, Shop with a Cop, the Thanksgiving food drive, and National Night Out. This group of dedicated volunteers is an asset

to our police department and the community. The Hoffman Estates Police Department is proud to sponsor such an amazing group and help foster the future of law enforcement. In 2023 we actively recruited in our local high schools allowing students to “volunteer” in the program for community service hours without obligating the students to commit to the program. This significantly enhanced our numbers, and we are hopeful that this experience will lead to more applications after the volunteer period. This has proven to be an effective program for the fostering of future police officers.

- The POP Officer continues to work closely with Neighborhood Watch groups and property management for our local multifamily living areas. They are kept informed about changing crime trends and provided information on how to prevent crimes in the area. We also frequently communicate through these groups when inaccurate information is circulating on social media. The POP Officer identified that specific areas of the Village did not have active Neighborhood Watch groups and dedicated time to educating the residents and forming new groups. We added one (1) Neighborhood Watch Group to our community in 2023 bringing our total number to seven (7) Neighborhood Watch Groups.
- The Hoffman Estates Police Department Facebook page was monitored and maintained. The Facebook page continues to grow. This has proven to be an effective way of communication between the residents and the department. The police department continues to monitor the Neighbors App, affiliated with Ring Doorbell, which allows HEPD to communicate directly with the community and request Ring Doorbell video footage to help assist in criminal investigations.
- Continue to identify programs and community events that will increase transparency and trust within the community.

# COMMUNITY RELATIONS

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

Maintain high-quality public safety services, including emergency medical services, fire, police and health services. Collaborate with Northwest Central Dispatch on implementation of new computer-aided dispatch system for emergency 911 operations. Research expanding the Administrative Service Officer program to augment law enforcement efforts. Evaluate opportunities for improving Fire Stations 21 and 22. Explore increased collaboration with neighboring agencies on public safety services. Increase awareness of the affordable health and wellness service available to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Conduct 15 sessions of Drug Abuse Resistance Education (DARE) to students throughout the year	Number of DARE sessions taught	13	12	14	15
	Maximize police personnel attendance to neighborhood events in the Village	Number of neighborhood events attended	76	80	80	80

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	-	100	100	100	0.0%
Misc. Employee Expenses	1,101	1,130	1,220	1,250	10.6%
Commodities	7,960	10,850	10,850	10,950	0.9%
Contractual Services	-	500	500	500	0.0%
<b>Total</b>	<b>9,061</b>	<b>12,580</b>	<b>12,670</b>	<b>12,800</b>	<b>1.7%</b>

### Budget Highlights

#### *Misc. Employee Expenses*

The 10.6% increase is due to an increase in dues and memberships.

#### *Commodities*

The .9% increase is for costs related to miscellaneous community giveaway items due to increasing our community engagement.

# POLICE COMMUNICATIONS Village of Hoffman Estates

## Description

The Communications Division represents the annual assessment from Northwest Central Dispatch Inc. (NWCD) for police and fire dispatch services. NWCD is a private agency contracted by the Village to provide all police and fire emergency and non-emergency dispatching services. This agency, headquartered in Arlington Heights, provides this service for a total of 13 local communities (Hoffman Estates, Arlington Heights, Rolling Meadows, Buffalo Grove, Mount Prospect, Prospect Heights, Schaumburg, Palatine, Elk Grove, Inverness, Wheeling, Streamwood, and Barrington). NWCD processes over a quarter of a million 9-1-1 calls each year. The annual assessment is partially based on calls for service to each community.

## 2023 Accomplishments

- Continued to enhance our communications system by working with Northwest Central Dispatch and all other communities they service to improve radio communications.
- Participated in the ongoing process of implementing a new Computer Aided Dispatch System (CAD) and Records Management System (RMS).
- We continue to work on a subcommittee with NWCD and other NWCD communities, on investigating the most cost-efficient way to purchase new portable radios in the upcoming years in that we acknowledge that our radios will soon be reaching end of life. This is a problem across communities and NWCD has initiated a subcommittee to explore options.

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Contractual Services	492,338	440,660	440,660	392,000	-11.0%
<b>Total</b>	<b>492,338</b>	<b>440,660</b>	<b>440,660</b>	<b>392,000</b>	<b>-11.0%</b>

## Budget Highlights

### *Contractual Services*

The 11% decrease in this area is due to a decrease in Northwest Central Dispatch (NWCD) annual assessment fee for FY2024.



### Description

The Canine Division currently has three canine units consisting of three officers, each with a canine partner. Newly promoted Sergeant Marak and his canine partner Dozer are assigned duty hours that best suit the department's needs. In 2022 Officer Marak was promoted to Sergeant and is assigned to the night time patrol watch. Even though Sergeant Marak's duty responsibilities and hours have changed, he continues to maintain the flexibility in his scheduling to allow the department to handle a wide range of community events. The second canine unit was trained at Northern Michigan K-9 for narcotics detection and is assigned to Homeland Security Investigations. The third K-9 unit consists of Deputy Chief John Bending and our new community resource dog Oakley. The canine program has a long time standing of success, noted for our training initiatives and our community outreach.

The maintenance training of the canine team is a priority to ensure they are ready for all required tasks. The canine program involves a certified police canine trainer. The canine team provides various services throughout the community and avails itself to surrounding communities when needed. The canine team is a focal point at various community events such as block parties, National Night Out, open houses and D.A.R.E. graduations.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	1.00	1.00	1.00



### 2023 Accomplishments

- K9 Dozer and Sergeant Marak assisted Patrol with various criminal complaint calls for service.
- K9 Dozer and Officer Marak appeared at Numerous public relations events. This included DARE graduations, Police Explorer student classes, National Night Out, safety luncheon, HEFD open houses, and other public relations events.
- Sergeant Marak and his K9 Dozer have responded to 47 K9 related deployments. These included Narcotics sniffs, tracking operations and building/area searches which resulted in the successful location of offenders and missing persons, as well as the discovery of various narcotics and the seizure of drug-related currency.
- K9 Dozer and Officer Marak logged over 200 hours of K9 related training in 2023. This included a recertification through the Illinois Law Enforcement Training and Standards Board for narcotic detection.
- Officer Lapak and K9 Fali have been instrumental to Homeland Security by locating several kilos of cocaine, heroin, and illegal cannabis resulting in multi-jurisdictional seizures of large amounts of United States currency from illegal narcotics sales.
- In 2023 Canines for Comfort donated a Community Resource Dog to the Hoffman Estates Police Department. Oakley and his handler Commander John Bending will be utilized for community events, victim sensitive interviews, and officer wellness.





**Annual Expenses by Class**

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	63,323	117,860	4,500	81,540	-30.8%
Employee Benefits	81,975	97,790	96,000	102,400	4.7%
Misc. Employee Expenses	543	3,290	1,020	1,770	-46.2%
Commodities	437	1,250	1,250	2,000	60.0%
Contractual Services	10,253	8,230	7,450	8,780	6.7%
<b>Total</b>	<b>156,531</b>	<b>228,420</b>	<b>110,220</b>	<b>196,490</b>	<b>-14.0%</b>

**Budget Highlights***Employee Benefits*

The 4.7% increase is due to annual contractual increases.

*Contractual Services*

The 6.7% increase is due to a rise in costs associated with liability insurance.

# SPECIAL SERVICES

## Village of Hoffman Estates

### Description

The Special Services Division represents the funds utilized for Police Department approved hire back details, which are 100% reimbursable from outside entities. Typically, these hire back funds represent overtime worked by police officers and supervisors at various events within the Village. The majority of the expenses are related to the NOW Arena events, but some of the costs relate to traffic direction, 5K races, and other events held by outside organizations.

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	219,860	225,000	279,900	225,000	0.0%
Employee Benefits	3,634	3,250	4,730	4,010	23.4%
<b>Total</b>	<b>223,494</b>	<b>228,250</b>	<b>284,630</b>	<b>229,010</b>	<b>0.3%</b>

### Budget Highlights

#### *Employee Benefits*

The 23.4% increase is due to an increase of hire back needs.

### Description

The Police Records Division files, maintains and completes data entry for all police records. They prepare court files; process subpoenas; process and maintain the local warrant files; enter all police reports into a central records system; and provides citizens, businesses and insurance companies with copies of reports and information. Additionally, the Division prepares a variety of statistical data in different computer programs. The Division also tracks the Traffic Stop Data Sheets filed by officers on every stop and processes all citations and prepares them for court. Further, it maintains employee data for the Police Department such as payroll processing and officer activities.

	2022	2023	2024
<b>FTE's – Full Time</b>	3.20	3.20	4.00
<b>FTE's – Part Time</b>	0.50	0.50	0.50

### 2023 Accomplishments

- Disposed of records in compliance with the State Records Disposal Certificate.
- Entered several existing and new functions into the Dacra System with increased efficiency for the Patrol Division. This includes such things as animal incident reports, administrative tow forms, and Marsy Rights. This was a time-consuming project which required working directly with representatives from Dacra.
- Trained and established administrative guidelines and forms for new pretrial fairness act no cash bond that went into effect September 18, 2023.
- Continued to audit, scan, and migrate all warrants to the Motorola P1 RMS system allowing for paperless management.
- The Records Section continues to be fully compliant with the National Incident Based Reporting System (NIBRS) requirements.
- Continue to work on efficiencies with the redaction of BWC videos and evidence.

### Goals, Objectives and Performance Measures

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Increase the number of employees trained on the Freedom of Information Act (FOIA) requests to ensure deadlines are met	Percent of FOIA fulfilled within legal timeframe	100%	100%	100%	100%

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Continue to update business on-call and owner information for a more efficient service	Percent of owner information on file	100%	100%	100%	100%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	183,242	211,940	206,380	250,120	18.0%
Employee Benefits	92,538	94,170	118,250	120,710	28.2%
Misc. Employee Benefits	-	830	790	1,140	N/A
Commodities	375	1,600	610	1,100	-31.3%
Contractual Services	16,440	18,910	16,420	23,720	25.4%
<b>Total</b>	<b>292,595</b>	<b>327,450</b>	<b>342,450</b>	<b>396,790</b>	<b>21.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 18% increase is due to budgeted salary increases.

#### *Employee Benefits*

The 28.2% increase is due to an increase in insurance.

#### *Commodities*

The 31.3% decrease is due to evidence being stored on evidence.com and a decrease in discs and flash drives.

#### *Contractual Services*

The 25.4% increase is due to a rise in cost for liability insurance.

# ADMINISTRATIVE SERVICES Village of Hoffman Estates

## Description

The majority of the Administrative Service Officers staff the front desk operation on a 24-hour basis, answering phones, greeting walk-in customers, and conducting computer processing and data entry tasks. The Court Administrative Services Officer (ASO) coordinates the court dates for all police officers. Other tasks include: pulling all of the court files from the Records Division and making them available in court; tracking case statuses; and reporting dispositions. The Property Room ASO ensures that property and evidence is properly packaged, marked and stored; locates owners; assists with the annual auction; coordinates the destruction of unclaimed property; and delivers drugs and evidence for testing at the crime lab. Further, other ASOs coordinate the maintenance of all department equipment and vehicles. Newer to the police department is the Community Service Officer Program which is responsible for animal related ordinances, local parking ordinances, traffic direction, property damage crashes, adjudication hearings, and the performance of police related tasks which do not involve criminal investigations. Community Service Officers respond to and interact with residents placing emphasis on customer service and public relations.

	2022	2023	2024
<b>FTE's – Full Time</b>	13.00	13.00	14.00
<b>FTE's – Part Time</b>	1.20	1.20	1.20

## 2023 Accomplishments

- The Community Service Officer program continues to be a valuable program to the police department which supplements our sworn officers and continues to improve the quality of service we provide to our residents. Our CSO's continue to respond to a significant number of calls for service along with taking on many other numerous tasks within the police department. The CSO's consistently helped facilitate the adjudication hearings and provide coverage for the front desk. Our CSO's have now been trained as evidence technicians which further frees up our sworn officers to respond to emergency calls in progress. We currently have four CSOs. Recognizing the value that they bring to the department; we anticipate hiring one additional CSO in 2024. The use of civilians for public safety service provides a viable alternative for our municipality to improve efficiency and productivity.
- The property and evidence room incinerator was used to dispose of approximately 25 pounds of seized drugs including drug paraphernalia. This program continues to reduce the department costs associated with hiring an outside agency to dispose of the drugs.
- The vehicle maintenance unit continues replacing older Speed Radar units with more modern radar units in the squad cars.

## ADMINISTRATIVE SERVICES Village of Hoffman Estates

- With the continued use of hybrid front line vehicles, we continue to see a significant savings in fuel. On average the non-hybrid vehicles were getting 9-10 miles per gallon whereas the hybrid vehicles have averaged 18-22 miles per gallon. These statistics have been consistent since we started the program.
- In 2023 we recognized a nationwide shortage of hybrid vehicles for production. We worked with other internal departments to assess our fleet and fulfill the orders in the areas that were most needed. Because we are diligent about following our annual replacement program, we are in a position that we could postpone our 2023 replacement until 2024. We continue to reevaluate our vehicle program and search for efficient alternatives to the current Ford Explorer.

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	633,412	791,780	909,880	899,850	13.6%
Employee Benefits	364,192	375,710	440,380	452,890	20.5%
Misc. Employee Expenses	5,436	4,540	4,540	7,540	66.1%
Commodities	779	1,520	1,230	1,230	-19.1%
Contractual Services	70,892	79,140	70,320	93,520	18.2%
<b>Total</b>	<b>1,074,711</b>	<b>1,252,690</b>	<b>1,426,350</b>	<b>1,455,030</b>	<b>16.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 13.6% increase is due to annual contractual increases.

#### *Employee Benefits*

The 20.5% Increase is due to an increase in insurance and other expenses relating to benefits.

#### *Misc. Employee Expenses*

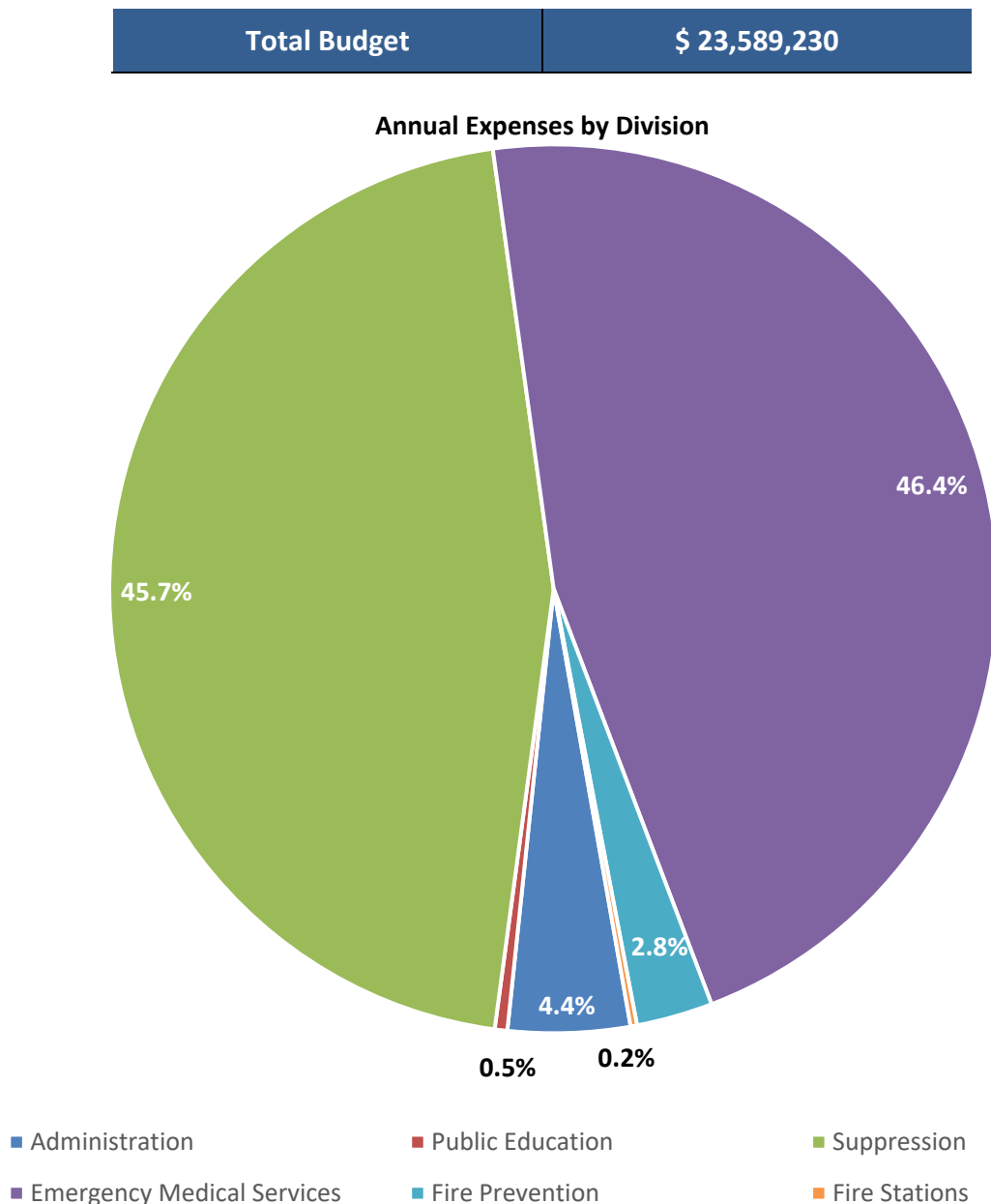
The 66.1% increase is due to the department hiring an additional CSO and related expenses.

#### *Contractual Services*

The 18.2% increase is due to an increase in liability insurance.

# FIRE DEPARTMENT

The Fire Department is comprised of six divisions: Fire Administration, Public Education, Suppression, Emergency Medical Services, Prevention and Fire Stations. The Fire Department's mission is to limit loss of life, injury and property damage to the citizens of Hoffman Estates by providing high quality fire protection, advanced life support and emergency services in the most cost effective manner.





# FIRE DEPARTMENT

## Annual Expenses by Division

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Administration	906,481	1,004,310	966,700	1,047,310	4.3%
Public Education	70,383	89,440	97,230	108,570	21.4%
Suppression	10,561,750	10,325,550	10,169,630	10,777,590	4.4%
Emergency Medical Services	9,828,939	10,788,550	10,409,070	10,946,070	1.5%
Fire Prevention	566,336	573,910	630,720	655,990	14.3%
Fire Stations	42,198	41,550	40,550	53,700	29.2%
<b>Total</b>	<b>21,976,087</b>	<b>22,823,310</b>	<b>22,313,900</b>	<b>23,589,230</b>	<b>3.4%</b>

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	11,700,803	12,142,580	11,965,230	12,688,460	4.5%
Employee Benefits	7,066,644	6,952,070	6,960,050	7,290,490	4.9%
Misc. Employee Expenses	236,252	311,920	298,230	325,120	4.2%
Commodities	94,144	102,900	98,700	126,250	22.7%
Contractual Services	2,772,626	3,211,450	2,895,330	3,053,570	-4.9%
Capital Outlay	105,618	102,390	96,360	105,340	2.9%
<b>Total</b>	<b>21,976,087</b>	<b>22,823,310</b>	<b>22,313,900</b>	<b>23,589,230</b>	<b>3.4%</b>

### Description

Fire Administration consists of a Fire Chief, Deputy Chief – Operations, Deputy Chief – Administration, Battalion Chief of Training and Safety, and an administrative clerical support staff of one. Fire Administration is responsible for the development and implementation of the department goals and objectives, budget and oversight of all Fire Department operations.

The Deputy Chief - Operations oversees the shift personnel, emergency management, emergency response, Mutual Aid Box Alarm System (MABAS), and special teams management.

The Deputy Chief – Administration oversees department budget programs, EMS, fire prevention, public education, apparatus, and facilities.

The Battalion Chief of Training and Safety is responsible for all facets of training and safety for Fire Department personnel. There are committees of members from the Department that work with the Battalion Chief to coordinate the training plans and review safety issues to keep current with best practices and requirements placed on the Fire Department by regulatory agencies.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	3.20	3.20	3.20



### 2023 Accomplishments

- Promotion of two Captains and three Lieutenants
- Hired two new firefighter/paramedics
- Modified entry level testing and hiring requirement processes in order to secure more candidates
- Worked with Police Department and other nearby agencies to develop a regional incident management assistance team

### Goals, Objectives and Performance Measures

Explore and implement sustainable programs and practices as outlined in the Sustainability Plan by applying for grant opportunities, and integrate sustainability into Village operations where feasible.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Sustainability	Continue to apply for existing grants and research new grant opportunities to maintain or increase service delivery to the Village residents, businesses and visitors.	Number of grants received	2	2	2	2

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	436,992	463,400	457,970	496,720	7.2%
Employee Benefits	162,845	178,950	158,850	171,770	-4.0%
Misc. Employee Expenses	10,359	18,140	14,840	24,940	37.5%
Commodities	4,068	3,770	3,020	4,020	6.6%
Contractual Services	256,117	290,050	282,020	299,860	3.4%
Capital Outlay	36,100	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>906,481</b>	<b>1,004,310</b>	<b>966,700</b>	<b>1,047,310</b>	<b>4.3%</b>

### Budget Highlights

#### *Salaries & Wages*

The 7.2% increase is due to annual wage adjustments and expected increase in arena activity.

#### *Miscellaneous Employee Expenses*

The 37.5% increase is related to reallocation of training expenses between accounts.

### Description

Public Education Division is staffed by 20 shift personnel and provides the following three categories of service: Education, Public Relations and CPR Instruction. One Lieutenant oversees all activities related to these three areas. The Public Education Division is responsible for all school safety programs from pre-school through high school, CPR programs for the public, extinguisher training programs for local businesses and civic groups, the Citizen Fire Academy, the First Responder Teen Academy, cable television programming, business evacuation planning, smoke detector program, fire department attendance at block parties and community gatherings/events, newsletter and informational news articles, Department-related social media activity, fire prevention promotions/activities/education, and residential inspections. The Public Education Division also makes special presentations to various community organizations and groups, sponsors Fire Prevention Week activities, and participates with other communities in various fire safety expositions and demonstrations.

	2022	2023	2024
FTE's – Full Time	0.20	0.20	0.20



### 2023 Accomplishments

- Public Education events significantly increased in 2023. Included in that were multiple block parties and fire station tours.
- Hosted annual Citizens Fire Academy.
- Hoffman Estates firefighters volunteered to provide logistical support for the state's annual week-long camp for children who have suffered burn injuries.

# PUBLIC EDUCATION

## Village of Hoffman Estates

- In conjunction with Hoffman Estates Professional Firefighters Local 2061, installed hearing impaired smoke detectors and alerting system for Hoffman Estates teen.

### Goals, Objectives, and Performance Measures

Maintain high-quality public safety services, including emergency medical services, fire, police and health services. Collaborate with Northwest Central Dispatch on implementation of new computer-aided dispatch system for emergency 911 operations. Research expanding the Administrative Service Officer program to augment law enforcement efforts. Evaluate opportunities for improving Fire Stations 21 and 22. Explore increased collaboration with neighboring agencies on public safety services. Increase awareness of the affordable health and wellness services available to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Distribute or broadcast a minimum of 365 public safety announcements and/or educational materials via various media outlets	Number of announcements and/or educational materials distributed or broadcasted	170	170	300	300

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	46,772	59,300	67,530	76,690	29.3%
Employee Benefits	13,491	15,530	15,760	16,740	7.8%
Commodities	9,010	13,340	12,840	13,790	3.4%
Contractual Services	1,110	1,270	1,100	1,350	6.3%
<b>Total</b>	<b>70,383</b>	<b>89,440</b>	<b>97,230</b>	<b>108,570</b>	<b>21.4%</b>

### Budget Highlights

#### Salaries & Wages

The 29.3% increase is due to contractual wage increases and the increased number of Public Education requests.

# FIRE SUPPRESSION

## Village of Hoffman Estates

### Description

The focus of the Suppression Division is to provide emergency response operations for fires, specialized rescues, water-related incidents, and hazardous materials incidents. The Division's 90 shift personnel are assigned to one of three shifts that work for 24-hour periods. Each shift is staffed by one battalion chief, five company officers, and twenty-four firefighter/paramedics. Shift personnel are assigned to one of four fire stations.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	46.25	46.25	46.25



### 2023 Accomplishments

- Completed live burn training for shift personnel and for new hires
- Completed real-time training evolutions at acquired structure



# FIRE SUPPRESSION

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Decrease controllable factors to ensure a response time of 360 seconds for the first arriving apparatus on SUPPRESSION incidents within the Village	Percent of response time at or below 360 seconds	83.3%	86.5%	82.0%	90%

Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Organizational Development	Enroll at least 15 employees in external advanced level technical training classes	Number of employees that attend training classes	48	45	43	55
	Enroll at least 8 employees in external officer development classes	Number of employees that attend development classes	30	26	24	30

# FIRE SUPPRESSION

Village of Hoffman Estates

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	5,938,169	6,160,580	6,054,150	6,386,140	3.7%
Employee Benefits	3,965,252	3,383,130	3,391,930	3,551,020	5.0%
Misc. Employee Expenses	196,643	257,980	254,040	271,330	5.2%
Commodities	35,202	25,750	25,250	52,250	102.9%
Contractual Services	399,403	479,470	429,020	498,210	3.9%
Capital Outlay	27,081	18,640	15,240	18,640	0.0%
<b>Total</b>	<b>10,561,750</b>	<b>10,325,550</b>	<b>10,169,630</b>	<b>10,777,590</b>	<b>4.4%</b>

## Budget Highlights

### *Salaries & Wages*

The 3.7% increase is due to contractual wage increases.

### *Contractual Services*

The 4.1% increase is due to contractual obligation increases.

### *Commodities*

The 103% increase in Commodities is due to the anticipated associated purchases after the portable radio upgrade is completed.



# EMERGENCY MEDICAL SERVICES

Village of Hoffman Estates

## Description

The purpose of the Emergency Medical Services (EMS) Division is to provide response to medical emergency incidents. EMS emergency response is provided by shift paramedics assigned to three shifts, with each shift working a 24-hour period. The Division is currently staffed with ten front-line advanced life support units, four of which are transport units. Currently, all shift personnel are state-licensed paramedics.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	45.35	45.35	45.35



## 2023 Accomplishments

- Provided supplemental EMS skills taught by in-house peer educators
- Completed EMS bag replacements
- Received FEMA grant for \$639,287 for the purchase of cardiac monitors and accessories
- Assisted Northwest Community EMS System in precepting two students
- Recertification of all PEER educators
- Placed an additional two LUCAS CPR devices in service
- Completed system entry for four new hires
- Amended EMS fees and initiated lift assist reduction efforts
- Renegotiated the ambulance billing vendor agreement to reduce the vendor's fee

# EMERGENCY MEDICAL SERVICES

Village of Hoffman Estates

## Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Decrease controllable factors to ensure a response time of 360 seconds for the first arriving apparatus on EMS incidents within the Village	Percent of response times at or below 360 seconds	89.8%	88.6%	89.0%	90%

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	5,099,305	5,258,930	5,189,690	5,509,990	4.8%
Employee Benefits	2,869,141	3,318,330	3,310,860	3,465,030	4.4%
Misc. Employee Expenses	22,190	22,800	20,800	15,800	-30.7%
Commodities	22,485	35,350	29,350	29,100	-17.7%
Contractual Services	1,801,395	2,146,940	1,854,720	1,919,950	-10.6%
Capital Outlay	14,423	6,200	3,650	6,200	0.0%
<b>Total</b>	<b>9,828,939</b>	<b>10,788,550</b>	<b>10,409,070</b>	<b>10,946,070</b>	<b>1.5%</b>

## Budget Highlights

### Salaries

The 4.8% increase is due to contractual raises for employees, reallocation of overtime between accounts and additional anticipated arena overtime.

### Miscellaneous Employee Expenses

The 31% decrease in Misc. Employee Expenses is due to reallocation of training expenses between accounts.

### Description

The Fire Prevention Division is responsible for managing the activities of the Fire Prevention Bureau (FPB). The Fire Prevention Bureau is staffed by two full-time inspectors and one part-time inspector, and is overseen by the Deputy Chief – Administration. The mission of the FPB is to create a safe environment for the residents and business community through education, prevention, investigations and enforcement of codes and ordinances.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.40	0.40	0.40



### 2023 Accomplishments

- The Chief Fire Inspector was appointed by the Illinois Fire Inspectors Association as the Chairman of the Fireworks Committee, and is an appointed member of the Board of Directors
- Numerous members of the Division attended the Chicago Fire Department's annual Fire Investigation Training Conference
- The Full Time Fire Inspector earned Fire Inspector 2 certification from the Illinois State Fire Marshal
- All commercial occupancies receive annual inspection
- The FPB worked with the Building Division to upgrade the Village's Building/Fire Codes to the 2021 model International Code Council codes

# FIRE PREVENTION

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

Maintain high-quality public safety services, including emergency medical services, fire, police and health services. Collaborate with Northwest Central Dispatch on implementation of new computer-aided dispatch system for emergency 911 operations. Research expanding the Administrative Service Officer program to augment law enforcement efforts. Evaluate opportunities for improving Fire Stations 21 and 22. Explore increased collaboration with neighboring agencies on public safety services. Increase awareness of the affordable health and wellness services available to residents and businesses

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Promote Fire Safety and Prevention by hosting at least 100 programs/demonstrations at various Village locations and events	Number of programs/demonstrations presented to the public	10 COVID	75	100	150

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Establish the cause and origin of all structure fires that occur within the Village within 90 days from the occurrence	Percent of investigations closed within 90 days	100%	100%	100%	100%
	Ensure all commercial occupancies comply with the Village Ordinance on the installation of fire suppression sprinkler systems	Number of commercial occupancies not in compliance with the Village Ordinance	21	18	17	14

# FIRE PREVENTION

Village of Hoffman Estates

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	179,565	200,370	195,890	208,720	4.2%
Employee Benefits	55,915	56,130	82,650	85,930	53.1%
Misc. Employee Expenses	7,060	13,000	8,550	13,050	0.4%
Commodities	482	4,690	8,240	7,090	51.2%
Contractual Services	312,494	288,720	323,970	329,200	14.0%
Capital Outlay	10,820	11,000	11,420	12,000	9.1%
<b>Total</b>	<b>566,336</b>	<b>573,910</b>	<b>630,720</b>	<b>655,990</b>	<b>14.3%</b>

## Budget Highlights

### *Salaries*

The 4.2% increase is due to annual salary adjustments for employees.

### *Employee Benefits*

The 53.7% increase is due to health insurance contributions.

### *Commodities*

The 51.2% increase in Commodities is due to reimbursable expenses related to increasing development in the community (Fire Department key boxes).

### *Capital Outlay*

The 9.1% increase in Capital Outlay is due to increases in reimbursable wireless alarm transmitter purchases for businesses within the Village.

### Description

The Fire Department maintains the following four fully-staffed fire stations within the Village:

Station 21: 225 Flagstaff Lane is staffed daily with at least 1 company officer and 4 firefighter/paramedics operating 1 Advanced Life Support (ALS) engine and 1 Mobile Intensive Care Unit (MICU) ambulance. The station also houses 1 reserve ambulance and 1 reserve engine. This building was originally constructed in 1960, and the most recent addition was completed in 1998. Replacement of this building is a high priority and a current CIP item.

Station 22: 1700 Moon Lake Boulevard is staffed daily with at least 1 battalion chief (shift commander), 2 company officers and 5 firefighter/paramedics operating 1 command vehicle, 1 ALS engine, 1 ALS tower-ladder truck, 1 ALS rapid-response squad, and 1 MICU ambulance. This building was constructed in 1974 and underwent extensive remodeling in 1993 and 1994. Replacement of this building is planned for after the replacement of Station 21.

Station 23: 1300 Westbury Drive is staffed daily with at least 1 company officer and 4 firefighter/paramedics operating 1 ALS engine and 1 MICU ambulance. The station also houses 1 reserve engine, 1 reserve squad, and 1 reserve command vehicle. This building was constructed in 1975 and underwent an extensive addition and remodel in 2004 and 2005.

Station 24: 5775 Beacon Pointe Drive, is staffed daily with at least 1 company officer and 4 firefighter/paramedics operating 1 ALS engine and 1 MICU ambulance. The station also houses 1 reserve ladder truck, 1 reserve MICU ambulance, 1 dive-rescue vehicle and boat, 1 hazardous materials vehicle, 1 technical rescue vehicle, and 1 brush truck. This building was constructed in 2009, and was designed to meet the LEEDS “Gold” standard. Occupancy and operations began in June of 2009.



# FIRE STATIONS

## Village of Hoffman Estates

### 2023 Accomplishments

- Completed a fire station location and conditions analysis related to Fire Stations 21 and 22
- Identified locations to construct new fire stations to replace Stations 21 and 22 and negotiated the purchase of property for the future site of Station 22
- Began the process for design and construction of new Station 21
- Replaced all Fire Station 21 beds
- Replaced numerous station appliances
- Began remodel of Station 23 kitchen

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	-	-	-	10,200	N/A
Commodities	22,897	20,000	20,000	20,000	0.0%
Contractual Services	2,107	5,000	4,500	5,000	0.0%
Capital Outlay	17,194	16,550	16,050	18,500	11.8%
<b>Total</b>	<b>42,198</b>	<b>41,550</b>	<b>40,550</b>	<b>53,700</b>	<b>11.8%</b>

### Budget Highlights

#### *Capital Outlay*

The 11.8% increase in Capital Outlay is resulting from \$2,000 cost increases in replacement items for fire stations.

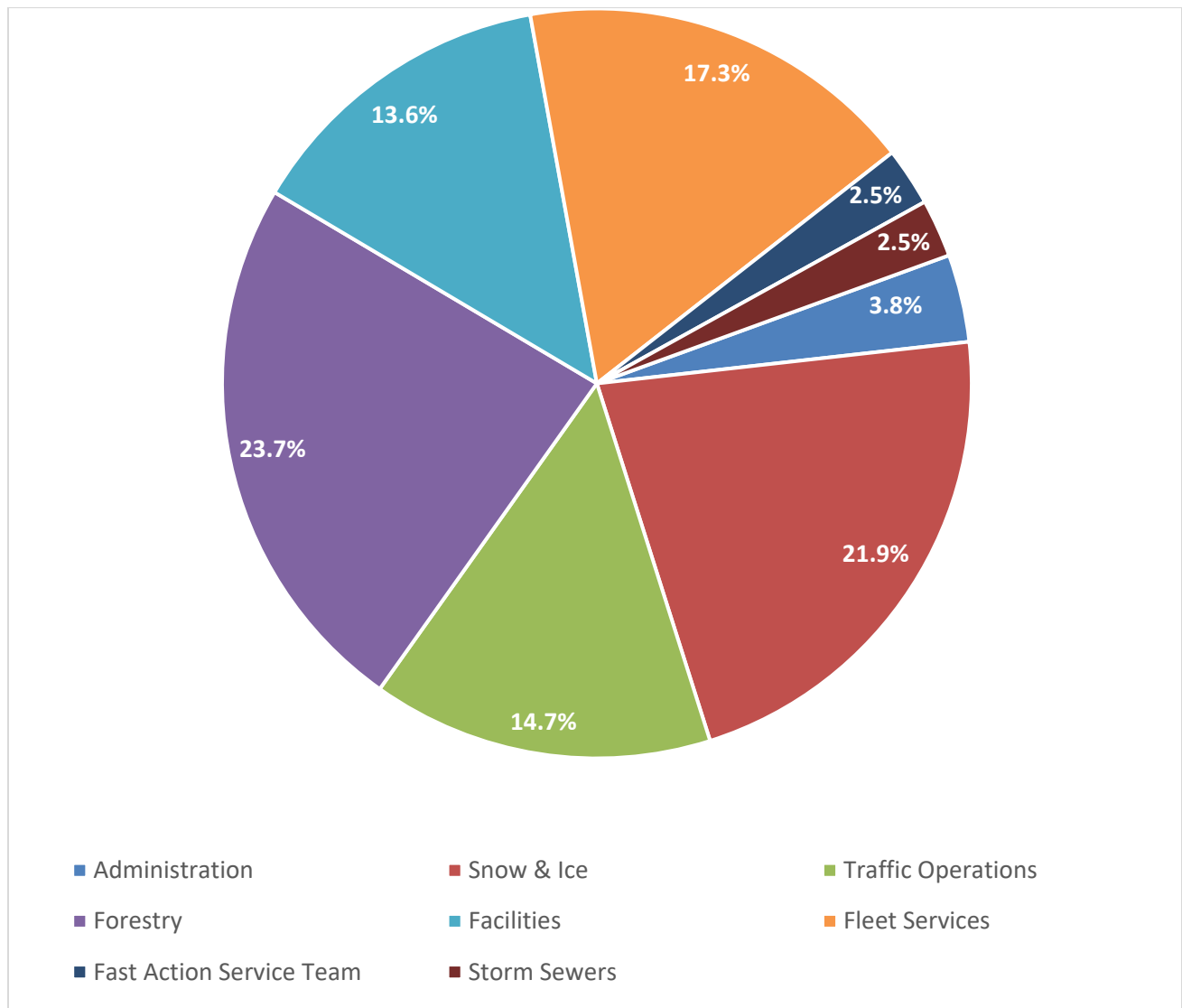
# PUBLIC WORKS DEPARTMENT

The Public Works Department is comprised of eight divisions that are funded by the General Fund: Administration, Customer Service/FAST, Facilities, Fleet Services, Forestry, Traffic Operations, Snow and Ice, and Storm Sewers. The Public Works Department is responsible for the maintenance and repair of Village infrastructure including streets, parkways, water and sewer systems, creeks and drainage swales, municipal grounds, traffic control signs, and roadway lighting, among others.

**Total Budget**

**\$9,556,530**

**Annual Expenses by Division**





# PUBLIC WORKS DEPARTMENT

## Annual Expenses by Division

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Administration	312,624	403,780	362,040	361,490	-10.5%
Snow & Ice	1,811,753	1,969,320	1,749,300	2,091,810	6.2%
Traffic Operations	1,262,973	1,389,520	1,322,270	1,406,810	1.2%
Forestry	1,108,857	1,192,530	1,165,270	2,263,060	89.8%
Facilities	1,361,715	1,316,060	1,313,820	1,302,530	-1.0%
Fleet Services	1,616,301	1,646,820	1,532,420	1,652,800	0.4%
Fast Action Service Team	222,007	226,310	210,420	239,790	6.0%
Storm Sewers	163,075	241,200	207,270	238,240	-1.2%
Traffic Control	(5,167)	-	-	-	N/A
<b>Total</b>	<b>7,854,138</b>	<b>8,385,540</b>	<b>7,862,810</b>	<b>9,556,530</b>	<b>14.0%</b>

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	3,452,420	3,618,730	3,482,910	3,920,990	8.4%
Employee Benefits	1,522,065	1,482,720	1,443,670	1,562,390	5.4%
Misc. Employee Expenses	51,771	53,730	50,950	58,020	8.0%
Commodities	985,983	1,325,270	984,920	1,178,850	-11.0%
Contractual Services	2,435,229	2,598,610	2,455,900	3,400,220	30.8%
Capital Outlay	163,610	91,850	143,200	201,400	119.3%
Cost Allocation	(756,940)	(785,370)	(698,740)	(765,340)	-2.6%
<b>Total</b>	<b>7,854,138</b>	<b>8,385,540</b>	<b>7,862,810</b>	<b>9,556,530</b>	<b>14.0%</b>

# PUBLIC WORKS ADMINISTRATION

## Village of Hoffman Estates

### Description

The Public Works Administration Division provides managerial oversight and support for all programs and activities conducted by the Department's 66 full-time and 4 part-time positions. Administration coordinates responses to customer service requests, prepares budgets and capital improvement plans, conducts recordkeeping and accounting, and provides direct customer service in-person and over the phone. The division consists of an office manager, assistant director, director, and their respective support staff.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	1.45	1.45	1.45
<b>FTE's – Part Time</b>	0.19	0.47	0.47

### 2023 Accomplishments

- Recorded and coordinated response to over 1,000 external customer service requests using the Cartegraph work management system.
- Coordinated all required annual safety training, including confined space entry, trench shoring, lock-out tagout, bloodborne pathogen, fall protection, and HAZWOPER, among others.
- Streamlined the line staff evaluation form for use in the 2023/24 evaluation period.
- Hosted over 500 guests at the annual Public Works Open House.

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	150,030	168,040	157,970	176,790	5.2%
Employee Benefits	65,926	66,870	64,300	68,490	2.4%
Misc. Employee Expenses	9,246	10,540	9,590	13,850	31.4%
Commodities	3,210	4,420	4,180	4,800	8.6%
Contractual Services	367,602	466,060	374,670	394,940	-15.3%
Cost Allocation	(283,390)	(312,150)	(248,670)	(297,380)	-4.7%
<b>Total</b>	<b>312,624</b>	<b>403,780</b>	<b>362,040</b>	<b>361,490</b>	<b>-10.5%</b>

### Budget Highlights

#### *Salaries & Wages*

The 5.2% (\$8,750) increase is due to adjustments in full-time staff salaries.

#### *Miscellaneous Employee Benefits*

The 31.4% (\$3,310) increase is primarily due to additional funding for professional development.

#### *Contractual Services*

The 15.3% (\$71,120) decrease is due to a reduction in the department allocation of IT user charges.

# PUBLIC WORKS ADMINISTRATION

Village of Hoffman Estates

## *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

### Description

The Public Works Department's Snow and Ice Control Division provides snow removal and ice control for 161 center lane miles of roadway, 367 cul-de-sacs, and 11 parking lots, as well as sidewalks adjacent to Village buildings and the Pace bus stop. Staffing includes 49 full-time primary assigned drivers and 4 mechanics. Snow and ice operations are supported by all department administrative and supervisory staff. Contractor assistance and auxiliary drivers are also utilized, as necessary.

	2022	2023	2024
<b>FTE's – Full Time</b>	7.98	7.98	8.38
<b>FTE's – Part Time</b>	0.96	0.96	0.96

### 2023 Accomplishments

- Responded to 14.9 inches of winter weather precipitation between January and April. The department conducted 17 response operations, requiring 4,550 tons of salt, 15,400 gallons of chemical pre-treatment, and over 4,100 total labor hours.
- Attended a variety of winter weather and snow & ice response related trainings and webinars.
- Managed the delivery of over 4,000 tons of road salt and 22,000 gallons of de-icing liquid.



### Goals, Objectives, and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Promote efficiency and environmental stewardship by reducing salt usage.	Tons of road salt used per lane mile per inch of snow	0.80	0.82	0.85	0.75

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	1,057,152	1,103,230	1,037,640	1,186,080	7.5%
Employee Benefits	402,811	385,770	372,650	411,400	6.6%
Misc. Employee Expenses	3,386	3,300	2,000	3,500	6.1%
Commodities	274,472	409,300	253,890	411,300	0.5%
Contractual Services	56,186	66,520	74,920	77,930	17.2%
Capital Outlay	17,746	1,200	8,200	1,600	33.3%
<b>Total</b>	<b>1,811,753</b>	<b>1,969,320</b>	<b>1,749,300</b>	<b>2,091,810</b>	<b>6.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 7.5% (\$82,850) increase is primarily due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 6.6% (\$25,630) increase is primarily due to higher employer health insurance and IMRF contributions.

#### *Contractual Services*

The 17.2% (\$11,410) increase is due to additional funding for contract snow removal services.

### Description

The Traffic Operations Division is responsible for routine maintenance of 161 center lane miles of Village pavement, over 9,800 street signs, and 2,500 streetlights. This Division conducts a variety of work including small scale asphalt repairs, oversight of contractual pavement striping and street sweeping, roadway sign repair or replacement, and street light maintenance. This division is comprised of 9 full-time maintenance personnel and a supervisor. Beginning in FY2022, the Pavement Maintenance and Traffic Control divisions have been consolidated to create the Traffic Operations Division.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	6.93	6.93	7.13
<b>FTE's – Part Time</b>	0.23	0.23	0.23

### 2023 Accomplishments

- Installed over 210 tons of hot asphalt material and 35 tons of cold patch material while performing routine pavement repairs.
- Supervised contractor application of 279,000 lineal feet of roadway pavement striping and performed 48,000 lineal feet of striping in-house.
- Completed 220 in-house pavement repairs, including storm sewer sites, water/sewer utility crossings, storm inlet repairs, and edge line patching.
- Oversaw contractual street sweeping that included four full and one partial sweep of the Village and collected over 200 tons of debris.
- Designed and fabricated over 1,700 traffic and special event signs.
- Completed 34 streets under the sign re-posting program.



# TRAFFIC OPERATIONS

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Promote efficiency by minimizing response time to reported street light outages.	Percentage of repairs completed within four business days	93%	91%	92%	91%

Maintain and improve the Village's infrastructure, including designing, funding and implementation of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks and storm water management projects.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Promote efficiency in performing asphalt repairs.	Labor hours per ton of hot asphalt installed	6.3	5.8	6.0	5.0
	Promote efficiency in performing asphalt repairs in cold weather conditions.	Labor hours per ton of cold asphalt installed	16.4	17.2	16.0	15.0

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	588,171	604,910	606,190	655,020	8.3%
Employee Benefits	277,626	270,010	266,390	284,100	5.2%
Misc. Employee Expenses	8,672	9,050	8,800	9,050	0.0%
Commodities	10,330	11,750	11,850	12,400	5.5%
Contractual Services	377,800	493,400	424,440	445,840	-9.6%
Capital Outlay	374	400	4,600	400	0.0%
<b>Total</b>	<b>1,262,973</b>	<b>1,389,520</b>	<b>1,322,270</b>	<b>1,406,810</b>	<b>1.2%</b>

### **Budget Highlights**

#### *Salaries & Wages*

The 8.3% (\$50,110) increase is due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 5.2% (\$14,090) increase is primarily due to higher employer health insurance and IMRF contributions.

#### *Contractual Services*

The 9.6% (\$47,560) decrease is primarily due to a reduction in anticipated electricity costs and maintenance associated with streetlighting.



### Description

The Forestry and Grounds Division provides maintenance and care for approximately 19,000 Village-owned trees and 150 acres of turf. Presently, all turf acres are maintained through contractual services and an intergovernmental agreement with the Hoffman Estates Park District with staff oversight and coordination. The Division is comprised of 9 full-time maintenance staff, including 3 certified arborists, and the Village Forester.

	2022	2023	2024
<b>FTE's – Full Time</b>	6.64	6.64	6.84
<b>FTE's – Part Time</b>	0.46	0.46	0.46

### 2023 Accomplishments

- Received the Tree City, USA designation for the 31<sup>st</sup> consecutive year.
- Oversaw and performed tree trimming on 2,000 parkway trees via a combination of in-house and contract trimming services.
- Performed curbside collection of over 3,800 piles of brush during the annual spring and fall branch pick-up programs.
- Planted 160 new or replacement trees for various projects including accident and storm damage replacements and plantings in new subdivisions.
- Responded to over 425 customer service requests.



### Goals, Objectives, and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding and implementing of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks and storm water management projects.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Provide exceptional customer service by making first contact with customers in a timely manner.	Percentage of customer service requests with first contact within 72hrs	78.3%	85.6%	84%	90%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	489,603	533,610	492,450	591,380	10.8%
Employee Benefits	265,256	266,090	256,150	280,940	5.6%
Misc. Employee Expenses	14,227	12,460	12,700	11,720	-5.9%
Commodities	3,706	3,600	3,600	3,800	5.6%
Contractual Services	268,812	314,770	325,420	1,223,420	288.7%
Capital Outlay	67,253	62,000	74,950	151,800	144.8%
<b>Total</b>	<b>1,108,857</b>	<b>1,192,530</b>	<b>1,165,270</b>	<b>2,263,060</b>	<b>89.8%</b>

### Budget Highlights

#### *Salaries & Wages*

The 10.8% (\$57,770) increase is due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 5.6% (\$14,850) increase is primarily due to higher employer health insurance and IMRF contributions.

#### *Contractual Services*

The 288.7% (\$908,650) increase is due to funding allocated for Silver Maple and Siberian Elm removals.

#### *Capital Outlay*

The 144.8% (\$89,800) increase is primarily due to Silver Maple and Siberian Elm replacement plantings.

# FACILITIES MAINTENANCE

## Village of Hoffman Estates

### Description

The Facilities Maintenance Division provides for custodial and mechanical system maintenance and repairs at the Village's 10 principal buildings, totaling approximately 250,000 square feet. Planning and management functions also provide support for various Village construction and improvement projects to ensure functionality and quality. Technical assistance to NOW Arena operations staff is provided on a regular basis. The Division is comprised of 5 full-time maintenance personnel and the Superintendent of Facilities and Arena Maintenance.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	4.95	4.95	4.95

### 2023 Accomplishments

- Performed repairs and improvements at various Village facilities, including:
  - Maintenance of rail heaters at Fleet Services.
  - Installation of a body camera docking station and replacement of the snow melt system recirculating pump at the Police Department.
  - Repairs to the emergency backup generator at the Public Works Center.
  - Replacement chiller controls and server room HVAC improvements at Village Hall.
  - Cleaning and coating of the exterior masonry at Village Hall.
- Coordinated improvements at the NOW Arena, including concourse painting, rehabilitation of the arena floor, and upgrades to suite-level seating areas.



# FACILITIES MAINTENANCE

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding, and implementing a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks, and storm water management projects.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Ensure preventative maintenance tasks for Village facilities are efficiently executed	% of productivity level below assigned task time	1.3%	5.5%	1.5%	2.0%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	437,948	461,580	454,700	484,500	5.0%
Employee Benefits	214,475	209,770	205,580	213,770	1.9%
Misc. Employee Expenses	5,762	4,780	4,740	4,780	0.0%
Commodities	22,491	25,150	22,800	25,650	2.0%
Contractual Services	829,505	757,820	755,670	710,470	-6.2%
Capital Outlay	17,224	16,500	28,500	16,500	N/A
Cost Allocation	(165,690)	(159,540)	(158,170)	(153,140)	-4.0%
<b>Total</b>	<b>1,361,715</b>	<b>1,316,060</b>	<b>1,313,820</b>	<b>1,302,530</b>	<b>-1.0%</b>

### Budget Highlights

#### Salaries and Wages

The 5.0% (\$22,920) increase is due to adjustments in full-time staff salaries.

#### Employee Benefits

The 1.9% (\$4,000) increase is primarily due to higher employer health insurance and IMRF contributions.

#### Contractual Services

The 6.2% (\$47,350) decrease is primarily due to a reduction in new requests for improvements at fire stations and natural gas expenses for various Village facilities.

#### Cost Allocation

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

### Description

The Fleet Services Division provides routine and emergency maintenance and repair for over 300 Village vehicles and pieces of equipment. An effective preventative maintenance program helps to reduce downtime, road calls, and non-scheduled repairs. The Division is comprised of 4 full-time mechanics, a part-time staff assistant, and a supervisor.

	2022	2023	2024
<b>FTE's – Full Time</b>	4.30	4.30	4.50
<b>FTE's – Part Time</b>	0.50	.50	1.00

### 2023 Accomplishments

- Received the Automotive Service Excellence (ASE) Blue Seal Award for the 24<sup>th</sup> consecutive year.
- Prepared replacement vehicles and equipment for service, including five pick up trucks with snow and ice equipment, two Code department vehicles, two Fire administration vehicles, and two police squad vehicles.
- Performed over 7,000 repairs and preventative maintenance checks to various vehicles and pieces of equipment.
- Coordinated the replacement of the vehicle exhaust extraction system and rehabilitation of the maintenance bay floor.

### Goals, Objectives, and Performance Measures

Ensure the health, welfare, and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police, and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Perform preventative maintenance on the Village fleet within the manufacturer's mileage recommendation	% of vehicles maintained within the manufacturer's recommendation	98%	98%	99%	98%
	Maintain consistency in scheduling repairs, reducing the need for emergency or unscheduled repairs	% of repairs that are scheduled	94%	97%	94%	95%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	495,078	504,850	506,270	574,880	13.9%
Employee Benefits	207,054	199,370	196,240	216,910	8.8%
Misc. Employee Expenses	5,763	8,450	8,070	9,970	18.0%
Commodities	662,444	855,700	671,750	709,800	-17.1%
Contractual Services	492,809	381,630	416,190	428,560	12.3%
Capital Outlay	61,013	10,500	25,800	27,500	161.9%
Cost Allocation	(307,860)	(313,680)	(291,900)	(314,820)	0.4%
<b>Total</b>	<b>1,616,301</b>	<b>1,646,820</b>	<b>1,532,420</b>	<b>1,652,800</b>	<b>0.4%</b>

### Budget Highlights

#### *Salaries and Wages*

The 13.9% (\$70,030) increase is due to adjustments in full-time staff salaries and the addition of a part-time shop assistant.

#### *Employee Benefits*

The 8.8% (\$17,540) increase is primarily due to higher IMRF contributions and benefits related to the new part-time shop assistant.

#### *Commodities*

The 17.1% (\$145,900) decrease is due to projected unleaded and diesel fuel pricing and purchase volume.

#### *Contractual Services*

The 12.3% (\$46,930) increase is primarily due to ongoing inflation in the cost of repair parts and supplies.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.



# FAST ACTION SERVICE TEAM

Village of Hoffman Estates

## Description

The Fast Action Service Team (FAST) is designed to respond quickly to smaller-scale activities and projects from residents as well as Village staff. The Division minimizes the need to interrupt the work activities of other Public Works crews by providing timely assistance to a variety of service calls. When available, members also augment other internal labor needs by assisting crews in other divisions or departments. This Division is comprised of 3 full-time maintenance personnel and a shared supervisor.

	2022	2023	2024
FTE's – Full Time	0.83	0.83	0.83

## 2023 Accomplishments

- Provided over 6,500 utility locates Village-wide including large-scale projects such as the ongoing construction of the Microsoft data center.
- Prioritized and supervised contract replacement of 1,000 sidewalk squares and 200 linear feet of curb throughout the Village. Inspected over 100 miles of sidewalk in preparation for the 2024 replacement program.
- Responded to over 1,000 residential requests for service.
- Coordinated the annual recycling extravaganza, accepting materials from 620 residents. This included 15,700 pounds of electronics, 15,400 pounds of documents to shred, and over 600 pounds of batteries.



# FAST ACTION SERVICE TEAM

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding, and implementing a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks, and storm water management projects.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Provide exceptional customer service by responding to external service requests within 24hrs	% of customer service requests resolved within 24hrs	96%	94%	95%	95%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	148,324	152,320	139,850	159,710	4.9%
Employee Benefits	50,296	47,550	44,980	49,020	3.1%
Misc. Employee Expenses	850	1,100	1,000	1,100	0.0%
Commodities	6,619	5,700	7,250	7,250	27.2%
Contractual Services	15,918	18,390	16,190	19,110	3.9%
Capital Outlay	-	1,250	1,150	3,600	188.0%
<b>Total</b>	<b>222,007</b>	<b>226,310</b>	<b>210,420</b>	<b>239,790</b>	<b>6.0%</b>

### Budget Highlights

#### *Salaries and Wages*

The 4.9% (\$7,390) increase is due to adjustments in overtime wages.

#### *Employee Benefits*

The 3.1% (\$1,470) increase is due to higher employer IMRF contributions.

#### *Commodities*

The 27.2% (\$1,550) increase is due to ongoing inflation in the cost of small tools and various supplies.

#### *Capital Outlay*

The 188.0% (\$2,350) increase is due to a new request for a construction-grade table saw.



### Description

The Storm Sewer Division is responsible for the maintenance and repair of all Village-owned storm sewer infrastructure and storm drainage ways including 224 miles of storm sewer pipe, 60 miles of creek lines, 4,100 catch-basins, 1,100 outlets, and 6,500 street inlets. Monthly inspections are performed on all Village drainage ways and lake/pond outfall pipes to reduce the risk of flooding during heavy rain events. This Division consists of 1 full-time staff, additional shared personnel, and a shared supervisor.

	2022	2023	2024
FTE's – Full Time	0.83	0.83	0.83

### 2023 Accomplishments

- Performed extensive creek line maintenance in the Parcel A, Parcel B, and Algonquin Road flow areas.
- Rebuilt or repaired catch-basins, inlets, and failed storm sewer pipes at 30 sites.
- Installed or repaired drain tile at 11 sites to improve local drainage.
- Flushed/cleaned over 11,000 feet of storm sewer pipe.



# STORM SEWERS

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding and implementation of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks and storm water management projects.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Promote efficiency by reducing the number of labor hours used per catch basin rebuild.	Labor hours per catch basin rebuild.	22.1	17.6	17.1	16.0

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	91,281	90,190	87,840	92,630	2.7%
Employee Benefits	38,621	37,290	37,380	37,760	1.3%
Misc. Employee Expenses	3,865	4,050	4,050	4,050	0.0%
Commodities	2,711	9,650	9,600	3,850	-60.1%
Contractual Services	26,597	100,020	68,400	99,950	-0.1%
<b>Total</b>	<b>163,075</b>	<b>241,200</b>	<b>207,270</b>	<b>238,240</b>	<b>-1.2%</b>

### Budget Highlights

#### *Salaries and Wages*

The 2.7% (\$2,440) increase is due to adjustments in full-time staff salaries.

#### *Commodities*

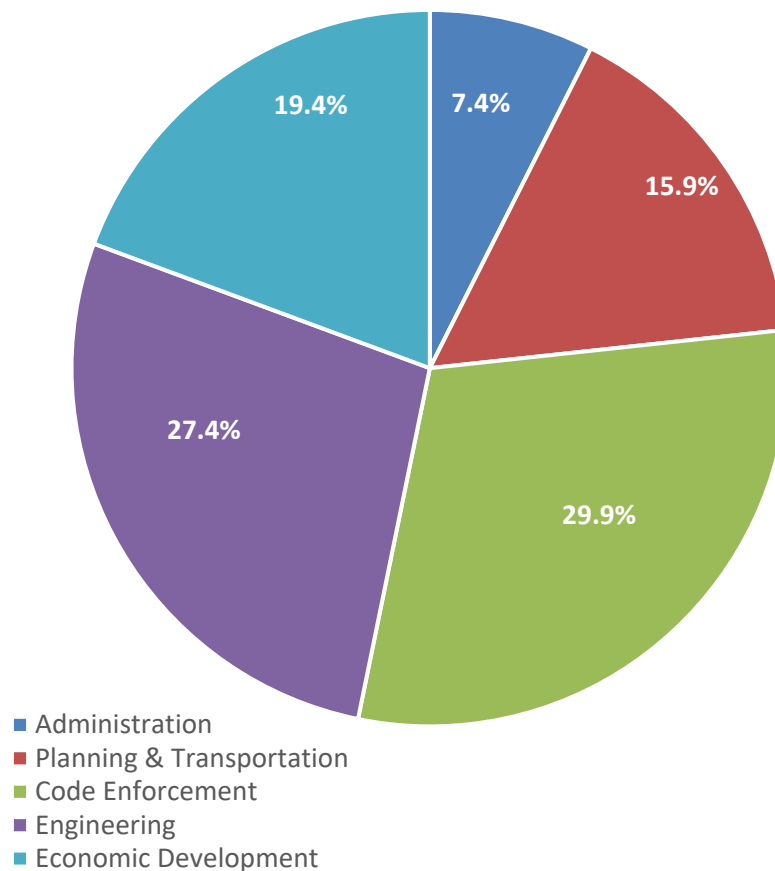
The 60.1% (\$5,800) decrease is due to a reduction in new requests for small tools and minor equipment.

# DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department includes five divisions: Administration, Planning & Transportation, Code Enforcement, Engineering, and Economic Development. The department performs a variety of activities related to all aspects of community development. A key function is working with businesses, land owners and developers to help them navigate the development approval, building permit, construction and occupancy processes to ensure a safety and code compliant environment for the general public. Economic development activities focus on attraction, retention and promotion of all types of businesses in the community. The department also plans and oversees construction of transportation, storm water, sanitary sewer, and water main infrastructure projects. Significant programs include design and construction management of the Annual Street Revitalization Project and various storm water and other infrastructure projects, as well as planning and implementing bicycle, pedestrian, transit, taxi and other transportation programs. Further, with the goal of maintaining property values and neighborhood quality, the department enforces all building related codes, including health and property maintenance, and operates the rental housing registration and inspection program. The department also manages the Village's Community Development Block Grant (CDBG) Program, as well as collaborates and provides support to other Village departments on a variety of projects.

<b>Total Budget</b>	<b>\$6,114,630</b>
---------------------	--------------------

**Annual Expenses by Division**



# DEVELOPMENT SERVICES DEPARTMENT

## Annual Expenses by Division

Division	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Administration	408,471	458,500	472,530	454,180	-0.9%
Planning & Transportation	666,677	868,720	786,120	969,870	11.6%
Code Enforcement	1,661,441	1,802,730	1,836,480	1,829,600	1.5%
Engineering	1,262,824	1,373,170	1,421,820	1,677,560	22.2%
Economic Development	1,756,825	1,156,820	1,099,730	1,183,420	2.3%
<b>Total</b>	<b>5,756,238</b>	<b>5,659,940</b>	<b>5,616,680</b>	<b>6,114,630</b>	<b>8.0%</b>

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	2,711,634	3,047,030	3,114,240	3,397,720	11.5%
Employee Benefits	1,209,321	1,199,420	1,200,330	1,353,350	12.8%
Misc. Employee Expenses	50,199	72,610	54,010	99,600	37.2%
Commodities	20,779	24,590	26,520	28,750	16.9%
Contractual Services	1,829,160	1,396,170	1,284,640	1,323,930	-5.2%
Capital Outlay	17,402	19,370	29,320	21,500	11.0%
Cost Allocation	(82,257)	(99,250)	(92,380)	(110,220)	11.1%
<b>Total</b>	<b>5,756,238</b>	<b>5,659,940</b>	<b>5,616,680</b>	<b>6,114,630</b>	<b>8.0%</b>

# DEVELOPMENT SERVICES ADMINISTRATION

## Village of Hoffman Estates

### Description

Development Services Administration includes the Director and Community Planner, with the Administrative Assistant retiring mid-2023 and being replaced with dedicated staff in the Economic Development Department. Administration's primary function includes management and support for the entire department, which includes the Economic Development, Planning & Transportation, Code Enforcement, and Engineering Divisions. In addition to oversight of these divisions, staff performs various special projects such as Development Agreements and managing the Community Development Block Grant (CDBG) Program.

For the upcoming year, efforts will continue to focus on coordination between the different divisions on development critical projects such as Bell Works, Microsoft, Sears Campus redevelopment, new apartments, and several other large, anticipated development projects. Administration will also participate in oversight and coordination of various professional services and infrastructure grants. Another primary role for Department administration will continue focusing on employee training and professional development, as well as recruitment/promotions when necessary to keep the Department properly staffed and productive for the coming years.

	2022	2023	2024
<b>FTE's – Full Time</b>	2.45	2.39	2.10
<b>FTE's – Part Time</b>	0.42	0.00	0.00

### 2023 Accomplishments

The following highlights reflect work where Department Administration has a high level of involvement. Most items overlap with staff in one or more Divisions in Development Services. Note that work related to the Village's various TIF Districts and the CDBG Program is highlighted in separate sections of the budget document.

- Coordination has been ongoing for the Village's efforts to support data center development. For the 53-acre Microsoft data center project, this includes onsite phased construction / occupancy and planning / construction of off-site sanitary sewer and new electric transmission lines, in addition to support for the purchase of additional property. For the planned Compass data center project, this includes support during the due diligence process and planning for demolition and initial site work. Other efforts have involved discussions with ComEd and prospective data center developers regarding other parcels in and around the Village.
- Coordination is ongoing for the implementation of the Barrington Road I-90 Planning Study that will help steer planning, transportation and economic development efforts in and around the full interchange and Pace Bus station moving forward. Work has primarily been focused on planning efforts and property owner / developer discussions within the TIF District area around Stonington and Pembroke.
- Significant support and coordination is ongoing for the Bell Works Hoffman Estates Metroburb, including development planning, construction, marketing, special events, and new business attraction. Specific focus has been on new occupancies, facilitating approval for the townhome project, and planning for expansion into the western portion of the building.

# DEVELOPMENT SERVICES ADMINISTRATION

## Village of Hoffman Estates

- Support is provided for planning and managing capital improvements projects, including staff resource allocation, prioritization, budgeting, and coordination with private development projects. These include substantial utility and transportation projects, the Village Green, 5990 signage, and CDBG projects.
- Oversight and coordination are ongoing with IT and other departments regarding upgrades to the use of technology for department functions as well as public interaction. Substantial progress has been made to expand use of the Community Development software for permitting, including the implementation of eTRAKiT online permitting software in early 2023. Significant work has been done to upgrade internal GIS infrastructure, including modernization of the entire structure to unlock more dynamic tools that will allow enhanced use of GIS for public-facing communications. The department is also contributing to the Village-wide ERP upgrade process.
- The Department continues to invest effort in the recruitment process for key positions, as well as careful consideration of ways to retain productive employees as they continue to grow in their positions. During 2023, the key positions of Senior Building Official and Economic Development Specialist were hired, and planning was ongoing for replacement of the Chief Building Inspector (retiring December 2023).
- Administration staff managed the Village's CDBG Program through public and private infrastructure and facilities funding as well as continued implementation of CDBG-COVID programs that were authorized through the Federal CARES Act.

# DEVELOPMENT SERVICES ADMINISTRATION

Village of Hoffman Estates

## Goals, Objectives, and Performance Measures

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability, and increase accessibility and convenience to residents and businesses.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Publish articles to promote awareness of development projects, programs, and new businesses through various communication mediums	Number of articles published	26	18	20	20
Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Organizational Development	Continue to encourage staff development and performance through effective evaluation and review by completing 100% of employee evaluations in a timely manner	Percent of employee evaluations completed within 30 days	100%	100%	100%	100%



# DEVELOPMENT SERVICES ADMINISTRATION

Village of Hoffman Estates

## Annual Expense by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	231,729	281,920	287,900	274,350	-2.7%
Employee Benefits	108,992	111,130	110,590	102,330	-7.9%
Misc. Employee Expenses	3,706	6,290	6,290	6,290	0.0%
Commodities	3,716	4,250	4,000	4,250	0.0%
Contractual Services	60,328	54,910	63,750	66,960	21.9%
<b>Total</b>	<b>408,471</b>	<b>458,500</b>	<b>472,530</b>	<b>454,180</b>	<b>-0.9%</b>

## Budget Highlights

### *Salaries & Wages*

The 2.7% decrease in salaries is primarily due to the retirement of a long-term employee and reassignment of those resources to the Economic Development Division.

### *Employee Benefits*

The 7.6% decrease in salaries is primarily due to the retirement of a long-term employee and reassignment of those resources to the Economic Development Division.

### *Misc. Employee Expenses*

No change.

### *Commodities*

No change.

### *Contractual Services*

The 22.0% increase is related to IT User Charges.



# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

### Description

The Planning & Transportation Division is responsible for guiding quality development in the community that is consistent with the Village's Municipal Code and Comprehensive Plan. The Division coordinates the multi-department development review process and assists residents, developers and businesses through the development review and approval process from project concept through Planning and Zoning Commission and Village Board consideration. As needed, the Division drafts Zoning, Subdivision and other Municipal Code text amendments. The Division also oversees the creation and implementation of a long-range planning documents including the Comprehensive Plan, various subarea plans, and multimodal transportation plans. The Division manages the Taxi Discount Program and coordinates with regional transportation providers and organizations such as Pace Suburban Bus, Northwest Municipal Conference Regional Transportation Authority, Chicago Metropolitan Agency for Planning, and area Townships. Division staff serve as liaisons to the Village's Planning and Zoning Commission, Road Improvement Impact Fee Advisory Committee, Transit Improvement Task Force, and Bicycle and Pedestrian Advisory Committee.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	4.60	4.59	5.00



### 2023 Accomplishments

- Managed the plan review process and facilitated zoning approvals for the following major developments:

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

- Advocate Outpatient Center: A 35,000 sq. ft. outpatient facility was approved for the property located at 4847 Hoffman Blvd. in the Prairie Pointe Center Development. Construction started in Q4 2023 and expected to receive occupancy in early 2025.
- Bell Works: Concept approval was granted for 300 apartments and final approval was granted for 164 townhomes at Bell Works, located at the southwest corner of Huntington Blvd and Lakewood Blvd.
- Belle Tire: A 10,000 sq. ft. foot Belle Tire store was approved for the property at 1165 W. Higgins Road.
- LOVA Dispensary: Special Use approval was granted for a cannabis dispensary at 1795 N. Barrington Road. LOVA will occupy 5,300 sq. ft. of the former TIGI Fridays building, with the remaining 2,000 sq. ft. available for lease.
- Sensient Flavors Expansion: Approval was granted to Sensient Flavors to complete a 36,000 sq. ft. addition to the 60,000 sq. ft. research and development facility located at 5115 Sedge Blvd. Construction is expected to begin in 2024.
- Starbucks: A 5,000 square foot Starbuck's was approved at 2925 N. Barrington Road in the Fountain Crossing Shopping Center. Construction began in fall 2023 and is expected to be completed in spring 2024.
- Deployed the online eTRAKIT portal for all planning projects in 2023. The new portal increases efficiency internally and provides a user-friendly interface for applicants to file applications, receive plan review comments, pay fees, upload documents, and access final approvals.
- Worked extensively with the consultant team on the comprehensive update to the Village's Zoning Code. Several milestones were completed in 2023, including project website (VOHEZoning.org), existing conditions analysis, public open house, and approval of the consultant's finding and recommendations. The goal of the update is to modernize the Village's Zoning and Subdivision Codes to ensure a streamlined and user-friendly document with updated development standards, zoning districts, approvals, and uses that support the Village's economic development efforts. The update is on track for adoption by mid-2024.
- Established a Temporary Planned Development Ordinance to address the increased interest in multi-family residential development in the community. The enacted ordinance establishes an interim zoning entitlement mechanism for multi-family development to proceed as the comprehensive Zoning Code update project is underway.
- Negotiated a pre-development agreement for underutilized property at the southeast corner of Prairie Stone Parkway and Beverly Road. The agreement establishes development parameters to support the Western Area Plan vision for a vibrant mixed-use environment surrounding the NOW Arena and Village Green properties, including Class A apartments.
- Supported the Planning and Zoning Commission by initiating an interactive training series on subject matter selected by Commissioners. 2023 training sessions included: *The Roles &*

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

*Responsibilities of a Plan Commission, Economic Development & Implementation of Village Plans and Policies, and Building Codes, Plans & Permits.*

- Selected a consultant for the Village's Comprehensive Multimodal Transportation Plan. Plan completion is expected by mid-2025. This effort, partially funded through the *State Planning and Research* (SPR) program, will establish a roadmap of measurable action steps to improve the pedestrian, bicycle, and transit networks and links between all modes of transportation in the Village.
- Advanced the Phase I engineering study of the Hassell Road Pedestrian and Bicycle Enhancement project funded by the *Illinois Transportation Enhancement Program* (ITEP). Phase I engineering is complete and awaiting IDOT approval. Phase II engineering design is on target to begin in 2024 with construction expected in 2025. The goal of the project is to provide safety and connectivity enhancements for pedestrians, cyclists and transit users utilizing the Pace Barrington Road Transit Station and accessing nearby employment, shopping, and other destinations.
- Provided significant support to the Village's transition to a new Geographic Information System (GIS) enterprise system and server. Staff assisted in data cleanup, map migration, and updating internal and public facing web maps.

### Goals, Objectives and Performance Measures

Create a thriving and vital local economy with a strong blend of retail, clean-industrial, commercial and residential properties.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Economic Development	Ensure a minimum of 65% of site plan cases are reviewed through the administrative or staff review process, allowing the Planning and Zoning Commission to focus on more unique projects	Percent of site plan cases reviewed by administrative staff members	33%	39%	41%	65%
	Continue to promote development or redevelopment of underutilized properties in the Village by effectively processing all new development requests within 105 days of receipt	Percent of site plans processed within 105 days of receipt	100%	100%	100%	100%

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

Cooperate with local, regional, state and national agencies to identify and implement initiatives to improve all modes of public transportation, including bicycle and pedestrian travel, throughout the Village.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Transportation	Promote awareness and increase registrations of the Taxi Coupon Discount Program for individuals that live and work in the Village	Percent of increased registered participants from previous year	9%	1%	3%	2%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	441,017	452,800	490,510	584,450	29.1%
Employee Benefits	207,701	198,100	201,050	228,560	15.4%
Misc. Employee Expenses	4,484	5,460	2,300	5,150	-5.7%
Commodities	2,560	2,270	5,020	3,240	42.7%
Contractual Services	59,712	258,090	129,840	191,070	-26.0%
Cost Allocation	(48,797)	(48,000)	(42,600)	(42,600)	-11.3%
<b>Total</b>	<b>666,677</b>	<b>868,720</b>	<b>786,120</b>	<b>969,870</b>	<b>11.6%</b>

### Budget Highlights

#### *Salaries & Wages*

The 29.1% increase is due to annual salary increases and part-time wages.

#### *Employee Benefits*

The 15.4% increase is the result of changes in employee benefits.

#### *Misc. Employee Expenses*

The 5.7% decrease is due to completion of one-time costs for training and certifications.

#### *Commodities*

The 42.7% increase is due to increases in costs for existing and new annual reference documents.

#### *Contractual Services*

The 26% decrease is due to changes in contracted services for long-range and transportation plans.

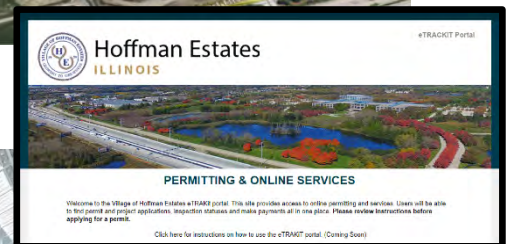
# CODE ENFORCEMENT

## Village of Hoffman Estates

### Description

The Code Enforcement Division is responsible for ensuring compliance with all Village codes relating to building construction, property maintenance, environmental health regulations, and zoning requirements in order to safeguard and protect the health, safety and general welfare of the residents of Hoffman Estates. The Division performs this responsibility by managing the building permit and inspection process, health inspections, the rental housing registration and inspection program, property maintenance inspections, and other activities. Division staff also assist with many of the unusual and varied requests that are presented at the front counter and funds one-half of the Customer Service Representative salaries.

	2022	2023	2024
FTE's – Full Time	14.15	14.05	13.40
FTE's – Part Time	1.59	1.59	1.59



### 2023 Accomplishments

- Issued permits are projected to end 2023 slightly higher than the number issued in 2022. Meanwhile, building inspection activity has seen a 17% increase compared to 2022. Permit revenues for 2023 are on pace to see a significant increase from budgeted forecasts due to several large projects.
- The Building staff diligently managed multiple technical plan reviews and inspections of significant commercial projects including, Microsoft, Seasons at Hoffman Estates apartments, Belle Tire, the Eagle Way speculative warehouse, Popeyes, Dunkin, BP redevelopment, multiple Bell Works



build-outs including Fairgrounds, Bell Street Brewing, Cambium Networks, Swing Loose Golf, It Gym, and Club Colors.

- Division staff has continued to play a key role in the Bell Works redevelopment project. Due to the age and layout of the building, many unique challenges arise requiring expert technical analysis provided by division inspection and review staff. It is anticipated that staff will continue to have a significant presence of the redevelopment with new tenants, housing, activation of the west side of the building, and overall site development.
- The Rental Housing Registration and Inspection Program continued with the number of registered owners slightly over 1,900. Staff utilizes DACRA software to generate citations electronically, allowing for increased efficiency. Code Enforcement staff remains vigilant to seek and educate property owners when a non-registered rental is found. Also, expanding efforts to find and eliminate short-term rentals within the Village.
- During 2023, Code Enforcement addressed and resolved a number of complex property maintenance cases, including commercial properties and hotels. Diligent coordination between Code, Planning, and Engineering staff allowed for effective enforcement on cases. Most residential cases involved drainage and interior and exterior maintenance issues, while the majority of commercial cases pertained to pavement condition, dumpster enclosures, landscaping, work without permits, etc.
- 2023 saw significant staffing changes of mission critical positions in the Code Enforcement Division. In March 2023, our Building Official retired, subsequently leading to the recruitment of a new Chief Building Official to take over and expand the role. Additionally, at the end of 2023, our long-time Chief Building Inspector of 35 years retired. Backfilling this position is critical for the inspection team by providing residents and businesses with a dedicated technical staff resource in the field.
- Code Enforcement completed its 6-year cycle of updating the building codes in 2023. This included review and adoption of the 2021 International Codes, 2020 National Electric Code, as well as State codes and local amendments. This process is critical to protect the health and safety of Village residents and visitors, while maintaining the design construction, and quality of the buildings and structures within Hoffman Estates.
- Health Inspections continued at full operation with roughly 525 inspections in 2023. The Village Health Officer has remained proactive with updated guidance from State and Federal levels in order to ensure best practices and overall food safety. The Health Officer also routinely visited restaurants and daycares to provide guidance on changes to operations.
- In January 2023, the department went live with our new online portal for permitting and online service, called eTRAKiT. This service provides a tremendous increase in efficiency for the residents, businesses, developers, and staff. The entire process is now electronic and can be accomplished from any location, allowing for faster submittals, reviews, payments, and permit issuance. Several other key technology projects are also underway, including converting all closed building permits into Laserfiche archive storage and adding licensing to our electronic process.

# CODE ENFORCEMENT

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

**Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability, and increase accessibility and convenience to residents and businesses.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
<b>Technology</b>	Ensure 95% of building permit applications are processed within 10 days	Percentage of permits processed	98%	98%	99%	95%

**Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable health and wellness services.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
<b>Public Safety</b>	Conduct 95% of building inspections within 24hrs of notice	Percentage of inspections conducted within 24 hours of notice	98%	97%	98%	95%
	Conduct annual health inspections for 100% of all commercial occupancies	Percent of annual health inspections	100%	100%	100%	100%
	Conduct 95% of property maintenance inspections within 24hrs of notice	Percentage of inspections conducted within 24 hours of notice	98%	97%	97%	95%
	Conduct 100% of inspections for registered residential rental properties	Percentage of residential rental properties inspected	100%	100%	100%	100%

**Annual Expenses by Class**

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	1,074,616	1,191,790	1,219,020	1,204,340	1.1%
Employee Benefits	480,614	479,310	484,440	477,660	-0.3%
Misc. Employee Expenses	12,162	18,530	18,930	24,820	33.9%
Commodities	6,141	7,400	7,400	11,460	54.9%
Contractual Services	87,908	105,700	106,690	111,320	5.3%
<b>Total</b>	<b>1,661,441</b>	<b>1,802,730</b>	<b>1,836,480</b>	<b>1,829,600</b>	<b>1.5%</b>

**Budget Highlights***Salaries & Wages*

The 1.1% increase is due to annual compensation increases.

*Employee Benefits*

There was no increase or decrease to employee benefits.

*Miscellaneous Employee Expenses*

The 33.9% increase is related to the expansion of items such as continuing education opportunities for staff training and certification testing.

*Commodities*

The 54.9% increase is due to multi-year subscriptions of electronic building code publications.

*Contractual Services*

The 5.3% increase is due to IT department user charges in the division.



### Description

The Engineering Division is responsible for the planning, design, construction, and operation of various components of the Village infrastructure system. Responsibilities include: review of commercial and residential site plans, private and public construction inspections, traffic engineering studies and investigations, review of traffic impact analyses prepared for new development, monitor traffic operations and coordination with other agencies for local and regional projects, and seek funding opportunities. The Division also directs project design, inspection services, and all project management for Village projects such as the annual street revitalization project, sidewalk improvements, drainage improvements, crack sealing, and utility projects. The Division consists of eight full time and one part time position. Coordination with other Village Departments such as Public Works, Police, as well as the Planning Division occurs on a regular basis to accomplish the tasks managed by Division staff.

The Division has a number of projects which are managed in house. Examples include the annual street revitalization project, administration of the Stormwater Utility Fee program, Community Rating System, floodplain management, IEPA General Storm Water Permit, annual pavement ratings, preparation of grant applications for transportation and storm water projects, site development review and construction inspection among many others. Most of these projects require a significant level of coordination with other agencies such as IDOT, Cook County, the Illinois Tollway, Pace Suburban Bus, Regional Transportation Authority, MWRD, IEPA, and others.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	8.00	8.00	9.00
<b>FTE's – Part Time</b>	1.35	1.53	1.37



### 2023 Accomplishments

- The remaining two street resurfacing segments that were deferred a part of the 2022 Street Revitalization project were completed.
- The 2023 Street Revitalization project completed reconstruction of five streets plus resurfacing of another twenty-five street segments. Surface patching, miscellaneous drainage improvements, and replacement of Corrugated Metal Pipe (CMP) storm sewer at two locations were also completed within the project scope.
- Completed design engineering and awarded contract for first (of a multi-year program) CMP trenchless rehabilitation project that will cost effectively rehabilitate over 4,000 feet of larger diameter Corrugated Metal Pipe (CMP). Construction is ongoing and will be completed in early 2024.
- Completion of the 2023 preventative maintenance contract which provided crack sealing to twenty-seven street segments.
- Preliminary engineering was completed for the Village Collector Street Light program. Design engineering and project bidding was completed for three locations with installation scheduled for 2024.
- Provided public outreach for FEMA's preliminary Flood Insurance Rate Map (FIRM) updates for the Poplar Creek and Spring Creek watersheds. Completed site survey and Elevation Certificates at various locations affected by the proposed changes.
- Design engineering for the Beverly Road Path & Resurfacing (Beacon Pointe Drive – Prairie Stone Parkway) was completed. Project letting was completed by IDOT in November with contract award and start of construction expected in early 2024.
- Received a \$250,000 DCEO State Capital Bill grant award for the Batavia Lane storm sewer replacement, water main replacement, and street reconstruction project. Design engineering is ongoing with construction expected in early 2024.
- In-house design engineering is ongoing for various street, storm sewer, sanitary sewer, and water main 2024/2025 capital improvement projects.
- Consultant contractual design is ongoing for the Barrington Square Sanitary Sewer, Gannon Drive, Hassell Rd STP Resurfacing, Hoffman Boulevard Bridge Deck Resurfacing, and Shoe Factory Road/Beverly Road Reconstruction projects.
- Completed over 275 building permit reviews and more than 400 building permit inspections.

## Goals, Objectives and Performance Measures

**Maintain and improve the Village's infrastructure, including designing, funding and implementation of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks and stormwater management projects.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Continue to Improve Village infrastructure including the design and implementation of stormwater management system by completing 11% of the identified stormwater rehabilitations projects per year	Percent of stormwater projects completed per year	12%	12%	12%	24%

**Maintain and improve the Village's infrastructure, including designing, funding and implementing of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks and stormwater management projects.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Complete 100% of Annual Street Projects to the surface layer by the end of the year	Percent of annual street projects completed to surface layer	100%	100%	94%	100%
	Respond to 100% of drainage inquiries within 10 working days	Percent of inquiries responded to within 10 working days	100%	100%	100%	100%

**Annual Expenses by Class**

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	742,319	837,530	872,960	1,017,720	21.5%
Employee Benefits	309,511	302,360	303,610	411,360	36.0%
Misc. Employee Expenses	4,926	6,800	8,140	9,290	36.6%
Commodities	7,386	4,300	3,950	3,650	-15.1%
Contractual Services	181,280	202,810	203,840	214,040	5.5%
Capital Outlay	17,402	19,370	29,320	21,500	11.0%
<b>Total</b>	<b>1,262,824</b>	<b>1,373,170</b>	<b>1,421,820</b>	<b>1,677,560</b>	<b>22.2%</b>

**Budget Highlights***Salaries & Wages*

The 21.5% increase is related to an increase in part-time employee hours and annual salary increases.

*Employee Benefits*

The 36.0% increase is related to an increase in part-time employee hours.

*Misc. Employee Expenses*

The 36.6% increase is due to increased training and professional dues and membership fees.

*Commodities*

The 15.1% decrease is related to a reduction in printing and binding expenses.

*Contractual Services*

The 5.6% increase is due to contractual employee assistance.

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

### Description

The Economic Development Division is responsible for improving the wealth of the local economy through business attraction and retention; workforce development; real estate development and marketing. The Division seeks to enhance the community through increased livability and new development. Over the past couple of years, efforts focused on sustainability of the high tech industrial manufacturing sector including data centers, and the redevelopment of large suburban office campuses like the former AT&T campus into Bell Works Chicagoland and the former Sears Campus.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	2.30	2.29	3.00



### 2023 Accomplishments

- Hired an Economic Development Specialist for the first time in the history of the Village. This position assists the Director of Economic Development to accomplish the goals of the Economic Development Strategic Plan.
- Worked to promote the new Stonington & Pembroke TIF. Held a developer roundtable to understand future challenges with redeveloping parts of the district. Also worked to draft a grant program for small business improvements in the TIF.
- Continued to promote Bell Works Chicagoland by organizing several tours and public events on The Square at Bell Works including an Economic Development Business Appreciation Happy Hour, a Bisnow State of the Suburban Office conference and a Next Level Northwest annual gala to promote the development. Also engaged in marketing activities to assist new leases into the Metroburb.



- Worked to promote the former Sears Campus as it went on the market for sale this year. Assisted to facilitate the purchase of the campus by a data center developer for a multi-billion-dollar investment.
- Attended several tradeshow and networking events again including the ICSC Las Vegas and Chicago shows, the Site Selectors Forum annual conference, the Data Center Anti-Conference, the Bisnow Midwest Data Center conference, a data center focused golf outing, Real Estate Journal events, and more.
- Improved the Business Retention and Expansion program by visiting more than 20 major businesses in town. Also hosted three C-suite roundtable sessions, a business appreciation happy hour and conducted walking surveys to connect with businesses in certain sections of town.
- Managed all 6 TIF districts including budgeting and reviewing multiple TIF reimbursement requests by developers.
- Created the “Feel The Energy” marketing campaign to reach millions of people promoting Hoffman Estates so as to attract new investment to the community.
- Continued to serve on several on the Hoffman Estates Chamber of Commerce Board and as chair of the Chamber Membership Committee.
- Sponsored and participated with the Golden Corridor Advanced Manufacturing Partnership, a non-profit organization, to promote manufacturing workforce development in the local high schools and community colleges.
- Sponsored and participated with Next Level Northwest, a regional business accelerator aimed at helping stage two companies grow and expand in the northwest suburbs. The non-profit organization works to help businesses grow to the next level through thoughtful coaching expertise and long-term company planning.
- Assisted the Economic Development Commission to host several events throughout the year including a successful commercial real estate event during a Windy City Bulls game at the NOW Arena.
- Worked with the Tourism Department to ensure all hotels have the resources they need to be as profitable and successful as they can be, especially during times when the NOW Arena has an event.
- Assisted the Arts Commission to host several events, such as the Summer Sounds on the Green, a music class, a photography workshop, and more.

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

Promote the development of available properties to create a thriving local economy; update the Comprehensive Plan; undertake area plans for the Entertainment District and the I-90/Barrington Road Interchange area; support the redevelopment of the AT&T campus into a “Metroburb.” Continue to redevelop Hoffman Plaza and encourage continued investment in other shopping centers.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Economic Development	Promote development and redevelopment through private and public expenditures within TIF districts and the Enterprise Zone	Number of projects within the TIF and Enterprise Zone districts	3	3	5	5

Create a thriving and vital local economy with a strong blend of retail, clean-industrial, commercial and residential properties.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Economic Development	Foster a strong ongoing connection with existing businesses by conducting formal visits to at least 10 Village businesses each year and holding 2 CEO Roundtable Events	Number of formal visits to Village Businesses/ Number of business roundtable events	4	6	23/2	20/3
	Continue to recruit retail businesses to maintain an occupancy rate of 90% or above throughout the year	Percent of retail occupancy rate within the Village	87.6%	95%*	96%*	96%
	Continue to recruit office/industrial businesses to increase the occupancy rate to 80% by the end of the year	Percent of office/industrial occupancy rate within the Village	70%	66%*	77%*	80%
	Attract at least 2 industrial projects by the end of the year	Number of new industrial projects	0	1	2	3

\*Switched from the Village of Hoffman Estates data to CoStar data.

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	221,953	282,990	243,850	316,860	12.0%
Employee Benefits	102,503	108,520	100,640	133,440	23.0%
Misc. Employee Expenses	24,921	35,530	18,350	54,050	52.1%
Commodities	976	6,370	6,150	6,150	-3.5%
Contractual Services	1,439,932	774,660	780,520	740,540	-4.4%
Cost Allocation	(33,460)	(51,250)	(49,780)	(67,620)	31.9%
<b>Total</b>	<b>1,756,825</b>	<b>1,156,820</b>	<b>1,099,730</b>	<b>1,183,420</b>	<b>2.3%</b>

### Budget Highlights

#### *Salaries & Wages*

The 12% increase is due to the addition of an Economic Development Specialist position plus annual merit increases.

#### *Employee Benefits*

The 23.5% increase is due to increased health insurance costs.

#### *Misc. Employee Expenses*

The 52.1% increase is due to adding an Economic Development Specialist who will attend conferences and tradeshows along with rising costs of travel.

#### *Contractual Services*

The 4.4% decrease is due to the expiration of sales tax incentives.

#### *Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as an expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase of expenses that pertain to the water billing function of the Village. These expenses are then being shown in the Water Billing Division in the Water & Sewer Fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

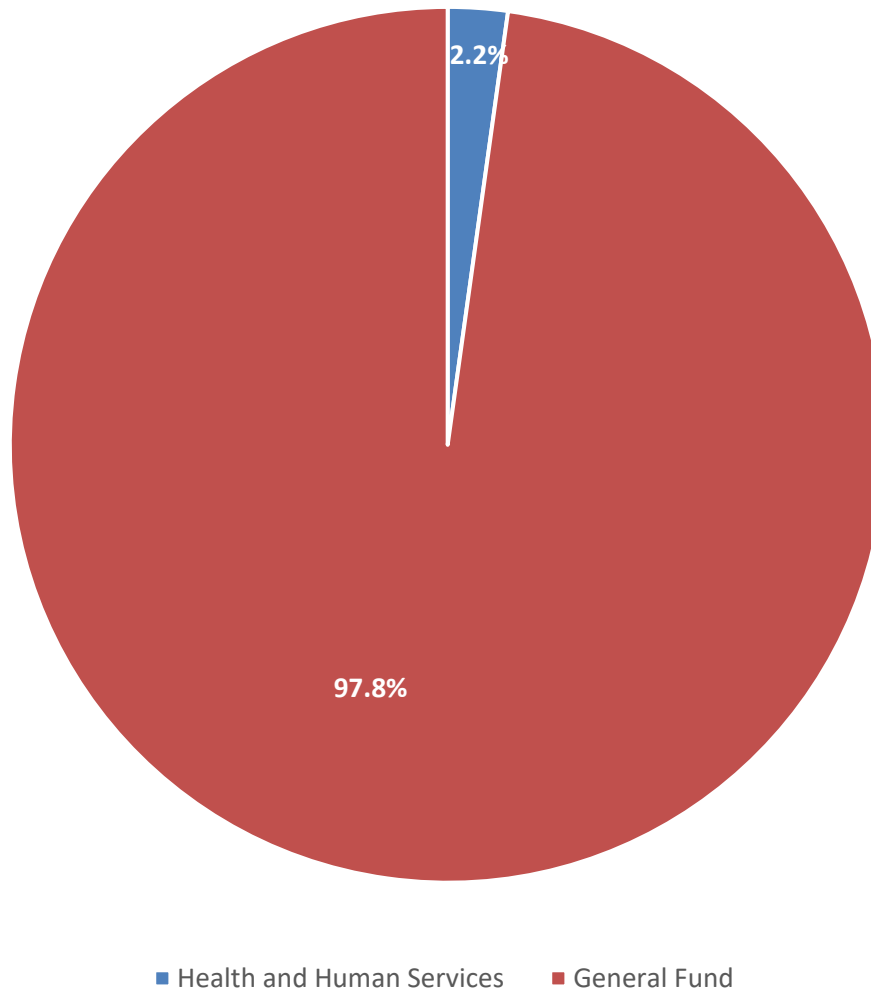


# HEALTH & HUMAN SERVICES DEPARTMENT

The Health and Human Services Department provides the following services: immunizations, health screening, counseling services and community education. The Department's mission is to serve the community by providing high quality preventative health and mental health services via coordination with Village departments and community partners. There are no divisions within this department.

Total Budget	\$ 1,539,660
--------------	--------------

DEPARTMENT EXPENDITURES  
TO GENERAL FUND EXPENDITURES

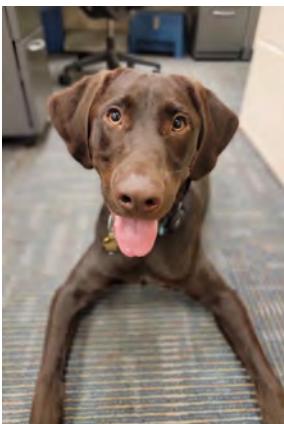


## Description

The Department of Health and Human Services (HHS) provides affordable and accessible healthcare for the residents and employees of Hoffman Estates. The Department's mission is to serve the community by providing high quality preventative health and mental health services via direct community service, community outreach, collaboration with community partners, and coordination of services with Village Departments. Through these collaborative relationships, which include healthcare providers, schools, and social service agencies, HHS is able to provide needed care to members of the community.

Staff for HHS includes three full-time Clinical Psychologists, two part-time Registered Nurses, two full-time paid doctoral interns, one part-time Clinical Psychologist, and five part-time unpaid externs. Administrative support is provided by one full-time Administrative Assistant and one part-time Medical Records Clerk. The department's program and services include: infant and child immunizations, adult and senior health clinics and immunizations, individual counseling, family counseling, couples counseling and psychological assessments. Community based services include: prevention and educational programming, as well as community outreach programs. Additional activities include providing supervision and training for graduate level Clinical Psychology students and advance degree nursing students.

	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>FTE's – Full Time</b>	5.50	6.00	8.00
<b>FTE's – Part Time</b>	2.53	2.30	2.35



## 2023 Accomplishments

- Health and Human Services was the recipient of the Cook County Healthy Communities Behavioral Health Initiative Grant. This grant awards \$250,000 over the next four years to expand mental health services in the Hoffman Estates community. HHS hosted a kickoff event with various Village departments and community partners as well as 3 educational bilingual workshops for the community.
- Health and Human Services welcomed Charlie the therapy dog to the team. Charlie is a chocolate lab who is in training for the Therapy Dog Program which will service HHS clients. Charlie completed basic, intermediate, and advanced training classes and received his Canine Good Citizen certification. He will start official therapy dog training classes in 2024. Charlie attended several community events, implemented the Walks with Charlie program for employees, and participated in grief counseling services for employees.
- HHS continued to provide in-person and telehealth services for mental health counseling. Clinical psychology staff provided 3,825 hours of therapy services. Therapy services include individual therapy for adults and children, couples therapy, family therapy and intake sessions. Clinical psychology staff completed 7 psychological testing batteries. HHS staff and Police Social Worker conducted 1,685 hours of crisis intervention to the community.
- HHS vaccine clinics for the community continued to be provided by appointment for residents. Nursing staff administered 3,195 antigens for youth and adults, 890 preventive health screens (blood pressure, hemoglobin, glucose, antibody analysis, cholesterol), and 2,297 preschool vision and hearing screens. Nursing staff provided 1,225 hours of health consultation to community members.
- Assisted 59 residents with financial assistance through the Salvation Army Extension program and assisted 27 individuals with signing up for the Nicor Gas Sharing program. Assisted residents with 77 pieces of medical equipment through the Lending Closet program.
- HHS developed and continued several successful programs and partnerships including: School District 54 CAP program to provide counseling services for underserved families, Higgins Education Center/Hoffman Opportunity Center resource sharing, local elementary, junior high, and high school community resource fairs and collaboration on provision of services and presentations for the Hoffman Estates community.
- HHS developed several community outreach programs to raise awareness and education on mental and physical health in the community. Programs included: Grief and Ambiguous Loss,

Managing Stress and Burnout, Senior Health Trivia, Mind/Body Connection in Children, LGBTQ Adolescent and Parent Support Group, Managing Stress Through Dance, and Connecting Families Through Play.

- Health and Human Services began training to work towards becoming a Dementia Friendly Community which is a larger scale goal for 2024. HHS clinic nurses and mental health staff participated in training to understand and identify signs and stages of dementia as well as person-centered interventions. Nursing staff coordinated a community workshop, Learning About Your Aging Brain, for community members.
- HHS hosted the seventh annual Holiday Giving Tree Program. Families in need are identified and paired with employees and community members who provide gifts for the holidays.
- HHS continues to develop and implement services for Village Employees. In 2023, HHS implemented a new 6 week Employee Fitness Challenge *Spring Into Motion*, a 4-week Financial Wellness Program: Right on the Money, Flu Shot Clinics, a 4 week October Walking Challenge, a new Employee Reading Club, Puzzle Corners, Walks with Charlie, and hosted 2 Employee Blood Drives and a Benefits of Wellness Fair with free health screenings.

## Goals, Objectives and Performance Measures

Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Public Safety	Promote affordable prevention services for adults by providing adult health clinics which offer vaccines and preventative screenings	Number of preventative health screenings and antigens administered for adults	1,496	1,413	1,194	1,304
	Promote child wellness to ensure immunization completion rate	Number of antigens administered to children	2,239	2,685	2,888	2,786
	Promote psychological assessment and treatment to the community	Number of mental health treatment sessions held	3,031	3,489	3,832	3,660

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	599,136	698,910	717,000	858,640	22.9%
Employee Benefits	226,439	262,840	286,220	356,630	35.7%
Misc. Employee Expenses	5,618	8,660	8,230	11,100	28.2%
Commodities	37,563	63,540	59,150	60,260	-5.2%
Contractual Services	63,078	88,490	145,340	253,030	185.9%
<b>Total</b>	<b>931,834</b>	<b>1,122,440</b>	<b>1,215,940</b>	<b>1,539,660</b>	<b>37.2%</b>

## Budget Highlights

### *Salaries & Wages*

The 22.9% increase is due to salary adjustments for the full time doctoral interns and annual salary increases.

### *Employee Benefits*

The 35.7% increase is due to corresponding increases in salaries.

### *Misc. Employee Expenses*

The 28.2% increase is due to licensure fees that occur bi-annually and training.

### *Commodities*

The -5.2% decrease is due to decrease in materials for COVID-19 vaccine clinics.

### *Contractual Services*

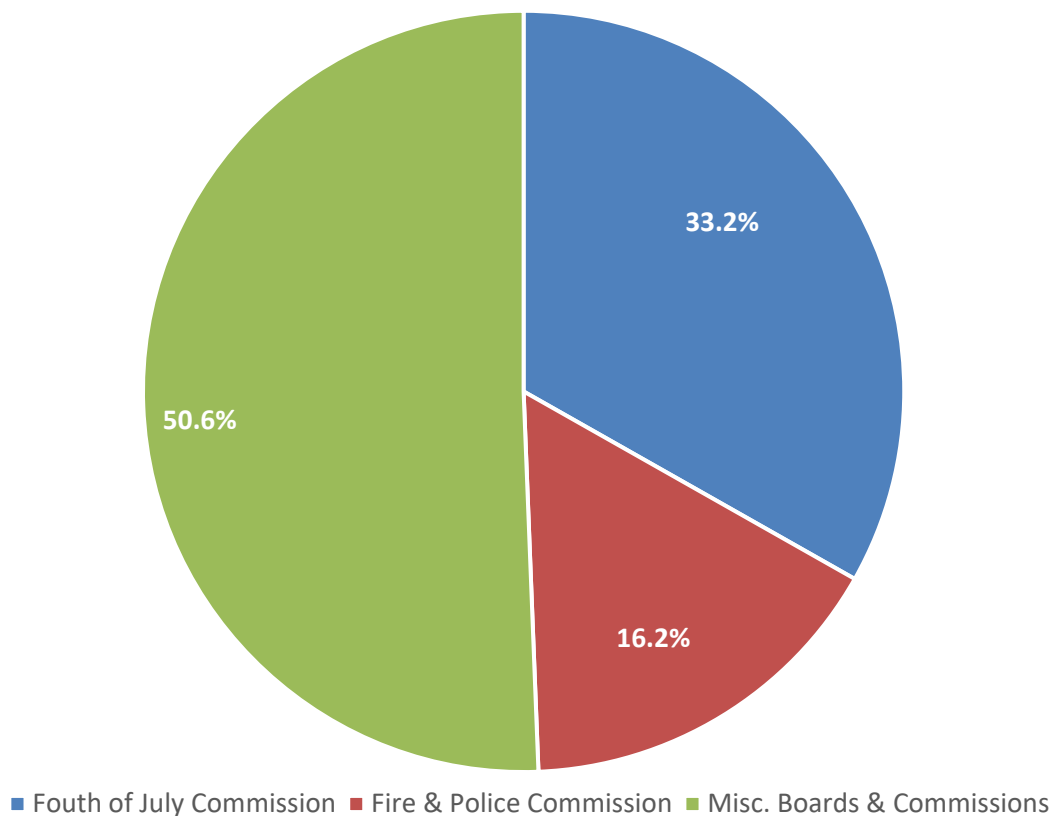
The 185.9% increase is due to an increase in professional services related to the Cook County Mental Health Grant.

# BOARDS & COMMISSIONS

Boards & Commissions consists of the Fourth of July Commission, Fire & Police Commission and Miscellaneous Boards & Commissions, which is comprised of sixteen volunteer commissions. Each board and commission represents an opportunity for residents to volunteer their time and play an active role in their community.

Total Budget	\$644,180
--------------	-----------

Annual Expenses by Commission



# BOARDS & COMMISSIONS

## Annual Expenses by Commission

Commission	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Fourth of July Commission	140,990	181,750	182,620	213,930	17.7%
Fire & Police Commission	34,795	112,260	85,686	104,230	-7.2%
Misc. Boards & Commissions	233,224	301,300	288,910	326,020	8.2%
<b>Total</b>	<b>409,009</b>	<b>595,310</b>	<b>557,215</b>	<b>644,180</b>	<b>8.2%</b>

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	65,161	66,250	77,030	85,200	28.6%
Employee Benefits	37,352	37,630	35,356	39,240	4.3%
Misc. Employee Expenses	375	1,580	380	1,580	0.0%
Commodities	56	400	210	600	50.0%
Contractual Services	306,065	489,450	444,240	517,560	5.7%
<b>Total</b>	<b>409,009</b>	<b>595,310</b>	<b>557,215</b>	<b>644,180</b>	<b>8.2%</b>

# FOURTH OF JULY COMMISSION

Village of Hoffman Estates

## Description

This Commission plans and conducts the annual Village celebration for the Fourth of July, the Northwest 4<sup>th</sup> Fest. The celebration includes entertainment, food, fireworks, a carnival, and a parade.



## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Contractual Services	140,990	181,750	182,620	213,930	17.7%
<b>Total</b>	<b>140,990</b>	<b>181,750</b>	<b>182,620</b>	<b>213,930</b>	<b>17.7%</b>



# FIRE & POLICE COMMISSION

## Village of Hoffman Estates

### Description

The Fire and Police Commission consists of three civilians appointed by the Village Board. This commission is responsible for administering Fire and Police entry-level testing and promotional testing for Police Sergeant, Fire Lieutenant and Fire Captain. In addition, the commission is also responsible for conducting disciplinary hearings.

### 2023 Accomplishments

- Hired four new Probationary Police Officers in 2023.
- One Police Sergeant, one Police Commander, and one Deputy Chief was promoted in 2023.
- The Fire Department hired two probationary firefighter paramedics in 2023.
- The Fire Department promoted two Captains and three Lieutenants during 2023.
- Updated the Fire and Police Commission Rules and Regulations to eliminate the written test for entry level police officers, allowing for applications to be submitted and evaluated year-round.

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	6,577	2,000	10,950	12,000	500.0%
Employee Benefits	119	150	220	290	93.3%
Misc. Employee Expenses	375	1,580	380	1,580	0.0%
Commodities	-	300	150	500	66.7%
Contractual Services	27,724	108,230	73,980	89,860	-17.0%
<b>Total</b>	<b>34,795</b>	<b>112,260</b>	<b>85,680</b>	<b>104,230</b>	<b>-7.2%</b>

### Budget Highlights

#### *Salaries*

The 500% increase is due to personnel overtime needs to conduct entry level and promotional exams.

#### *Employee Benefits*

The 93.3% increase is due to increased Medicare expenses.

#### *Commodities*

The 66.7% increase in Commodities is due to recruitment supplies.

#### *Contractual Services*

The 17% decrease is due to an anticipated off-year in semi-annual testing processes.

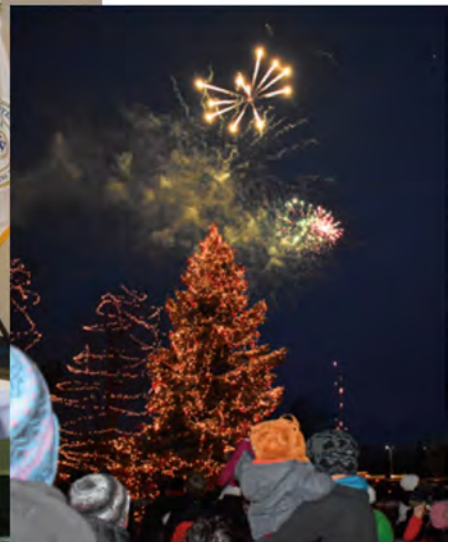
# MISCELLANEOUS BOARDS & COMMISSIONS

Village of Hoffman Estates

## Description

The Miscellaneous Boards and Commissions include all of the commissions, with the exception of the Fourth of July and Fire and Police Commissions. This division accounts for the various commission's costs, as well as the Boards and Commissions Secretary.

	2022	2023	2024
FTE's – Full Time	1.00	1.00	1.00



# MISCELLANEOUS BOARDS & COMMISSIONS

## Village of Hoffman Estates

### Annual Commission Budgets

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Sister Cities	20,912	20,790	15,590	20,790	0.0%
Commission for Seniors	6,855	20,410	21,600	23,600	15.6%
Youth	1,113	7,000	4,970	8,500	21.4%
Emerging Technologies	-	100	100	100	0.0%
Historical Sites	-	1,750	450	950	-45.7%
Cultural Awareness	7,011	8,000	7,900	9,700	21.3%
Arts	33,380	45,750	42,200	45,750	0.0%
Utilities	238	250	-	750	200.0%
Sustainability	133	540	500	550	1.9%
Local Historian	-	100	-	100	0.0%
Celebration	17,167	27,800	29,600	34,000	22.3%
Economic Development	373	5,000	5,000	7,000	40.0%
Comm. for the Disabled	3,594	4,950	2,720	4,950	0.0%
Celtic Festival	10,425	15,000	15,000	15,000	0.0%
Platzkonzert Commission	36,030	41,900	41,900	41,900	0.0%
<b>Total</b>	<b>137,231</b>	<b>199,340</b>	<b>187,530</b>	<b>213,640</b>	<b>7.2%</b>

### Annual Expenses by Class

Salaries	58,584	64,250	66,080	73,200	13.9%
Employee Benefits	37,233	37,480	35,130	38,950	3.9%
Commodities	56	100	60	100	0.0%
Contractual Services	137,351	199,470	187,640	213,770	7.2%
<b>Total</b>	<b>233,225</b>	<b>301,301</b>	<b>288,911</b>	<b>326,021</b>	<b>8.2%</b>

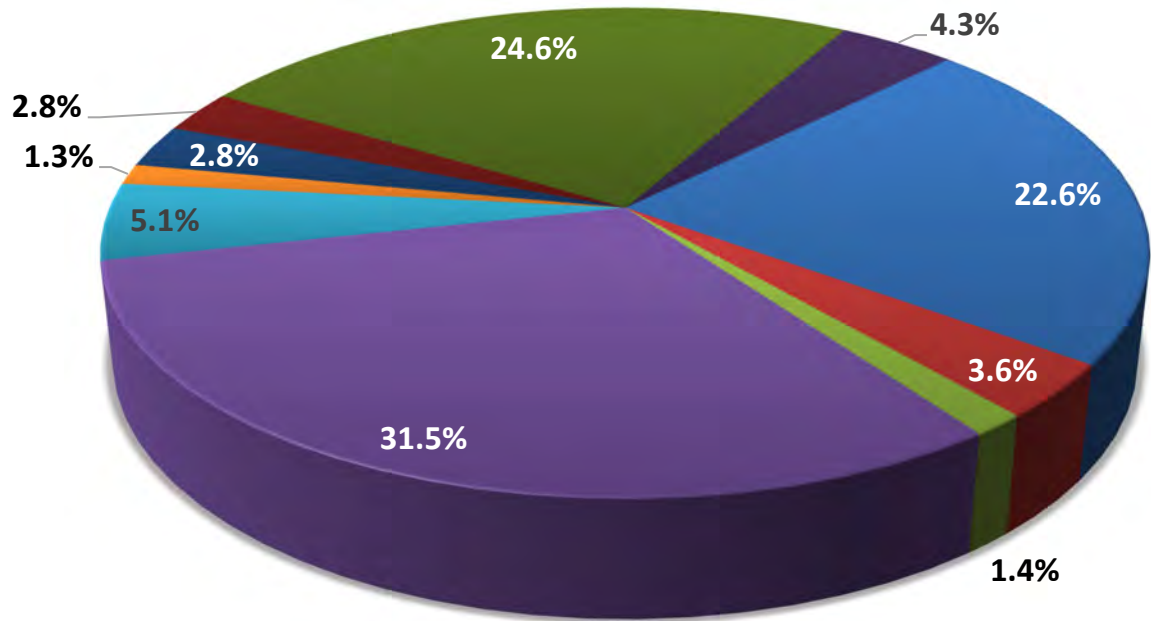
# SPECIAL REVENUE FUNDS

Special Revenue Funds include the following funds: Motor Fuel Tax Fund, Community Development Block Grant Fund, Asset Seizure Fund, Municipal Waste System Fund, Roselle Road TIF Fund, Higgins Hassell TIF Fund, Barrington Higgins TIF Fund, Lakewood Center TIF Fund, Higgins-Old Sutton TIF and Stonington Pembroke TIF. These funds are defined as those used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Total Budget

\$10,296,890

Annual Expenses by Fund



Motor Fuel Tax Fund

Community Development Block Grant Fund

Asset Seizure Fund

Municipal Waste Fund

Higgins/Hassell Roads TIF Fund

Roselle Road TIF Fund

Barrington/Higgins TIF Fund

Lakewood Center TIF

Higgins-Old Sutton TIF

Stonington/Pembroke TIF

# MOTOR FUEL TAX FUND

Village of Hoffman Estates

## Description

The Motor Fuel Tax (MFT) Fund accounts for resources received from the MFT allotments the Village receives monthly from the Illinois Department of Transportation. These funds are used for road improvements and street light installations.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
MFT Allotments	2,098,227	1,985,000	2,251,610	2,229,720	12.3%
Rebuild IL Funds	1,140,028	-	-	-	N/A
Investment Earnings	16,248	1,250	50,000	30,000	N/A
<b>Total Revenues</b>	<b>3,254,503</b>	<b>1,986,250</b>	<b>2,301,610</b>	<b>2,259,720</b>	<b>13.8%</b>
<b>Expenditures</b>					
Contractual Services	110,869	130,000	125,000	125,000	-3.8%
Transfers Out	2,890,051	2,495,000	2,495,000	2,200,000	-11.8%
<b>Total Expenditures</b>	<b>3,000,920</b>	<b>2,625,000</b>	<b>2,620,000</b>	<b>2,325,000</b>	<b>-11.4%</b>
<b>Net Revenues over Expenditures</b>	<b>253,584</b>	<b>(638,750)</b>	<b>(318,390)</b>	<b>(65,280)</b>	<b>-89.8%</b>

## Budget Highlights

### *MFT Allotments*

The 12.3% increase is based on regional projections.

### *Transfers Out*

The 11.8% decrease is due to the reduced amount of Rebuild IL funds available compared to FY2022.

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Village of Hoffman Estates

## Description

Community Development Block Grant (CDBG) funding is provided to the Village from the US Department of Housing and Urban Development (HUD). To ensure compliance with the Village's five-year CDBG Consolidated Plan, HUD requires the Village to complete an Annual Action Plan stipulating how funding will be spent. The Village's CDBG program year runs from October 1 through September 30.

A total of \$42,600 is budgeted for administrative costs for the current program year, reflecting the maximum amount allowed by HUD (20%). Most of this funding reimburses the Village for staff time to manage the program, and remainder is utilized for publication, mailing, and other administrative costs.

In 2020, the Village was allocated a total of \$433,435 in funds stemming from the Federal CARES Act to respond to the COVID-19 Pandemic and its related economic impacts. The first allocation was for \$145,053 (CDBG-CV1), and the second was for \$288,382 (CDBG-CV3). In addition to traditional HUD rules, use of these funds must have a COVID-19 relationship. The Village has a window of 3-4 years to expend such funds. Programs have been established to help social service agencies with tele-health technology, PPE, facility improvements, air quality upgrades, etc. Rental and utility assistance is also being provided to Hoffman Estates residents using these funds. These programs are expected to continue through most of 2024.

## 2023 Accomplishments

- Updated and submitted the Village's Annual Action Plan for Program Year 2023, setting the CDBG funding activities of the coming program year. The Annual Action Plan follows the goals and objectives set forth in the 2020-2025 CDBG Consolidated Plan and will make use of \$230,567 of HUD grant funding.
- Allocated \$180,353 of CDBG funds toward the street rehabilitation project on Brookside Lane, Brookside Drive, and Huttner Court as part of the Village's annual street revitalization program.
- Closed one Single Family Rehabilitation (SFR) project, working with the Village's program administrator North West Housing Partnership (NWHP), bringing in \$21,350 in program income.
- Continued to work with NWHP utilizing CDBG-COVID funds to provide rental/utility assistance in the amount of \$16,521 as the program winds down.
- Provided CDBG-COVID funds in the approximate amount of \$34,181 to assist the Village Health and Human Services, Northwest Housing Partnership (NWHP), and Children's Advocacy Center (CAC) help set up digital service care for clients to both deal with the current pandemic fallout and prepare for the potential next incident.
- Worked with Children's Advocacy Center (CAC) to expend their remaining CDBG-COVID funds and can now close the project.
- New Community Planner, who is the responsible program manager, attended numerous local and national conferences to learn how to best integrate best practices into this CDBG program.

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Village of Hoffman Estates

## Goals, Objectives and Performance Measures

Provide municipal services in a fiscally responsible manner given current economic conditions, and continue to be a leader in legislative advocacy to protect local government revenue streams and opposed unfunded mandates						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Fiscal Responsibility	Ensure Community Development Block Grants are properly allocated to maintain a fund balance of 1.5 or less	Grant funding ratio	1.24	1.46	1.43	1.5

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Grant Revenue	336,271	343,000	328,510	367,600	7.2%
Reimbursements	46,968	-	9,090	-	N/A
<b>Total Revenues</b>	<b>383,239</b>	<b>343,000</b>	<b>337,600</b>	<b>367,600</b>	<b>7.2%</b>
<b>Expenditures</b>					
Contractual Services	240,757	75,000	75,000	75,000	0.0%
Capital Outlay	-	20,000	20,000	50,000	150.0%
Operating Transfers	88,753	200,000	200,000	200,000	0.0%
Cost Allocation	53,729	48,000	42,600	42,600	-11.3%
<b>Total Expenditures</b>	<b>383,239</b>	<b>343,000</b>	<b>337,600</b>	<b>367,600</b>	<b>7.2%</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



# ASSET SEIZURE FUND

Village of Hoffman Estates

## Description

The Asset Seizure Accounts consist of funds awarded to the Police Department by the courts relating to monies seized in conjunction with narcotic arrests and seizures. We have one patrol officer assigned to the Department of Treasury, United States Customs Service. The officer participates in a Narcotics Task Force.

## 2023 Accomplishments

- Our assigned officer and K9 work in an undercover capacity with the Department of Homeland Security. Fali and her handler have seized over \$1 million in drug-related currency in 2023.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Federal Seizures	252,225	-	70,000	-	N/A
U.S. Marshall Seizures	(2,810)	-	-	-	N/A
State Seizures	10,823	-	45,000	-	N/A
Interest	948	-	2,040	-	N/A
Reimbursements	25,000	-	25,000	-	N/A
<b>Total Revenues</b>	<b>286,186</b>	<b>-</b>	<b>142,040</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Misc. Employee Expenses	8,214	500	500	500	0.0%
Contractual Services	2,443	79,000	86,430	4,000	-94.9%
Commodities	-	3,500	8,100	3,500	0.0%
Capital Outlay	9,600	3,500	2,950	29,500	742.9%
Transfers Out	136,171	155,000	164,000	110,000	-29.0%
<b>Total Expenditures</b>	<b>156,427</b>	<b>241,500</b>	<b>261,980</b>	<b>147,500</b>	<b>-38.9%</b>
<b>Net Revenues over Expenditures</b>	<b>129,759</b>	<b>(241,500)</b>	<b>(119,940)</b>	<b>(147,500)</b>	<b>-38.9%</b>

For FY2024, the Village is no longer anticipating funds to be received from the Federal or State governments. Any money received will be recorded as revenue upon receipt. Along with that, the Village has re-allocated the budget for the officer assigned to the Asset Seizure program.



# MUNICIPAL WASTE SYSTEM FUND

Village of Hoffman Estates

## Description

The Municipal Waste System Fund accounts for the Village's garbage collection program. The primary revenue source for this fund is the garbage fees paid by residents. On January 1, 2004, the Village switched from the former pay-as-you-throw method to a flat fee alternative. The Village has absorbed the annual \$0.25 rate increase since 2005. In 2020, the Village renegotiated a new contract with our garbage hauler that will be effective through 2025. At the same time, a new commercial garbage contract was established.

	2023	2024	2025
<b>FTE's – Part Time</b>	.88	.88	.88



## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Charges for Services	2,868,014	2,902,290	2,990,240	3,071,540	5.8%
Investments Earnings	4,257	50	10,000	5,000	9900.0%
Miscellaneous	253,850	214,290	222,940	198,450	-7.4%
<b>Total Revenues</b>	<b>3,126,122</b>	<b>3,116,630</b>	<b>3,223,180</b>	<b>3,274,990</b>	<b>5.1%</b>
<b>Expenditures</b>					
Salaries	41,572	43,630	43,910	46,550	6.7%
Employee Benefits	23,089	22,210	21,910	23,680	6.6%
Contractual Services	3,038,868	3,111,600	3,118,830	3,172,160	1.9%
Transfers Out	50,000	50,000	50,000	-	-100.0%
<b>Total Expenditures</b>	<b>3,153,529</b>	<b>3,227,440</b>	<b>3,234,650</b>	<b>3,242,390</b>	<b>0.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(27,407)</b>	<b>(110,810)</b>	<b>(11,470)</b>	<b>32,600</b>	<b>-129.4%</b>

# ROSELLE ROAD TIF FUND

Village of Hoffman Estates

## Description

The Roselle Road TIF Fund was created in 2003 to account for the project costs and resources related to the Golf/Higgins/Roselle Roads Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village. The TIF expires in 2026.

## 2023 Accomplishments

- The Village worked with a developer to obtain all approvals and begin stormwater improvements along Higgins Road to alleviate flooding in the TIF, including the replacement of the 54" pipes in the Hoffman Plaza area.
- The Village sold 75-85 E. Golf Road to a Popeye's Louisiana Kitchen franchisee in 2022 and construction began in that fall. The restaurant opened in November 2023.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Roselle Road TIF areas. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	744,130	800,000	800,000	800,000	0.0%
Investment Earnings	34,146	2,000	60,000	40,000	N/A
Sale of Village Property	785,835	-	-	-	N/A
<b>Total Revenues</b>	<b>1,564,110</b>	<b>802,000</b>	<b>860,000</b>	<b>840,000</b>	<b>4.7%</b>
<b>Expenditures</b>					
Employee Benefits	300	680	300	680	0.0%
Professional Services	1,243,780	462,500	1,359,020	117,500	-74.6%
Transfers Out	-	-	-	20,000	N/A
<b>Total Expenditures</b>	<b>1,244,080</b>	<b>463,180</b>	<b>1,359,320</b>	<b>138,180</b>	<b>-70.2%</b>
<b>Net Revenues over Expenditures</b>	<b>320,031</b>	<b>338,820</b>	<b>(499,320)</b>	<b>701,820</b>	<b>107.1%</b>

## Budget Highlights

### Professional Services

The 74.6% decrease is due to a subtraction of funds used to payout the stormsewer work along Higgins Road in 2023.

# BARRINGTON/HIGGINS ROADS TIF FUND

Village of Hoffman Estates

## Description

The Barrington/Higgins Roads TIF Fund was created in 1986 to account for the project costs and resources related to the Barrington and Higgins Roads Tax Increment Financing (TIF) District. A 13 year extension to this TIF was approved in 2009. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village. This TIF expired December 31, 2021 but funds for tax year 2021, payable in 2022 came in this year. The Village has outstanding obligations through redevelopment agreements with property owners so those funds will remain until the obligations are fulfilled.



## 2023 Accomplishments

- Ala Carte Entertainment, owners of Moretti's and Moretti's Unique events, own the former TGIFriday's and Macaroni Grill space. The group resurfaced the private ring road and demolished the former Macaroni Grill building.
- The TGIFriday's building received approval for a new retail cannabis location to redevelop the site.
- The Village worked with an engineering firm to design and install a new handrail along the sidewalk on Higgins Road protecting pedestrians from the open pond below.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Barrington and Higgins TIF area. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

# BARRINGTON/HIGGINS ROADS TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	493,180	-	130	-	N/A
Investment Earnings	13,257	-	40,000	-	N/A
<b>Total Revenues</b>	<b>506,437</b>	<b>-</b>	<b>40,130</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Professional Services	7,885	308,500	132,940	291,500	-5.5%
Contractual Services	67,739	-	10,390	-	N/A
<b>Total Expenditures</b>	<b>75,624</b>	<b>308,500</b>	<b>143,330</b>	<b>291,500</b>	<b>-5.5%</b>
<b>Net Revenues over Expenditures</b>	<b>430,813</b>	<b>(308,500)</b>	<b>(103,200)</b>	<b>(291,500)</b>	<b>-5.5%</b>

## Budget Highlights

### *Professional Services*

The 5.5% decrease is due to a limited amount of funds left in the TIF to be distributed as TIF eligible funds are spent according to a redevelopment agreement with Ala Carte Entertainment.

# HIGGINS/HASSELL ROADS TIF FUND

Village of Hoffman Estates

## Description

The Higgins/Hassell Roads TIF Fund was created in 2012 to account for the project costs and resources related to the Higgins and Hassell Roads Tax Increment Financing (TIF) District that is related to the Barrington Square Town Center. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village. This TIF expires in 2035.

## 2023 Accomplishments

- Plans to construct a Popeye's Louisiana Kitchen in an outlot between Buona Beef and McDonald's were approved by the Village and construction is expected to begin in 2024.
- The center owner also entered into a contract with a multi-family developer to construct 600 Class A apartment units on the mixed-use site.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Roselle Road TIF areas. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	477,745	450,000	450,000	450,000	0.0%
Investment Earnings	4,555	20	15,000	7,500	37400.0%
Note Proceeds	264,642	-	-	-	N/A
<b>Total Revenues</b>	<b>746,942</b>	<b>450,020</b>	<b>465,000</b>	<b>457,500</b>	<b>1.7%</b>
<b>Expenditures</b>					
Employee Benefits	300	680	300	680	0.0%
Contractual Services	349,818	607,890	171,730	522,500	-14.0%
Capital Outlay	264,642	-	-	-	N/A
Debt Service	235,307	-	-	-	N/A
<b>Total Expenditures</b>	<b>850,066</b>	<b>608,570</b>	<b>172,030</b>	<b>523,180</b>	<b>-14.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(103,125)</b>	<b>(158,550)</b>	<b>292,970</b>	<b>(65,680)</b>	<b>-58.6%</b>

## Budget Highlights

After several years of little or no TIF revenue, increment from 2016-2021 allowed payments to the Village for expenses incurred in the initial years, and a note payment to the shopping center owner, in accordance with the redevelopment agreement approved in 2013.

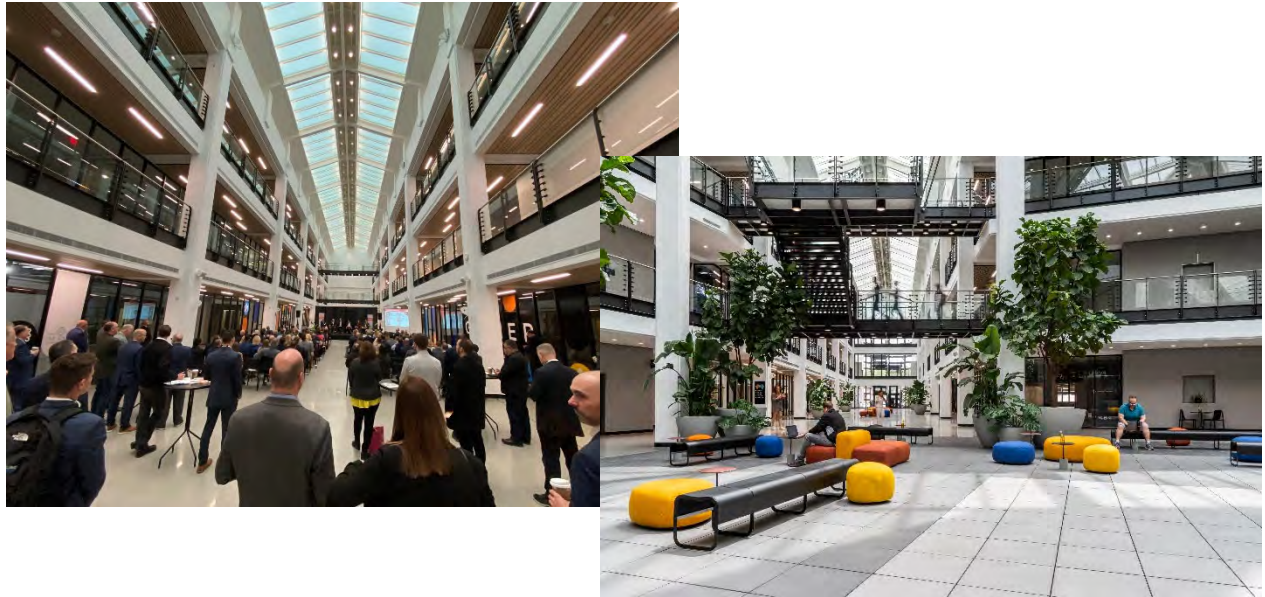


# LAKEWOOD CENTER TIF FUND

## Village of Hoffman Estates

### Description

The Lakewood TIF was approved in early 2019 to provide an incentive for redevelopment of the former AT&T complex into a mixed use Metroburb by Somerset Development. The Village and Somerset will split TIF revenues over the years to pay for eligible public and private costs incurred. The TIF expires in 2042.



### 2023 Accomplishments

- Significant activity continued at Bell Works Chicagoland, the redevelopment of the former AT&T campus by Inspired by Somerset Development. Several new tenants recently held grand opening celebrations at Bell Works, including Heritage Crystal Clean, an environmental services firm that relocated its 140-employee headquarters here from Elgin. Other new tenants include Headline Solar and Club Colors screen printing, which will bring 150 employees to Bell Works. Additionally, build out is currently ongoing for a World's Fair-style food hall that is scheduled to open in the facility in spring 2023. Bell Works plans to lease out an additional 15,000 square feet of Ready-to-Wear office space constructed in 2022 to accommodate small businesses and professionals.
- Staff organized several tours and public events on The Square at Bell Works including an Economic Development Business Appreciation Happy Hour, a Bisnow State of the Suburban Office conference and a Next Level Northwest annual gala to promote the development.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Barrington and Higgins TIF area. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

# LAKEWOOD CENTER TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	301,390	600,000	550,000	550,000	-8.3%
Investment Earnings	1,478	-	5,000	5,000	N/A
Transfers In	13,761,879	-	-	-	N/A
<b>Total Revenues</b>	<b>14,064,747</b>	<b>600,000</b>	<b>555,000</b>	<b>555,000</b>	<b>-7.5%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	300	680	300	680	0.0%
Contractual Services	296,617	298,500	143,500	288,500	-3.4%
Capital Outlay	13,761,879	-	-	-	N/A
<b>Total Expenditures</b>	<b>14,058,796</b>	<b>299,180</b>	<b>143,800</b>	<b>289,180</b>	<b>-3.3%</b>
<b>Net Revenues over Expenditures</b>	<b>5,951</b>	<b>300,820</b>	<b>411,200</b>	<b>265,820</b>	<b>-11.6%</b>

## Budget Highlights

### *Contractual Services*

The 3.4% decrease is due to a subtraction of funds used to creatively market and advertise Bell Works Chicagoland in 2023.

# HIGGINS-OLD SUTTON TIF FUND

Village of Hoffman Estates

## Description

The Higgins-Old Sutton TIF Fund was created in January 2020 to assist in preparing blighted sites for development. Primary issues on the sites include lack of utilities at or near the site, causal flooding on sites downstream and some poor environmental soils on portions of the site. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village. The TIF expires in 2043.

## 2023 Accomplishments

- Staff worked with the current property owner to market the site.
- Staff continued negotiating a term sheet for a redevelopment agreement to bring utilities to the site.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	42,951	65,000	65,000	65,000	N/A
Investment Earnings	918	-	3,000	1,000	N/A
Miscellaneous Revenue	-	2,463,180	-	2,462,180	0.0%
<b>Total Revenues</b>	<b>43,869</b>	<b>2,528,180</b>	<b>68,000</b>	<b>2,528,180</b>	<b>0.0%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	300	680	300	680	0.0%
Contractual Services	3,023	2,527,500	27,500	2,527,500	0.0%
<b>Total Expenditures</b>	<b>3,323</b>	<b>2,528,180</b>	<b>27,800</b>	<b>2,528,180</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>40,547</b>	<b>-</b>	<b>40,200</b>	<b>-</b>	<b>N/A</b>



# STONINGTON & PEMBROKE TIF FUND

## Village of Hoffman Estates

### Description

The Stonington & Pembroke TIF was approved in late 2022 to provide a vehicle to incentivize private investment in a historically industrial and office area. The Village approved a sub-area plan which sought new uses such as multi-family, retail and maker space, especially within walking distance from the Pace Park-and-Ride. The TIF expires in 2045.

### MASTER PLAN SOUTHEAST QUADRANT

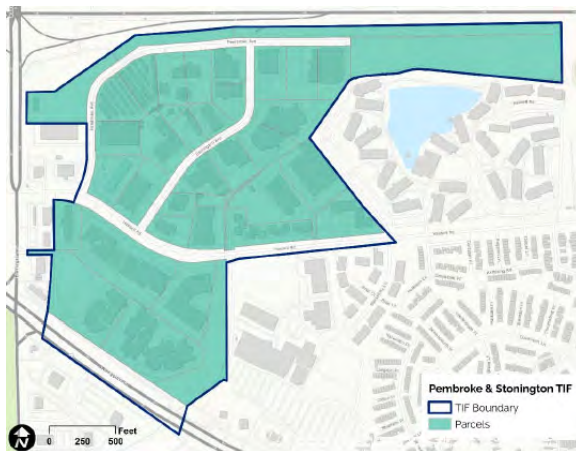


Figure 28: Conceptual regulating plan

### 2023 Accomplishments

- Staff created a TIF grant to encourage rehabilitation of older buildings into select uses which will improve the EAV and other tax revenues to the Village.
- Staff worked with several developers looking to purchase land in the TIF and remodel or redevelop the site.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Barrington and Higgins TIF area. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

# STONINGTON & PEMBROKE TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Miscellaneous Revenue	-	349,180	38,800	444,180	27.2%
<b>Total Revenues</b>	-	<b>349,180</b>	<b>38,800</b>	<b>444,180</b>	<b>27.2%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	-	680	300	680	0.0%
Contractual Services	-	348,500	38,500	443,500	27.3%
<b>Total Expenditures</b>	-	<b>349,180</b>	<b>38,800</b>	<b>444,180</b>	<b>27.2%</b>
<b>Net Revenues over Expenditures</b>	-	-	-	-	<b>N/A</b>

## Budget Highlights

### *Contractual Services*

The 27.3% increase is due to marketing costs and professional studies as well as funds to establish a small business redevelopment grant program.

# DEBT SERVICE FUNDS

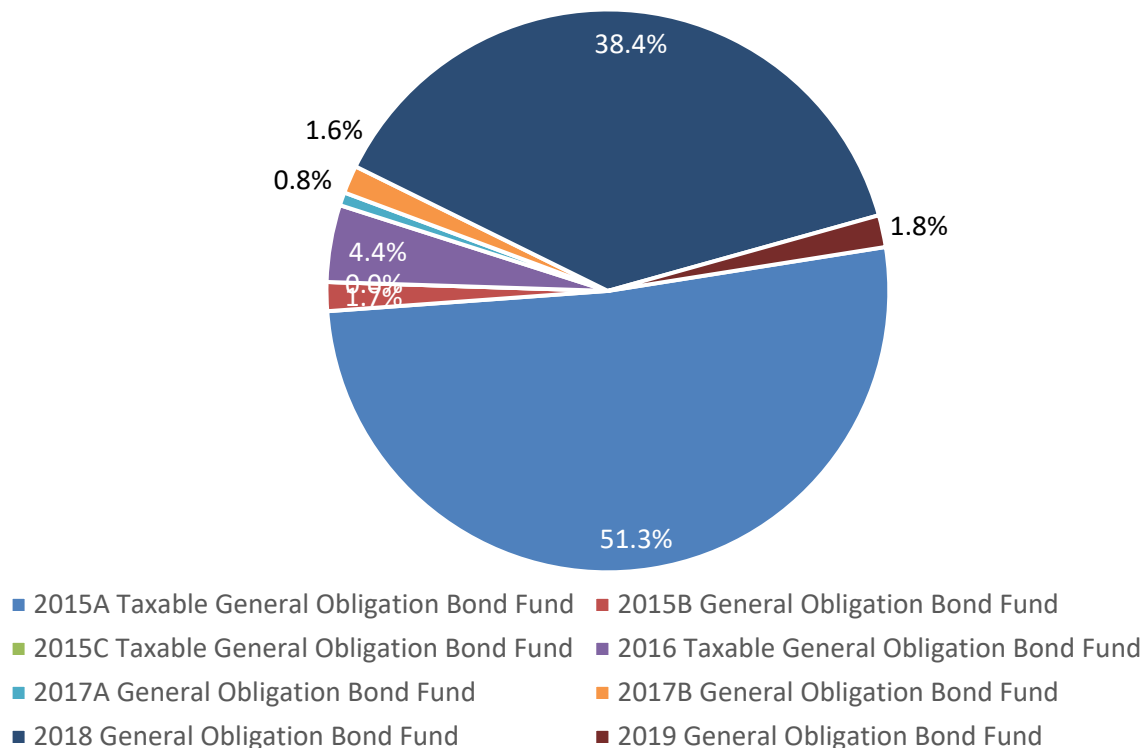
Debt Service Funds are established to account for the accumulation of resources for, and the payment of, long-term principal and interest. These obligations represent the Village's annual installment payments of principal and interest for previous capital projects or acquisitions funded through debt financing. The Village currently has seven outstanding bond issues:

- 2015A Taxable General Obligation Bonds
- 2015B General Obligation Bonds
- 2015C Taxable General Obligation Bonds
- 2016 General Obligation Bonds
- 2017A General Obligation Bonds
- 2017B General Obligation Bonds
- 2018 General Obligation Bonds
- 2019 General Obligation Bonds

**LEGAL DEBT MARGIN:** Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. To date, the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

<b>Total Budget</b>	<b>\$7,458,940</b>
---------------------	--------------------

**Annual Expenses by Fund**



# DEBT SERVICE FUNDS

In July 2018, Standard and Poor's affirmed the Village of Hoffman Estates' Bond Rating at AA+



# AA+

**The Village's AA+ Bond Rating saves Village residents thousands of dollars annually.**

Quoted below are excerpts from the Standard and Poor's July 2018 rating:

*"Standard and Poor's Ratings Services assigned its 'AA+' long-term rating to Hoffman Estates, Ill.'s series 2018 general obligation (GO) refunding bonds. At the same time, Standard & Poor's affirmed its 'AA+' long-term rating on the village's existing GO Bonds. The outlook is stable."*

*"The rating reflects the following credit characteristics of the village:*

- *Strong economy,*
- *Strong management,*
- *Adequate budgetary performance,*
- *Very strong budgetary flexibility,*
- *Very strong liquidity,*
- *Very weak debt and contingent liability position, and*
- *Strong institutional framework score."*

*"Outlook - The stable outlook reflects our expectation that we will not change the rating in the next two years because we expect the village to maintain its very strong budgetary flexibility and strong management financial policies and practices. The village's participation in the broad and diverse economy of the Chicago MSA provides additional support to the ratings."*

# DEBT SERVICE FUNDS

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	2,090,760	2,100,580	2,135,580	2,106,080	0.3%
Grant Revenue	249,198	-	-	-	N/A
Tow Fees	151,500	150,000	150,000	150,000	0.0%
Investment Earnings	17,405	2,030	31,600	21,000	934.5%
Miscellaneous	750,000	750,000	750,000	750,000	0.0%
Transfers In	2,817,648	4,453,640	4,422,670	4,431,860	-0.5%
<b>Total Revenues</b>	<b>6,076,511</b>	<b>7,456,250</b>	<b>7,489,850</b>	<b>7,458,940</b>	<b>0.0%</b>
<b>Expenditures</b>					
Paying Agent Fees	1,904	2,000	2,000	2,000	0.0%
Trustee Fees	2,381	2,000	2,000	2,000	0.0%
Other Contractual Services	75,000	75,000	75,000	75,000	0.0%
Principal Expense	4,143,295	4,405,520	4,405,520	4,592,790	4.3%
Interest Expense	3,135,298	2,971,730	2,971,730	2,787,150	-6.2%
<b>Total Expenditures</b>	<b>7,357,877</b>	<b>7,456,250</b>	<b>7,456,250</b>	<b>7,458,940</b>	<b>0.0%</b>

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2015A General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	2,425,000	317,255	2,742,255
2025	2,515,000	220,255	2,735,255
2026	2,620,000	114,625	2,734,625
	<b>\$ 7,560,000</b>	<b>\$ 652,135</b>	<b>\$ 8,212,135</b>

**Purpose of Issue:**

Refund part of the 2005A Taxable General  
Obligation Bonds

**Date of Issue:**

December 1, 2015

**Financial Classification:**

General Obligation Taxable

**Funding Sources:**

Food and Beverage Tax, Entertainment Tax,  
General Fund

**Original Principal Amount:**

\$23,415,000

**Interest Dates:**

June and December

**Interest Rate:**

1.00% - 4.375%

**Payoff Date:**

December 1, 2026

**Paying Agent:**

Amalgamated Bank of Chicago

### 2015B General Obligation Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	475,000	115,800	590,800
2025	495,000	96,800	591,800
2026	515,000	77,000	592,000
2027	530,000	56,400	586,400
2028	430,000	35,200	465,200
2029	450,000	18,000	468,000
	<b>\$ 2,895,000</b>	<b>\$ 399,200</b>	<b>\$ 3,294,200</b>

**Purpose of Issue:**

Finance a new Fire Truck and construction of water, sewer, and stormwater capital projects.

**Date of Issue:**

August 12, 2015

**Financial Classification:**

General Obligation

**Funding Sources:**

General Fund, Stormwater Fund, Water and Sewer Fund

**Original Principal Amount:**

\$6,125,000

**Interest Dates:**

June and December

**Interest Rate:**

2.00% - 4.00%

**Payoff Date:**

December 1, 2029

**Paying Agent:**

Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2015C General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	-	1,011,813	1,011,813
2025	-	1,011,813	1,011,813
2026	110,000	1,011,813	1,121,813
2027	2,855,000	1,007,138	3,862,138
2028	2,975,000	885,800	3,860,800
2029	3,105,000	755,644	3,860,644
2030	3,240,000	619,800	3,859,800
2031	3,390,000	474,000	3,864,000
2032	3,555,000	304,500	3,859,500
2033	2,535,000	126,750	2,661,750
	<b>\$ 21,765,000</b>	<b>\$ 7,209,069</b>	<b>\$ 28,974,069</b>

<b>Purpose of Issue:</b> Refund balance of the 2005A Taxable General Obligation Bonds	<b>Original Principal Amount:</b> \$21,905,000
<b>Date of Issue:</b> December 1, 2015	<b>Interest Dates:</b> June and December
<b>Financial Classification:</b> General Obligation Taxable	<b>Interest Rate:</b> 1.00% - 5.00%
<b>Funding Sources:</b> Food and Beverage Tax, Entertainment Tax, General Fund	<b>Payoff Date:</b> December 1, 2033
	<b>Paying Agent:</b> Amalgamated Bank of Chicago



# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2016 General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	-	329,600	329,600
2025	1,150,000	329,600	1,479,600
2026	-	283,600	283,600
2027	2,270,000	283,600	2,553,600
2028	2,355,000	192,800	2,547,800
2029	2,465,000	98,600	2,563,600
	<b>\$ 8,240,000</b>	<b>\$ 1,517,800</b>	<b>\$ 9,757,800</b>

<b>Purpose of Issue:</b> Refund portion of the 2009A Taxable General Obligation Bonds	<b>Original Principal Amount:</b> \$8,975,000
<b>Date of Issue:</b> April 21, 2016	<b>Interest Dates:</b> June and December
<b>Financial Classification:</b> General Obligation Refunding	<b>Interest Rate:</b> 1.00% - 4.375%
<b>Funding Sources:</b> Property Tax, Food and Beverage Tax, Towing Fees, General Fund	<b>Payoff Date:</b> December 1, 2029
	<b>Paying Agent:</b> Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2017A General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	355,000	148,563	503,563
2025	375,000	137,913	512,913
2026	380,000	126,663	506,663
2027	390,000	115,263	505,263
2028	410,000	99,663	509,663
2029	425,000	83,263	508,263
2030	200,000	66,263	266,263
2031	210,000	58,263	268,263
2032	215,000	51,963	266,963
2033	225,000	45,513	270,513
2034	230,000	38,763	268,763
2035	235,000	31,575	266,575
2036	245,000	24,231	269,231
2037	250,000	16,575	266,575
2038	260,000	8,450	268,450
	<b>\$ 4,405,000</b>	<b>\$ 1,052,919</b>	<b>\$ 5,457,919</b>

### Purpose of Issue:

Finance a new Fire Truck and construction of water and sewer capital projects.

### Original Principal Amount:

\$6,080,000

### Date of Issue:

September 12, 2017

### Interest Dates:

June and December

### Financial Classification:

General Obligation

### Interest Rate:

2.00% - 3.25%

### Payoff Date:

December 1, 2038

### Funding Sources:

General Fund, Water and Sewer Fund

### Paying Agent:

Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2017B General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	35,000	120,850	155,850
2025	40,000	119,800	159,800
2026	40,000	118,600	158,600
2027	40,000	117,400	157,400
2028	45,000	115,800	160,800
2029	45,000	114,000	159,000
2030	45,000	112,200	157,200
2031	50,000	110,400	160,400
2032	50,000	108,400	158,400
2033	50,000	106,400	156,400
2034	480,000	104,400	584,400
2035	500,000	85,200	585,200
2036	520,000	65,200	585,200
2037	545,000	44,400	589,400
2038	565,000	22,600	587,600
	<b>\$ 3,050,000</b>	<b>\$ 1,465,650</b>	<b>\$ 4,515,650</b>

**Purpose of Issue:**

Refund portion of the 2008A General  
Obligation Bonds

**Date of Issue:**

September 12, 2017

**Financial Classification:**

General Obligation Refunding

**Funding Sources:**

General Fund

**Original Principal Amount:**

\$3,225,000

**Interest Dates:**

June and December

**Interest Rate:**

2.00% - 4.00%

**Payoff Date:**

December 1, 2038

**Paying Agent:**

Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2018 General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	1,880,000	1,229,338	3,109,338
2025	925,000	1,135,338	2,060,338
2026	2,105,000	1,089,088	3,194,088
2027	-	983,838	983,838
2028	-	983,838	983,838
2029	-	983,838	983,838
2030	2,250,000	983,838	3,233,838
2031	2,365,000	871,338	3,236,338
2032	2,485,000	753,088	3,238,088
2033	2,605,000	628,838	3,233,838
2034	2,345,000	498,588	2,843,588
2035	2,435,000	404,788	2,839,788
2036	2,520,000	307,388	2,827,388
2037	2,610,000	206,588	2,816,588
2038	2,725,000	102,188	2,827,188
	<b>\$ 27,250,000</b>	<b>\$ 11,161,920</b>	<b>\$ 38,411,920</b>

**Purpose of Issue:**

Refund of the 2008A and 2009A General  
Obligation Bonds

**Date of Issue:**

September 05, 2018

**Financial Classification:**

General Obligation Refunding

**Funding Sources:**

General Fund, Water and Sewer Fund

**Original Principal Amount:**

\$35,180,000

**Interest Dates:**

June and December

**Interest Rate:**

3.75% - 5.00%

**Payoff Date:**

December 1, 2038

**Paying Agent:**

Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2019 General Obligation Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2024	600,425	158,294	758,719
2025	613,335	145,385	758,720
2026	626,520	132,198	758,718
2027	639,995	118,728	758,723
2028	653,750	104,968	758,718
2029	667,810	90,913	758,723
2030	682,165	76,555	758,720
2031	696,830	61,888	758,718
2032	711,815	46,906	758,721
2033	727,120	31,602	758,722
2034	742,750	15,969	758,719
	<b>\$ 7,362,515</b>	<b>\$ 983,406</b>	<b>\$ 8,345,921</b>

### Purpose of Issue:

Finance new Water Meters and Street Lighting

### Date of Issue:

November 05, 2019

### Financial Classification:

General Obligation

### Funding Sources:

General Fund, Water and Sewer Fund

### Original Principal Amount:

\$9,625,850

### Interest Dates:

June and December

### Interest Rate:

2.159%

### Payoff Date:

December 1, 2034

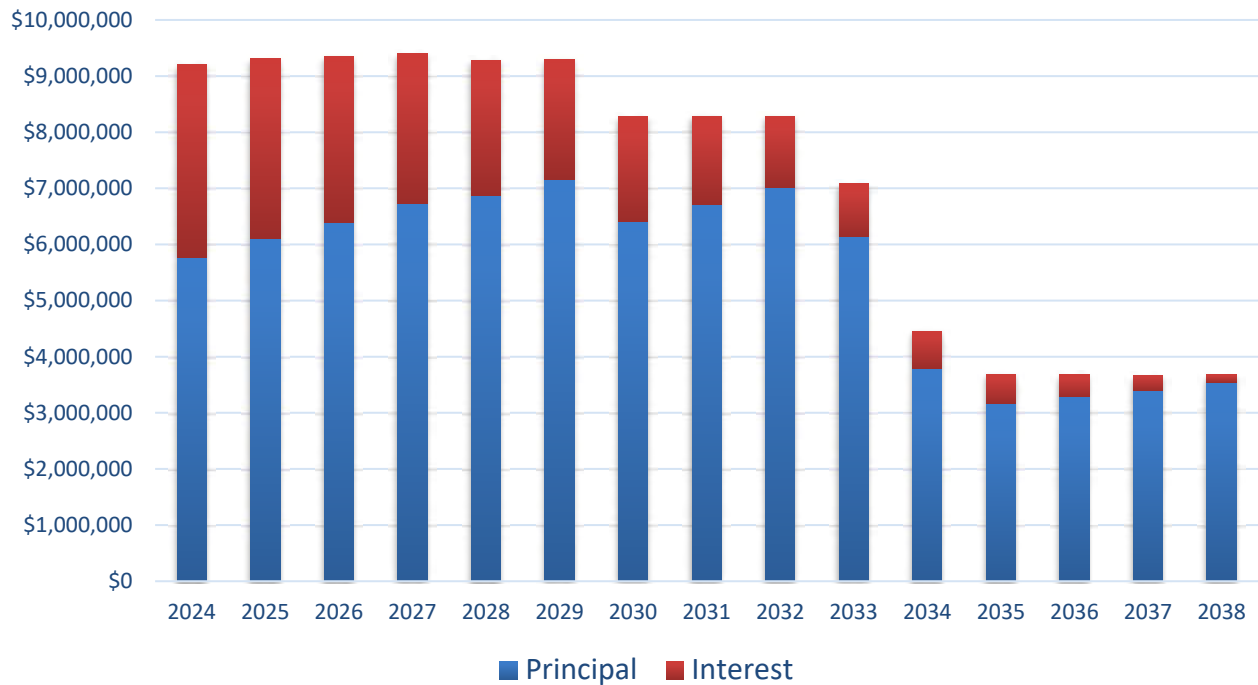
### Paying Agent:

JP Morgan Chase Bank

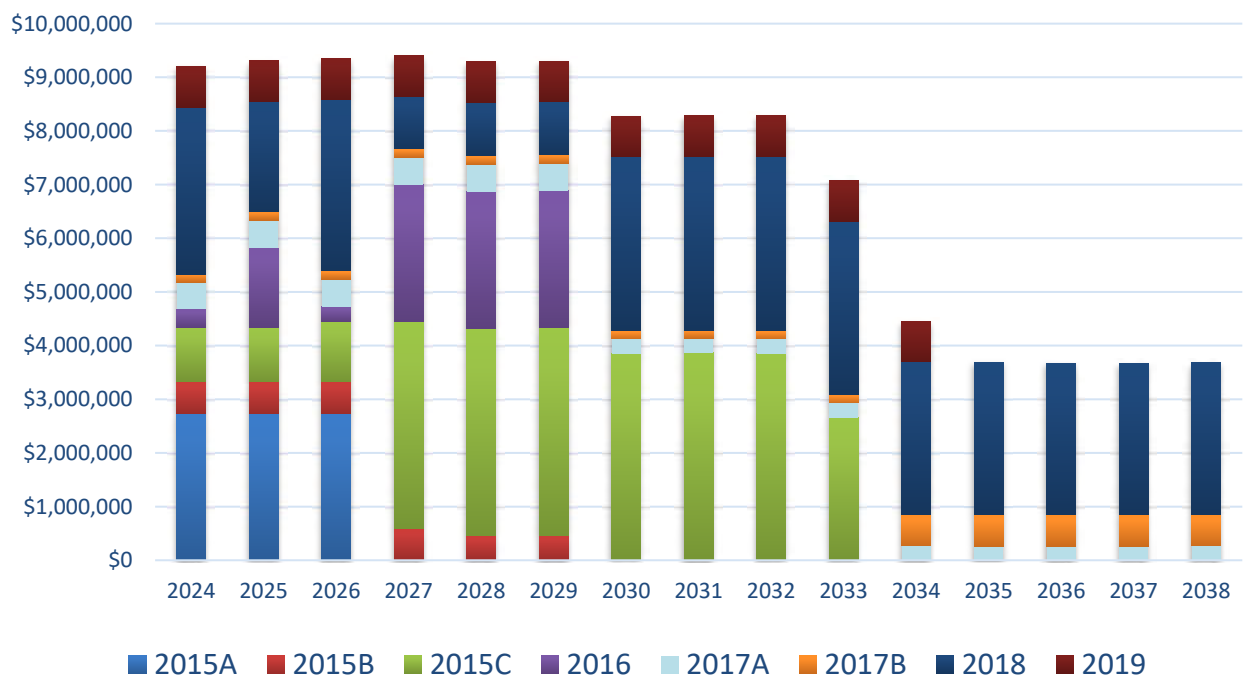
# DEBT SERVICE FUNDS

Village of Hoffman Estates

## Schedule of Future Principal and Interest Payments



## Annual Debt Service, by Fund



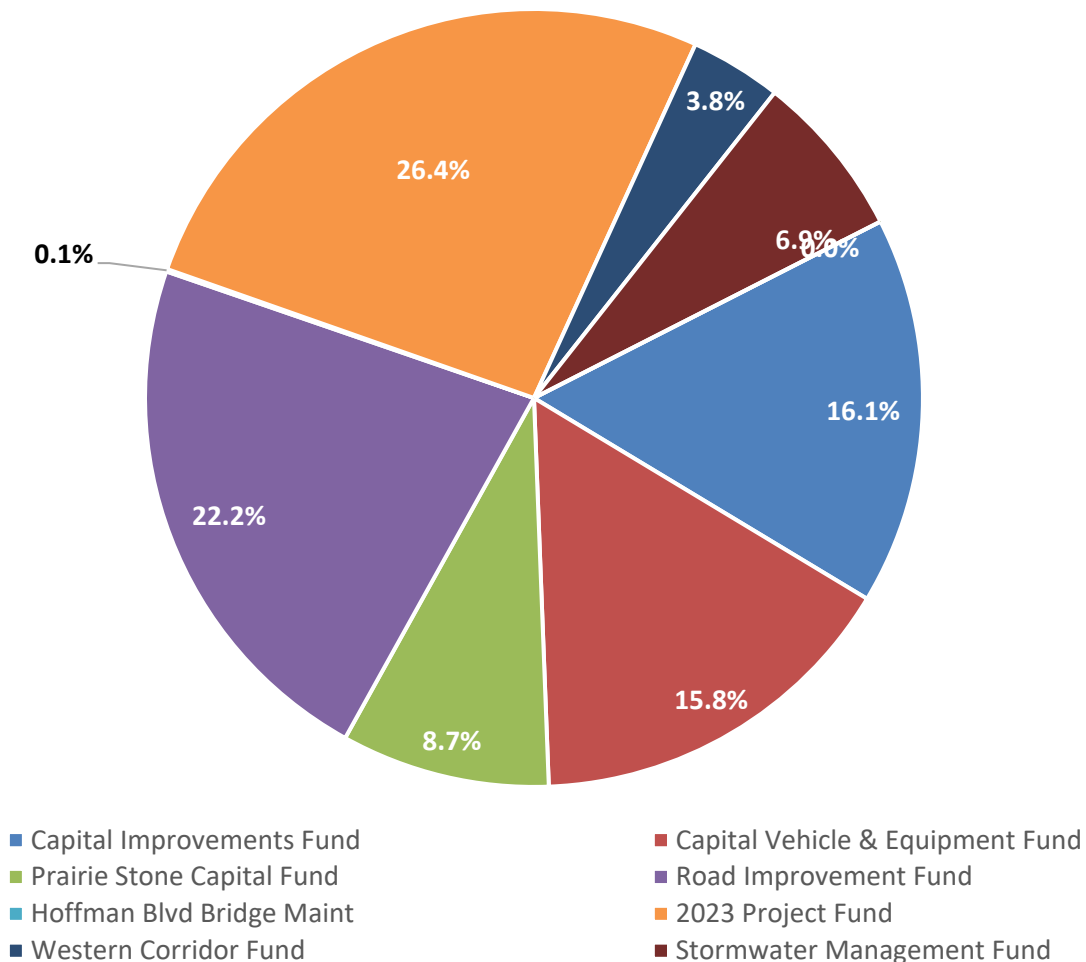
# CAPITAL PROJECTS FUNDS

The Capital Projects Funds include the following: Central Road Corridor Improvement Fund, Hoffman Boulevard Bridge Maintenance Fund, Western Corridor Fund, Traffic Improvement Fund, Prairie Stone Capital Fund, Central Area Road Improvement Impact Fee Fund, Western Area Traffic Improvement Fund, Western Area Road Improvement Impact Fee Fund, Capital Improvements Fund, Capital Vehicle and Equipment Fund, Capital Replacement Fund, Road Improvement Fund, Stormwater Management Fund, 2019 Project Fund and 2023 Project Fund. These funds are used to accumulate and expend funds for the purchase of capital improvements and equipment.

The 2019 Project Fund, Capital Replacement Fund, Central Area Impact Fee Funds, Central Area Road Improvement Fund, Traffic Improvement Fund, and Western Area Traffic Improvement Fund are not included in the chart below because they are not projected to expend funds in 2023.

Total 2024 Budget	\$37,453,770
-------------------	--------------

Annual Expenses by Fund



# CAPITAL IMPROVEMENTS FUND Village of Hoffman Estates

## Description

The Capital Improvements Fund accounts for capital projects of a non-vehicle or equipment in nature. Buildings and sidewalk improvements are examples of the types of projects shown in this fund. In 2015, street revitalization projects were moved from the Capital Improvements Fund accounts to the Road Improvements Fund. Revenues include a municipal gas use tax of \$0.05 per therm and a packaged liquor tax of 3%.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	1,591,843	1,490,000	1,490,000	1,490,000	0.0%
Grant Revenue	-	-	-	1,872,750	N/A
Investment Earnings	7,312	150	20,000	10,000	6566.7%
Reimbursements/Recoveries	63,894	15,000	50,000	-	-100.0%
Transfers In	267,610	867,500	624,040	2,497,250	187.9%
<b>Total Revenues</b>	<b>1,930,659</b>	<b>2,372,650</b>	<b>2,184,040</b>	<b>5,870,000</b>	<b>147.4%</b>
<b>Expenditures</b>					
Building Improvements	53,894	407,500	404,040	670,000	64.4%
Other Capital Improvements	119,790	100,000	75,000	-	-100.0%
Sidewalk Improvements	284,337	495,000	315,000	3,820,000	671.7%
Transfers Out	1,360,000	1,290,000	1,289,500	1,551,250	20.3%
<b>Total Expenditures</b>	<b>1,818,021</b>	<b>2,292,500</b>	<b>2,083,540</b>	<b>6,041,250</b>	<b>163.5%</b>
<b>Net Revenues over Expenditures</b>	<b>112,638</b>	<b>80,150</b>	<b>100,500</b>	<b>(171,250)</b>	<b>-313.7%</b>



# ROAD IMPROVEMENT FUND Village of Hoffman Estates

## Description

The Road Improvement Fund was created in FY2015 to manage funds related to the Village's Street Revitalization Project. The revenue sources include Electric Utility Tax, Municipal Motor Fuel Tax and Grant Revenue, as well as, transfers from the Motor Fuel Tax Fund and Community Development Block Grant Fund. These funds are strictly used to support the costs of street reconstruction and resurfacing throughout the Village. The electric utility tax and Municipal Motor Fuel Tax went into effect in October 2013.



## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Electric Utility Tax	1,682,863	1,650,000	1,650,000	1,650,000	0.0%
Municipal Motor Fuel Tax	353,900	380,000	380,000	350,000	-7.9%
Grant Revenue	202,078	184,590	75,000	135,000	-26.9%
Road Usage Fees	22,825	-	5,000	-	N/A
Investment Earnings	17,988	7,500	125,000	60,000	700.0%
Reimbursements	88,559	-	-	-	N/A
Transfers In	3,963,665	4,960,000	4,099,500	5,048,750	1.8%
<b>Total Revenues</b>	<b>6,331,878</b>	<b>7,182,090</b>	<b>6,334,500</b>	<b>7,243,750</b>	<b>0.9%</b>
<b>Expenditures</b>					
Road Improvements	6,272,860	6,452,500	6,452,000	6,011,250	-6.8%
Othe Capital Improvements	97,659	1,174,590	90,000	1,355,000	15.4%
Transfers Out	-	-	-	950,000	N/A
<b>Total Expenditures</b>	<b>6,370,519</b>	<b>7,627,090</b>	<b>6,542,000</b>	<b>8,316,250</b>	<b>9.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(38,641)</b>	<b>(445,000)</b>	<b>(207,500)</b>	<b>(1,072,500)</b>	<b>0.0%</b>

# CAPITAL VEHICLE & EQUIPMENT FUND

Village of Hoffman Estates

## Description

The Capital Vehicle & Equipment Fund accounts for the purchase of all vehicles and equipment over \$25,000. Since the Capital Vehicle & Equipment Fund does not have a dedicated revenue source, funding sources must come from other funds, including the General Fund in 2024.



## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	-	-	639,290	N/A
Investment Earnings	6,495	450	10,000	5,000	1011.1%
Transfers In	1,846,027	1,784,370	1,746,270	5,264,930	195.1%
<b>Total Revenues</b>	<b>1,852,522</b>	<b>1,784,820</b>	<b>1,756,270</b>	<b>5,909,220</b>	<b>231.1%</b>
<b>Expenditures</b>					
Department Equipment	322,400	333,090	264,470	1,179,020	254.0%
Motor Vehicles	709,820	843,240	814,300	1,454,480	72.5%
Fire Apparatus	21,339	667,500	667,500	3,270,720	390.0%
Principal Expense	278,899	-	-	-	N/A
Interest Expense	20,693	-	-	-	N/A
<b>Total Expenditures</b>	<b>1,353,151</b>	<b>1,843,830</b>	<b>1,746,270</b>	<b>5,904,220</b>	<b>220.2%</b>
<b>Net Revenues over Expenditures</b>	<b>499,371</b>	<b>(59,010)</b>	<b>10,000</b>	<b>5,000</b>	<b>-108.5%</b>

# CAPITAL REPLACEMENT FUND Village of Hoffman Estates

## Description

The Capital Replacement Fund is for the purpose of setting aside resources to be used to acquire and replace capital vehicles and equipment in accordance with an approved replacement schedule, subject to the annual budget. When a vehicle or piece of equipment is purchased, the item is added to the replacement schedule. A replacement cost for the item is estimated and this cost is allocated over the useful life. Then every year, the user department transfers the annual portion into the Capital Replacement Fund. When the time of replacement gets close and the item appears in the 8<sup>th</sup> year of the capital budget, adjustments can be made to the funding if necessary. It is the intent of this fund that, as time goes on and more equipment is added to the replacement schedule, large amounts needed from the General Fund for purchases of replacement equipment would be kept to a minimum.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	83,932	7,500	303,000	100,000	1233.3%
Transfers In	2,500,000	-	-	-	N/A
<b>Total Revenues</b>	<b>2,583,932</b>	<b>7,500</b>	<b>303,000</b>	<b>100,000</b>	<b>1233.3%</b>
<b>Expenditures</b>					
Transfers Out	-	-	-	2,000,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>2,583,932</b>	<b>7,500</b>	<b>303,000</b>	<b>(1,900,000)</b>	<b>-25433.3%</b>

# STORMWATER MANAGEMENT FUND

Village of Hoffman Estates

## Description

The Stormwater Management Fund was created in 2014 to pay for stormwater improvements of all types, but mostly replacements of older storm sewers in poor condition. The revenue source includes stormwater utility fees, a tier based fee determined by lot size for residential properties and impervious area for commercial properties that are included on monthly utility bills. These funds are strictly used to support the costs of improving and maintaining stormwater drainage facilities throughout the Village. The stormwater utility fee generates annual revenue estimated at \$545,000.



## 2023 Accomplishments

- Completed design, engineering, and awarded contract for first (of a multi-year program) CMP trenchless rehabilitation project that will cost effectively rehabilitate over 4,000 feet of larger diameter Corrugated Metal Pipe (CMP). Construction is ongoing and will be completed in early 2024.
- Completed removal and replacement of larger diameter CMP storm sewer at two locations as part of the Street Revitalization Project.
- Within the scope of the Street Revitalization Project, neighborhood drainage improvements were completed at 6 locations, completing all projects on the current Drainage Project list.
- Completed over 60 residential drainage investigations.
- Provided public outreach for FEMA's preliminary Flood Insurance Rate Map (FIRM) updates for the Poplar Creek and Spring Creek watersheds. Completed site survey and Elevation Certificates at various locations affected by the proposed changes.

# STORMWATER MANAGEMENT FUND

Village of Hoffman Estates

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Grant Revenue	300,000	-	-	250,000	N/A
Utility Fee	547,312	545,000	545,000	545,000	0.0%
Interest	6,092	10	20,000	5,000	N/A
Transfers In	-	400,000	937,000	1,780,000	N/A
<b>Total Revenues</b>	<b>853,404</b>	<b>945,010</b>	<b>1,502,000</b>	<b>2,580,000</b>	<b>173.0%</b>
<b>Expenditures</b>					
Capital Outlay	617,043	1,415,000	1,952,000	2,530,000	78.8%
Debt Service	47,050	45,650	45,650	44,600	-2.3%
<b>Total Expenditures</b>	<b>664,093</b>	<b>1,460,650</b>	<b>1,997,650</b>	<b>2,574,600</b>	<b>76.3%</b>
<b>Net Revenues over Expenditure:</b>	<b>189,311</b>	<b>(515,640)</b>	<b>(495,650)</b>	<b>5,400</b>	<b>-101.0%</b>

## Budget Highlights

### Capital Outlay

Increases in capital outlay in 2023 and 2024 is due to multi-year CMP storm sewer rehabilitation plan.

### Debt Service

This is the principal and interest payment for the stormwater portion of the 2015B bond issue.

# CENTRAL AREA ROAD CORRIDOR IMPROVEMENT FUND

Village of Hoffman Estates

## Description

The Central Area Road Corridor Improvement Fund is used to account for resources that were paid by developers for the construction of public improvements such as streets, storm sewers and street lighting in the Central Road area. Eligible project types are transportation improvements along the Central Road corridor as well as for those which are related to the corridor.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	566	50	1,200	500	900.0%
<b>Total Revenues</b>	<b>566</b>	<b>50</b>	<b>1,200</b>	<b>500</b>	<b>900.0%</b>
<b>Expenditures</b>					
Transfers Out	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>566</b>	<b>50</b>	<b>1,200</b>	<b>500</b>	<b>N/A</b>

# HOFFMAN BOULEVARD BRIDGE MAINTENANCE FUND

Village of Hoffman Estates

## Description

The Hoffman Boulevard Bridge Maintenance Fund is used to account for the maintenance of the Hoffman Boulevard Bridge in accordance with the maintenance agreement (approved in 1998).

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	2,623	50	10,000	-	-100.0%
<b>Total Revenues</b>	<b>2,623</b>	<b>50</b>	<b>10,000</b>	<b>-</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contractual Services	-	40,000	40,000	40,000	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>2,623</b>	<b>(39,950)</b>	<b>(30,000)</b>	<b>(40,000)</b>	<b>0.1%</b>

## Description

The Western Corridor Fund is used to account for financial resources to be used for the reconstruction of the new alignment of Shoe Factory Road and other transportation improvements in the western area. The fund will be used towards the design of roadway resurfacing and bicycle improvements on Beverly Road north of Beacon Pointe Drive as well as the Shoe Factory / Beverly Road project being done in conjunction with Cook County. Other road and traffic improvements along and/or related to Shoe Factory and Beverly Roads would also be eligible for funding.



## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	-	375,000	155,000	1,427,250	280.6%
Investment Earnings	(66,969)	7,500	70,000	30,000	300.0%
<b>Total Revenues</b>	<b>(66,969)</b>	<b>382,500</b>	<b>225,000</b>	<b>1,457,250</b>	<b>281.0%</b>
<b>Expenditures</b>					
Transfers	98,001	390,000	155,000	1,427,250	266.0%
<b>Total Expenditures</b>	<b>98,001</b>	<b>390,000</b>	<b>155,000</b>	<b>1,427,250</b>	<b>266.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(164,970)</b>	<b>(7,500)</b>	<b>70,000</b>	<b>30,000</b>	<b>-500.0%</b>



**Description**

The Traffic Improvement Fund is used to account for financial resources arising from developer donations that are to be used for various infrastructure improvements. Such donations are to be used for needed infrastructure improvements. Barrington Road and points east are considered eligible locations for roadway and traffic improvement types of projects. The fund was established prior to the Village's Road Improvement Impact Fee program and it serves a similar purpose though generally a broader range of project types can be funded.

**Annual Revenues and Expenditures by Class**

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	44	-	-	-	N/A
<b>Total Revenues</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Professional Services	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

# PRAIRIE STONE CAPITAL FUND

Village of Hoffman Estates

## Description

The Prairie Stone Capital Fund includes funds used to pay project costs related to the Prairie Stone Business Park and 5990 Entertainment District area. Projects planned for FY2024 include permanent entertainment district electronic signs and continued reconstruction of an improved the Village Green concessions & bathrooms building.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	-	-	500,000	N/A
Investment Earnings	11,932	1,500	25,000	-	-100.0%
Transfers In	-	-	-	2,050,000	N/A
<b>Total Revenues</b>	<b>11,932</b>	<b>1,500</b>	<b>25,000</b>	<b>2,550,000</b>	<b>169900.0%</b>
<b>Expenditures</b>					
Prairie Stone	43,334	650,000	45,600	3,250,000	400.0%
<b>Total Expenditures</b>	<b>43,334</b>	<b>650,000</b>	<b>45,600</b>	<b>3,250,000</b>	<b>400.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(31,402)</b>	<b>(648,500)</b>	<b>(20,600)</b>	<b>(700,000)</b>	<b>7.9%</b>

# CENTRAL AREA ROAD IMPROVEMENT IMPACT FEE FUND

## Village of Hoffman Estates

### Description

The Central Area Road Improvement Impact Fee Fund is used to account for developer impact fees assessed under an impact fee ordinance. Resources accumulated are to be used for specific street improvements required due to development in the Central Area such as along the Barrington Road/Central Road corridors among others. The Village has five years from receipt of funds to use them. If the funds are not used, developers can request a refund of the unused portion. Projects in the Comprehensive Road Improvement Plan for the Central Service Area are eligible for funding assistance.

### Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	4,773	-	15,000	5,000	N/A
<b>Total Revenues</b>	<b>4,773</b>	<b>-</b>	<b>15,000</b>	<b>5,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Transfers Out	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>4,773</b>	<b>-</b>	<b>15,000</b>	<b>5,000</b>	<b>N/A</b>

# WESTERN AREA TRAFFIC IMPROVEMENT FUND

Village of Hoffman Estates

## Description

The Western Area Traffic Improvement Fund is used to account for resources arising from donations by developers building within the Village's western area. Such donations are to be used for needed infrastructure improvements. Barrington Road and points west are considered eligible locations for roadway and traffic improvement types of projects. The fund was established prior to the Village's Road Improvement Impact Fee program and it serves a similar purpose though generally a broader range of project types can be funded.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Investment Earnings	183	-	500	-	N/A
Reimburse/Recoveries	-	-	-	-	N/A
<b>Total Revenues</b>	<b>183</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Transfer Out	-	-	-	-	N/A
Professional Services	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>183</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>N/A</b>

# WESTERN AREA ROAD IMPROVEMENT IMPACT FEE FUND

Village of Hoffman Estates

## Description

The Western Area Road Improvement Impact Fee Fund is used to account for developer impact fees assessed under an impact fee ordinance. Resources are to be used for specific street improvements within the Village's western area. The Village has five years from receipt of funds to use them. If the funds are not used, developers can request a refund of the unused portion. Projects in the Comprehensive Road Improvement Plan for the Western Service Area are eligible for funding assistance.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	-	200	-	200	0.0%
Investment Earnings	1,283	-	5,000	-	N/A
<b>Total Revenues</b>	<b>1,283</b>	<b>200</b>	<b>5,000</b>	<b>200</b>	<b>0.0%</b>
<b>Expenditures</b>					
Professional Services	189	200	200	200	0.0%
<b>Total Expenditures</b>	<b>189</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>1,094</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>N/A</b>

# 2019 CAPITAL PROJECT FUND

Village of Hoffman Estates

## Description

In 2019, the Village issued new bonds in the amount of \$9.6 million. \$1.7 million of those proceeds were placed in this fund for the purchase and installation of street lighting upgrades in FY2020. The remaining proceeds are accounted for in the Water & Sewer Fund.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Interest Earnings	3,218	-	15,000	-	N/A
Transfer from Water	-	-	650,000	-	N/A
<b>Total Revenues</b>	<b>3,218</b>	<b>-</b>	<b>665,000</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Other Contractual Services	-	-	1,000,000	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>3,218</b>	<b>-</b>	<b>(335,000)</b>	<b>-</b>	<b>N/A</b>

# 2023 CAPITAL PROJECT FUND

Village of Hoffman Estates

## Description

In 2024, the Village issued new bonds in the amount of \$9.9 million. The proceeds will be placed in this fund for construction of a new fire station.

## Annual Revenues and Expenditures by Class

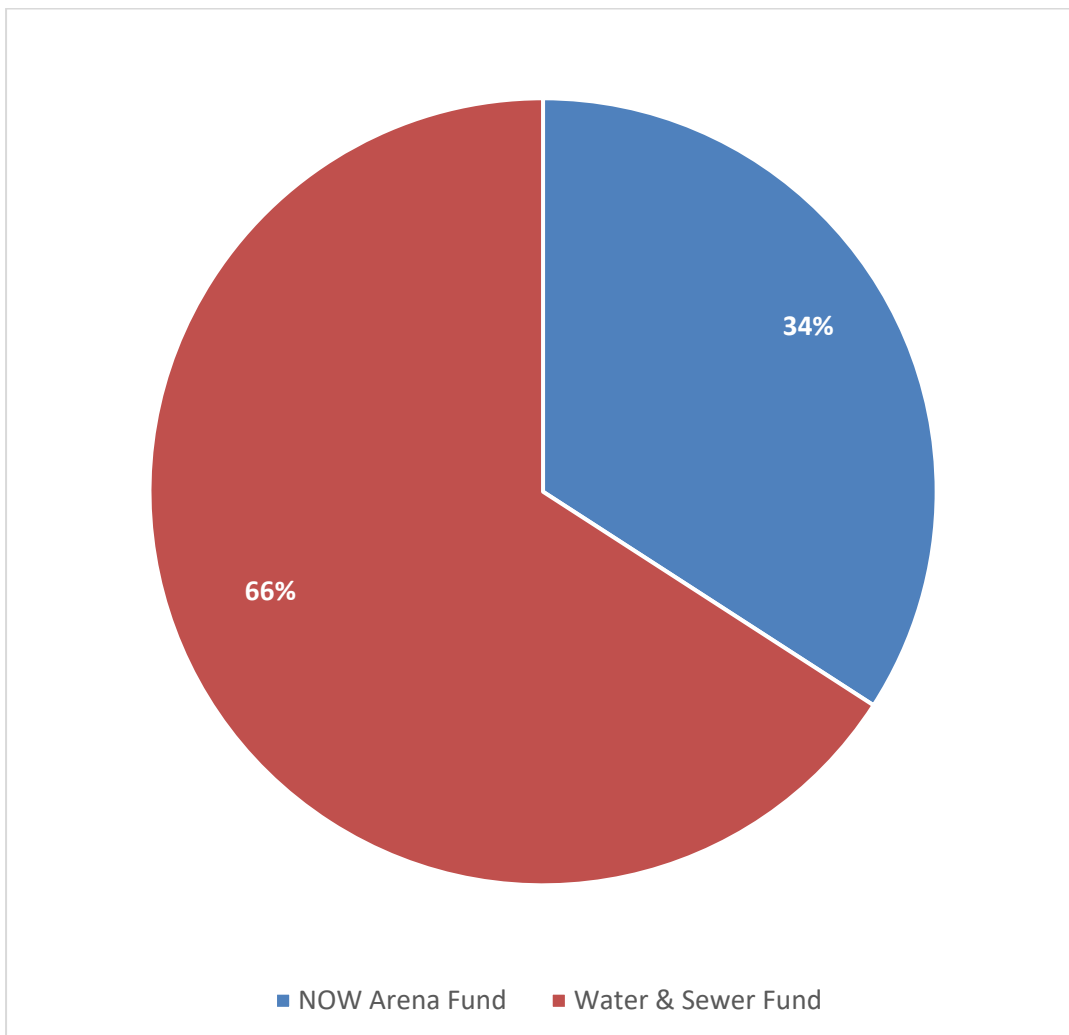
Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Bond Proceeds	-	-	9,900,000	9,900,000	N/A
<b>Total Revenues</b>	-	-	<b>9,900,000</b>	<b>9,900,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Building Improvements	-	-	9,900,000	9,900,000	N/A
<b>Total Expenditures</b>	-	-	<b>9,900,000</b>	<b>9,900,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	-	-	-	-	<b>N/A</b>

# ENTERPRISE FUNDS

The Village's Enterprise Funds include the Water and Sewerage Fund and the NOW Arena Operating Fund. The NOW Arena Operating Fund was added in 2009 with the transfer of ownership of the Arena to the Village. The Water and Sewerage Fund includes the following divisions: Water, Sewer, Water Billing, and Water Capital.

Total 2024 Budget	\$43,796,620
-------------------	--------------

Annual Expenses by Fund





# WATER AND SEWERAGE FUND

Village of Hoffman Estates

CLASS	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Operating Revenue</b>					
User Charges	20,802,811	21,622,000	21,815,000	22,516,960	4.1%
<b>Total Operating Revenue</b>	<b>20,802,811</b>	<b>21,622,000</b>	<b>21,815,000</b>	<b>22,516,960</b>	<b>4.1%</b>
<b>Operating Expenditures</b>					
Salaries	3,241,421	3,486,910	3,268,720	3,636,260	4.3%
Employee Benefits	1,187,479	1,198,880	1,153,050	1,276,120	6.4%
Misc. Employee Expenses	35,133	35,600	33,400	41,050	15.3%
Commodities	18,079	203,720	200,570	214,590	5.3%
Contractual Services	10,141,274	12,126,500	10,085,410	12,069,210	-0.5%
Capital Outlay	565,307	5,270,910	2,763,390	8,109,840	53.9%
Debt Service	-	-	-	-	N/A
Cost Allocation	1,074,434	2,098,820	1,936,450	2,331,960	11.1%
<b>Total Expenditures</b>	<b>16,263,127</b>	<b>24,421,340</b>	<b>19,440,990</b>	<b>27,679,030</b>	<b>13.3%</b>
<b>Operating Income (Loss)</b>					
<b>Before Depreciation</b>	<b>4,539,684</b>	<b>(2,799,340)</b>	<b>2,374,010</b>	<b>(5,162,070)</b>	<b>84.4%</b>
<b>Depreciation Expense</b>	<b>(1,557,336)</b>	-	-	-	<b>N/A</b>
<b>Non-Operating Revenue</b>					
Grants	-	-	-	1,000,000	N/A
Investment Earnings	176,130	30,500	599,700	100,000	N/A
Reimbursements/Recoveries	4,762,472	-	7,000	-	N/A
Sale of Equipment	7,601	-	54,600	-	N/A
Miscellaneous	7,010	-	5,070	-	N/A
Bond Proceeds	-	1,125,000	51,900	815,000	-27.6%
Loan Proceeds	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	N/A
<b>Total Non-Operating Revenue</b>	<b>4,953,213</b>	<b>1,155,500</b>	<b>718,270</b>	<b>1,915,000</b>	<b>65.7%</b>
<b>Non-Operating Expenses</b>					
Amortization Expense	(33,835)	-	-	-	N/A
Principal Expense	-	1,112,280	1,112,280	1,142,640	2.7%
Interest Expense	695,548	664,060	664,060	634,790	-4.4%
State Loan Expense	11,085	116,200	142,600	143,000	N/A
Operating Transfers Out	-	70,000	711,270	(750,000)	N/A
<b>Total Non-Operating Expenses</b>	<b>672,798</b>	<b>1,962,540</b>	<b>2,630,210</b>	<b>1,170,430</b>	<b>-40.4%</b>
<b>Net Income (Loss)</b>	<b>7,262,763</b>	<b>(3,606,380)</b>	<b>462,070</b>	<b>(4,417,500)</b>	<b>22.5%</b>

### Description

The Water Division's responsibilities include the supply, distribution, and quality assurance of water within the Village while complying with all Federal and State Environmental Protection Agency standards. Water infrastructure includes 7 elevated towers, 3 reservoirs, 2 high-service pumping stations, 2 booster stations, 6 emergency supply wells, 3,150 fire hydrants, 257 miles of water main, 3,350 valves, and over 15,000 water meters.

	2022	2023	2024
<b>FTE's – Full Time</b>	20.32	20.32	20.32
<b>FTE's – Part Time</b>	3.66	3.94	4.08

### 2023 Accomplishments

- Replaced or repaired 15 fire hydrants, 10 water main valves, and 40 system leaks on water mains and service lines.
- Completed a water distribution system interconnect with the Village of Palatine to serve as an emergency backup water supply for both communities.
- Coordinated a leak detection survey of the water distribution system. A total of 36 leaks were located and repaired or are scheduled for repair, preventing an estimated annual water loss of over 15 million gallons.
- Completed an advanced engineering study on the water distribution system with a focus on system configuration, the viability of existing emergency backup wells, and potential water system interconnection with neighboring communities.



### Goals, Objectives, and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding and implementing of a comprehensive and continuing revitalization program for Village streets, water, sanitary sewer, sidewalks, and storm water management projects.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Decrease the number of days a fire hydrant is out of service once identified.	Number of days a fire hydrant is out of service	6.9	6.2	4.5	5.0
	Reduce non-revenue water use to remain in compliance with IDNR's standards	Non-revenue water percentage	11.8%	10.3%	10.2%	10.0%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	2,003,283	2,187,550	2,006,770	2,268,730	3.7%
Employee Benefits	730,467	739,450	697,340	777,070	5.1%
Misc. Employee Expenses	34,943	35,350	33,150	40,800	15.4%
Commodities	(94,013)	32,530	29,980	34,500	6.1%
Contractual Services	9,468,733	9,846,390	9,341,700	10,092,990	2.5%
Capital Outlay	12,938	19,700	40,800	3,500	-82.2%
Cost Allocation	96,304	1,046,010	958,340	1,092,960	4.5%
<b>Total</b>	<b>12,252,655</b>	<b>13,906,980</b>	<b>13,108,080</b>	<b>14,310,550</b>	<b>2.9%</b>

### Budget Highlights

#### Salaries and Wages

The 3.7% (\$81,180) increase is due to adjustments in full-time staff salaries.

#### Employee Benefits

The 5.1% (\$37,620) increase is primarily due to higher employer health insurance contributions.

#### Contractual Services

The 2.5% (\$246,600) increase is due to multiple factors including funding for a water distribution system leak survey, a water rate study, and payments to the Joint Action Water Agency, the Village's water supplier.

### *Capital Outlay*

The 82.2% (\$16,200) decrease is due to fewer requests for new and replacement equipment in comparison to the previous budget year.

### *Cost Allocation*

Cost Allocations are repayments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditures in the reimbursing fund (the Water Fund) and a reduction of expenditures in the reimbursed fund. Shown above are the expenses that pertain to the water billing function of the Village that originate in other divisions. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.

**Description**

The Village's Sanitary Sewer Division's responsibilities include preventative maintenance and repair of over 190 miles of sanitary sewer mains, 5,200 manholes, and 16 sanitary lift stations. Other maintenance activities include routine televising, flushing, root cutting, and the maintenance and repair of pumps, motors, and electrical components.

	2022	2023	2024
FTE's – Full Time	11.77	11.77	11.77

**2023 Accomplishments**

- Performed flushing, root cutting, and cleaning on 180,000 feet of sanitary sewer main line.
- Repaired or replaced 10 sanitary sewer pumps at lift stations to maintain and improve flow.
- Completed preliminary engineering for the replacement of Pfizer Lift Station with construction to begin in 2024.
- Oversaw contractual sanitary sewer system improvements including 17,500 feet of cured-in-place pipe (CIPP) lining and the interior coating of 100 manholes.
- Completed upgrades to the Village's water and sewer supervisory control and data acquisition (SCADA) system.



## Goals, Objectives and Performance Measures

Maintain and improve the Village's infrastructure, including designing, funding and implementing of a comprehensive and continuing revitalization program for Village streets, water, sidewalks and storm water management projects.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Flush sanitary sewer mainline at a rate of 1,000 feet per 4.25 labor hours or better	Labor hours per 1,000 feet of sanitary sewer flushed and cleaned	4.8	4.6	4.3	4.5

## Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	1,055,646	1,107,830	1,066,020	1,159,090	4.6%
Employee Benefits	391,046	396,830	393,310	433,220	9.2%
Commodities	2,242	2,300	1,800	2,300	0.0%
Contractual Services	465,965	372,880	349,000	371,670	-0.3%
Capital Outlay	33,078	65,300	53,200	93,700	43.5%
Cost Allocation	465,420	480,340	452,440	538,670	12.1%
<b>Total</b>	<b>2,413,397</b>	<b>2,425,480</b>	<b>2,315,770</b>	<b>2,598,650</b>	<b>7.1%</b>

## Budget Highlights

*Salaries & Wages*

The 4.6% (\$51,260) increase is due to adjustments in full-time staff salaries.

*Employee Benefits*

The 9.2% (\$36,390) increase is due to higher employer health insurance and IMRF contributions.

*Capital Outlay*

The 43.5% (\$28,400) increase is due to additional funding to study hydrogen sulfide mitigation methods at two lift stations.

*Cost Allocation*

Cost Allocations are repayments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditures in the reimbursing fund (the Sewer Fund) and a reduction of expenditures in the reimbursed fund. These costs are in direct relation to the other divisional costs so they increase and decrease accordingly.



### Description

The Water Billing Division, which is a subdivision of the Finance Division, includes 1 full-time and 4 part-time budgeted employees that are responsible for the water and refuse billing for the Village. The Water Billing Division maintains approximately 15,700 water accounts and takes care of all the billing and collections on a monthly basis.

A water rate study was presented to the Village Board in 2019. The results of the study included recommended routine rate increases to the Village's water rates to adequately fund operations of the Water & Sewer Fund. A water rate study is planned every five years.

	2023	2024	2025
<b>FTE's – Full Time</b>	1.50	1.50	1.50
<b>FTE's – Part Time</b>	1.44	1.44	1.44

### 2023 Accomplishments

- Began using the Public Works scheduling system for water billing accounts with issues i.e. meter not reading, high/low usage detected, continuous usage, and water turned on/off detected efficiently.

### Goals, Objectives and Performance Measures

Enhance the Village's operations through employee development and training in core skill sets that will develop our employees and create a cadre of future leaders for the organization.						
Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Infrastructure	Efficiently resolve customer issues within 24 hours of first contact	Percent of customer issues resolved in 24 hours	100%	100%	100%	100%
	Continue providing an excellent level of customer service to all utility customers to help reduce the number of escalated incidences to under 12 per year	Number of calls escalated to management	2	2	3	5

# WATER BILLING

## Village of Hoffman Estates

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Increase the number of utility bill customers paying their utility bills online, over the phone, and ACH	Percent of utility bill payments made with alternative services excluding mailed in or walked in	60%	81%	85%	85%

### Annual Expenses by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Salaries	182,492	191,530	195,930	208,440	8.8%
Employee Benefits	65,966	62,600	62,400	65,830	5.2%
Misc. Employee Benefits	190	250	250	250	0.0%
Commodities	99,125	90,890	96,790	99,790	9.8%
Contractual Services	94,188	90,530	100,110	101,050	11.6%
Capital Outlay	124	400	400	400	0.0%
Cost Allocation	512,710	572,470	525,670	700,330	22.3%
<b>Total</b>	<b>954,795</b>	<b>1,008,670</b>	<b>981,550</b>	<b>1,176,090</b>	<b>16.6%</b>

### Budget Highlights

#### *Salaries & Wages*

The 8.8% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 5.2% increase is due to corresponding salary increases.

#### *Commodities*

The 9.8% increase is due to a minor increase in postage and printing and binding expenses.

#### *Contractual Services*

The 11.6% increase is due to an increase in credit card processing fees as more customers are signing up for automatic reoccurring payments. As an incentive, the Village pays for credit card fees for customers who sign up for this payment method.



### *Cost Allocation*

Cost allocations are repayments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate these types of transactions, we must show the amount as expenditures in the reimbursing fund (the Water Billing Division) and a reduction of expenditures in the reimbursed fund (the General Fund).

# WATER AND SEWERAGE CAPITAL

Village of Hoffman Estates

## Annual Expenses by Class - Capital Summary

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Commodities	10,725	78,000	72,000	78,000	0.0%
Contractual Services	112,388	1,816,700	294,600	1,503,500	-17.2%
Capital Outlay	446,535	4,060,510	2,617,090	7,197,240	77.2%
<b>Total</b>	<b>569,648</b>	<b>5,955,210</b>	<b>2,983,690</b>	<b>8,778,740</b>	<b>47.4%</b>

## Annual Expenses by Class - 2017 Bond Capital Summary

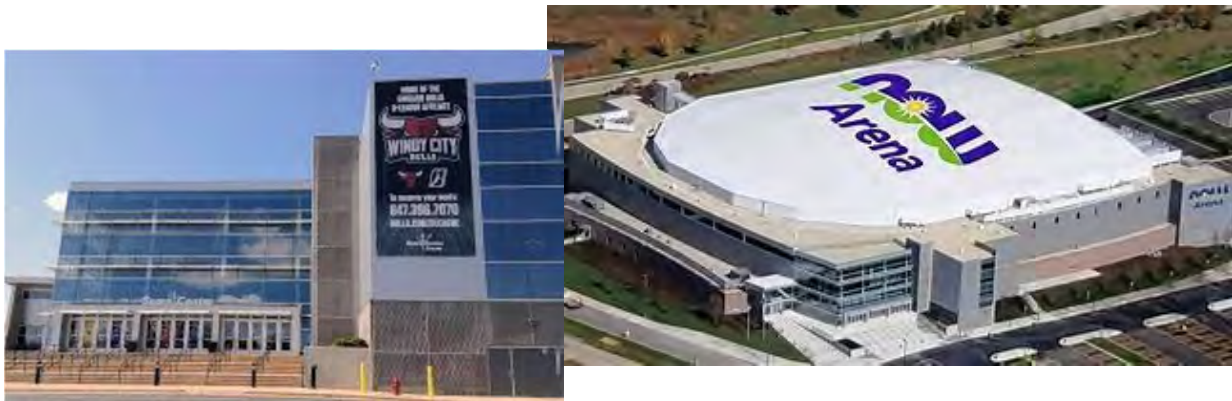
Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
Contractual Services	-	-	-	-	N/A
Capital Outlay	72,632	1,125,000	51,900	815,000	-27.6%
<b>Total</b>	<b>72,632</b>	<b>1,125,000</b>	<b>51,900</b>	<b>815,000</b>	<b>-27.6%</b>

# NOW ARENA OPERATING FUND

## Village of Hoffman Estates

### Description

The Arena Operating Fund was established to account for all operations at the Arena when the Village assumed ownership of the facility in 2009. Since 2011, the budget from the Arena management company has been included under Arena Operating Expenses, as well as Net Event Income and Premium/Other Income. In 2020, the Arena's naming rights transitioned ownership from Sears Holdings to the NOW Health Group, ending the name Sears Centre Arena. The Arena was officially renamed the NOW Arena on September 1, 2020. The Arena remains operated by OVG360 (formerly Spectra Venue Management), a management company hired by the Village and currently owned by Oakview Group.



### 2023 Accomplishments

- Fiscal Year 2022 was a record for the Arena, achieving slightly over \$3 million in Net Event Operating Income, which is the revenue generated from hosting events after expense. The 2023 Fiscal also experienced strong results from profitable events and generated a forecasted \$3,595,830 (increase of 19% over previous fiscal).
- The Arena hosted a record number of Christian concerts from various promoters including For King & Country, Lauren Daigle, Tobymac and Phil Wickham & Brandon Lake. The total Event Operating Income from these events was \$455,000.
- The Hideaway Brew Garden (HBG) opened its fifth year of operation in May, 2023 and ended the season in early October. The HBG once again hosted over 70 themed events throughout the season featuring bands and DJ's. HBG also hosted several corporate events and not-for-profit charitable outings. The venue outperformed last year's sales with gross food and beverage sales exceeding \$1,000,000.
- The Windy City Bulls (WCB) opened their 2022-2023 G-League season games with an opening night crowd of over 2,500 on November 5. Over the course of 24 games, the WCB achieved record average attendance, which was a 25% increase over the next best season.

# NOW ARENA OPERATING FUND

## Village of Hoffman Estates

- The NOW Arena was awarded \$7.2M of Shuttered Venues Operators Grant (SVOG) funds in 2021 from the Small Business Administration. These grant funds freed up funding to allow the renovation of the lower level luxury suites and administrative offices, refinishing of the main concourse flooring, replacement of the lower bowl retractable seats as well as painting of the main concourse.
- The NOW Arena bid and won the right to host USA Gymnastics US Classic, which sold out after Simone Biles was announced to return for the first time since the last summer Olympics. The event received national coverage on television including CNN and the Today Show.
- Attendance exceeded 180,000 for the first time since the Village took over ownership with 11 events attracting over 5,000 guests.
- Gross Ticket Sales also achieved a record with over \$6.4 million in ticket sales, which was a 16% increase over the previous year.

### Goals, Objectives and Performance Measures

- The arena is looking forward to another successful year in 2024. There are several exciting events on the horizon such as Cirque Du Soleil Crystal, AEW Wrestling, Hot Wheels Monster Truck, Windy City Bulls basketball and Professional Championship Bull Riders. Based on the 88 budgeted events and pending contracts, event income is forecast at slightly over \$3 million.
- The Arena will continue to support the Windy City Bulls marketing efforts in order to create new sales to assist in supporting their upward sales trend. The Arena will partner with the team on St. Patty's Day game and Dynasty Night.
- The Arena has bid on USA Gymnastics US Classic for 2025-2027, and will aggressively pursue in hopes of securing the event's return.
- Build upon the success of the Hideaway Brew Garden in 2024. The HBG has seen several new amenities and upgrades over the past few years and arena staff will work toward increasing event income of this operation to exceed \$200K this upcoming season.
- The Arena is actively working with AEW Wrestling for their return, which could include their "All Out" pay-per-view event.
- The Arena is continuing to build and grow relationships with USA Figure Skating and USA Volleyball in hopes of hosting their events in 2024 and beyond. Both organizations have successfully hosted large televised events at the Arena.
- Supporting annual clients including Hot Wheels Monster Truck and Professional Bull Riding with their marketing and promotions will be a priority as both events had sold out shows in 2023

# NOW ARENA OPERATING FUND

## Village of Hoffman Estates

(operating event income exceeded \$680k for both events in 2023), and will look to continue to grow in 2024.

**Create a thriving and vital local economy with a strong blend of retail, clean-industrial, commercial and residential properties.**

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
<b>Economic Development</b>	Work with promoters to achieve a net event operating income of \$1.85M or more at or around the NOW Arena annually	Annual net event operating income (in Millions)	\$0.61	\$3.025	\$3.595	\$3.05

### Annual Revenues and Expenditures by Class-Activity Summary

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Operating Revenues</b>					
Net Event Income	9,456,197	10,258,450	6,399,440	13,912,100	35.6%
Premium/Other Income	496,620	380,810	362,830	543,870	42.8%
<b>Total Operating Revenues</b>	<b>9,952,817</b>	<b>10,639,260</b>	<b>6,762,270</b>	<b>14,455,970</b>	<b>35.9%</b>
<b>Operating Expenses</b>					
Arena Operating Expenses	10,072,447	11,186,990	5,951,670	14,947,160	33.6%
<b>Total Operating Expenses</b>	<b>10,072,447</b>	<b>11,186,990</b>	<b>5,951,670</b>	<b>14,947,160</b>	<b>33.6%</b>
<b>Operating Income (Loss)</b>	<b>(119,630)</b>	<b>(547,730)</b>	<b>810,600</b>	<b>(491,190)</b>	<b>-10.3%</b>
<b>Transfers</b>					
Transfer from NOW Arena Optg	-	547,730	-	491,190	-10.3%
<b>Total Transfers</b>	<b>-</b>	<b>547,730</b>	<b>-</b>	<b>491,190</b>	<b>-10.3%</b>
<b>Net Income (Loss)</b>	<b>(119,630)</b>	<b>-</b>	<b>810,600</b>	<b>-</b>	<b>N/A</b>

# NOW ARENA OPERATING FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class-Operating Summary

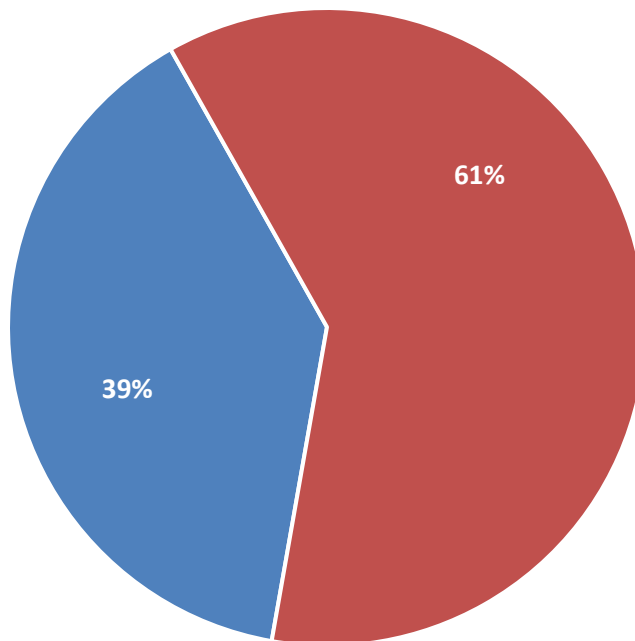
Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Operating Revenues</b>					
Taxes	3,100,206	2,785,000	2,985,000	3,085,000	10.8%
Charges for Services	38,561	38,200	38,200	39,350	3.0%
Miscellaneous	251,556	80,000	80,000	80,000	0.0%
<b>Total Operating Revenues</b>	<b>3,390,323</b>	<b>2,903,200</b>	<b>3,103,200</b>	<b>3,204,350</b>	<b>10.4%</b>
<b>Operating Expenses</b>					
Village Operating Expenses	(6,667)	870,400	1,976,890	390,240	-55.2%
<b>Total Operating Expenses</b>	<b>(6,667)</b>	<b>870,400</b>	<b>1,976,890</b>	<b>390,240</b>	<b>-55.2%</b>
<b>Capital Outlay</b>					
Department Equipment	-	-	-	-	N/A
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>3,396,990</b>	<b>2,032,800</b>	<b>1,126,310</b>	<b>2,814,110</b>	<b>38.4%</b>
<b>Depreciation Expense</b>	<b>(2,124,146)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Income (Loss)</b>	<b>1,272,844</b>	<b>2,032,800</b>	<b>1,126,310</b>	<b>2,814,110</b>	<b>38.4%</b>
<b>Non-Operating Revenues</b>					
Investment Earnings	65,941	10,000	-	-	N/A
Bond Expense	2,170,864	-	-	-	N/A
Amortization Expense	(113,325)	-	-	-	N/A
<b>Total Non-Operating Revenues</b>	<b>2,123,480</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Non-Operating Expenses</b>					
Operating Transfers In	-	-	575,190	724,850	N/A
Operating Transfers Out	(1,530,887)	(3,623,370)	(3,075,640)	(3,571,570)	-1.4%
<b>Total Non-Operating Expenses</b>	<b>(1,530,887)</b>	<b>(3,623,370)</b>	<b>(2,500,450)</b>	<b>(2,846,720)</b>	<b>-21.4%</b>
<b>Net Income (Loss)</b>	<b>1,865,437</b>	<b>(1,580,570)</b>	<b>(1,374,140)</b>	<b>(32,610)</b>	<b>-97.9%</b>

## INTERNAL SERVICE FUNDS Village of Hoffman Estates

Internal Service Funds include the Insurance Fund and the Information Technology Fund. These funds are used by state and local governments to account for the financing of goods and services provided by one department to other departments within the organization on a cost-reimbursement basis. The Insurance Fund accounts for the servicing and payment of claims for the Village's self-insurance programs including Workers' Compensation and Liability Insurance. The Information Technology Fund accounts for the operation of the Information Technology Department of the Village. Financing for both of these funds is provided through billings to various Village Departments.

Total 2024 Budget	\$5,523,800
-------------------	-------------

**Annual Expenses by Fund**



■ Insurance Fund    ■ Information Technology Fund

# INSURANCE FUND

Village of Hoffman Estates

## Description

The Insurance Fund accounts for liability and worker's compensation insurance coverage and associated loss control and loss prevention services for the Village, as well as unemployment benefits and excess liability coverage. It is overseen by the Risk Manager who is part of the Human Resources Management Division.

	2022	2023	2024
<b>FTE's – Full Time</b>	.80	.80	.80

## 2023 Accomplishments

- Completed an evaluation for excess workers' compensation and property casualty insurance coverage and recommended an insurance renewal package to the Village Board.
- Conducted the annual Safety Lunch this year. There were 152 employees in attendance.
- Facilitated the comprehensive appraisal of Village properties.
- Applied for and received the IPRF Safety Grant.
- Entered the Village into a new DOT consortium and occupational health provider.

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Charges for Services	1,616,276	1,840,390	1,600,390	1,969,240	7.0%
Investment Earnings	2,045	10,000	50,000	20,000	100.0%
Miscellaneous	12,757	-	952,500	90,000	N/A
<b>Total Revenues</b>	<b>1,631,078</b>	<b>1,850,390</b>	<b>2,602,890</b>	<b>2,079,240</b>	<b>12.4%</b>
<b>Expenditures</b>					
Salaries	94,164	105,380	105,870	112,820	7.1%
Employee Benefits	44,014	42,970	52,440	45,410	5.7%
Contractual Services	701,768	1,870,390	1,620,390	1,999,240	6.9%
<b>Total Expenditures</b>	<b>839,947</b>	<b>2,018,740</b>	<b>1,778,700</b>	<b>2,157,470</b>	<b>6.9%</b>
<b>Net Revenues over Expenditures</b>	<b>791,131</b>	<b>(168,350)</b>	<b>824,190</b>	<b>(78,230)</b>	<b>-53.5%</b>



# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

### Description

The Information Technology department is responsible for administration, implementation and maintenance of all Village computer operations, connectivity, hardware and software. The Information Technology staff comprises the following teams:

- The Network and Technical Support Division provides support and maintenance for over five miles of Village owned Fiber Optic cabling, six FCC licensed microwave links used as a backup connection for our main infrastructure, 39 wireless access points, 1,000 individual devices, approximately 400 active directory accounts and 451 Microsoft Exchange email accounts dispersed between nine Village facilities. This team is the central point of contact and escalation for system outages and technical support requests, as well as having responsibilities for operational/technical legacy system support, Village-wide network host communications, security administration and data recovery. Software and technical support is provided to evaluate, procure, develop or modify software programs to the specified needs of various Village departments. Hardware and technical support is provided for Village-wide, remote and local area operating platforms. Networked automation support is available to all Village staff including a trouble call hotline. Centralized computer processing services are provided on all major systems, including system backups and data recovery.
- The Business Applications Team is responsible for system admin, application support, and data integrity for all CentralSquare PLUS and Community Development series software suites that are comprised of applications for licensing of businesses, pets, Basset servers, permits, code enforcement, inspections, projects and planning, false alarm billing, miscellaneous billing, and utility billing, as well as cash receipts, fund accounting, requisitions and POs, AP checks, human resources, benefits, open enrollment, and payroll. These responsibilities include: employee training, software customization, report writing and data extraction (business intelligence), Software as a Service (SaaS) implementation, compliance, and acting as the liaison between users and the software vendor. Troubleshooting and resolving issues that arise is the responsibility and large part of this team's priorities.

This team provides System Administration for and liaison to our GovQA CRM and FOIA software applications. This encompasses user and request maintenance, as well as implementation of new request types and software upgrades. They are also responsible for investigating and resolving issues as they occur and any reporting requirements requested by Village staff.

	2022	2023	2024
FTE's – Full Time	7.00	7.00	7.00

### 2023 Accomplishments

- The Technology Division deployed a replacement domain controllers. Domain controllers are responsible for centralized security, application and user authentication throughout the Village.

# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

- The Technology Division continued to upgrade and update firmware, software on all network appliances, servers, hardware, firewalls and workstations. Furthermore, IT staff continued to apply Windows and other security patches throughout the year.
- The Technology Division worked in conjunction with Peerless Network and ATT to identify, upgrade or eliminate analog lines that are not in use in multiple Village locations.
- The Technology Division configured and deployed replacement MDT's for both the Fire and Police Departments. The units replaced were at the end of their life-cycle and warranties.
- The Technology Division continued to use Vulnerability Assessment software package. This software runs internally, scanning the network for vulnerabilities and compliancy issues.
- The Technology Division continued to utilize the Fortinet EDR solution in order to enhance the Village's endpoint protection. This system is deployed on every server and workstation throughout the organization and is responsible for local defense mechanism against ever growing security threats.
- The Technology Division setup the mobile CCTV trailer for the Police Department to utilize during the Village's 4<sup>th</sup> of July festival. This allowed officers to monitor the festival and enhance public safety.
- The Technology Division implemented a number of technology improvements to our conference room presentation abilities.
- The Technology Division continued upgrading various application and systems utilized by multiple departments. These upgrades included increased functionalities as well as enhanced security.
- The Technology Division worked with Dell, Team Venti, and on migrating all our user accounts to Microsoft Government Cloud. In addition, our team has upgraded our licensing to take advantage of Microsoft G3 Office Application Suite.
- The Technology Division along with the Police Department and Axon deployed body worn cameras for our officers.
- The Technology Division installed and configured a backup connection to Fire Station 23 using Comcast connection.
- The Technology Division facilitated an iPhone and iPad rollout for our staff.
- The Technology Division developed and implemented a solution to connect narcotic safes to our network for the Fire Department

# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

- The Technology Division configured and enabled Apple Wi-Fi for mobile device presentation throughout Village facilities.
- The Technology Division migrated our Hyper-V environment to an upgraded storage and updated Virtual environment.
- The Technology Division facilitated replacement of Police in-car video system from Panasonic Arbitrator to Axon Solution.
- The Technology Division helped GIS division migrate and upgrade ESRI services which included multiple servers, applications, security configurations and networking changes.
- The Technology Division introduced Village wide training. This year we were able to conduct beginner Excel, intermediate Excel, Teams, and IT training leveraging Harper College services.
- The Technology Division reconfigured and upgraded our Laserfiche system. Created new contract form to be used by Village staff.
- The Technology Division released a RFP to replace and upgrade our backup Cambium microwave links. The primary use for these licensed connections is to provide backup connectivity between our facilities in the event of catastrophic failure.
- The Technology Division released a RFP to replace our aging Cisco phone system. The new solution is cloud based and is provided by Zoom. This new system provides many more features and will improve reliability and dependability.
- The Business Applications Team begun the upgrade to FinancePlus 5.2 version with plans to go live in 2024. Highlights of the improvements available include streamlined and expanded workflows and a self-service Workflow Designer and a new Forms Manager. This version removes the need for Silverlight, making it compatible with all modern browsers. The features and functionality of Human Resources, Payroll Applications, and Employee Access Center have improved and expanded as a result.
- During the course of the year, the Information System Department opened a total of 4,449 requests for service, closing 4,409 resulting in a 99.10% closure rate.
- During the course of the year the Village received a total of 2,477,923 email messages of which 1,669,959 or 67.39 were designated as SPAM and filtered out of the system.

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Goals, Objectives and Performance Measures

- Complete upgrade to FinancePlus 5.2 suite of Applications.
- Replace and reorganize all switching environment though all Village facilities
- Continue and expand training programs for Village employees.
- Investigate, upgrade, and replace CCTV solution used by the Village
- Continue annual replacement programs of various IT equipment

Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.

Board Goal	Department Goals and Objectives	Measure	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Target
Technology	Ensure functionality and accessibility of the telephone and voicemail systems by testing and monitoring on a regular basis	Percentage of available days of the telephone and voicemail systems	97%	99%	98%	100%

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
User Charges	1,400,250	1,667,130	1,631,730	1,715,150	2.9%
Interest Income	17,330	5,000	30,000	20,000	300.0%
Misc. Revenue	(11,695)	42,800	42,800	30,300	-29.2%
Transfers In	150,989	1,236,790	1,236,790	1,651,180	33.5%
<b>Total Revenues</b>	<b>1,556,874</b>	<b>2,951,720</b>	<b>2,941,320</b>	<b>3,416,630</b>	<b>15.8%</b>
<b>Expenditures</b>					
ADMINISTRATION					
Salaries	483,272	733,930	594,140	742,850	1.2%
Employee Benefits	213,269	221,800	215,030	231,850	4.5%
Misc. Employee Benefits	4,112	17,860	17,800	27,200	52.3%
Commodities	14,246	14,700	14,700	14,700	0.0%
Contractual Services	37,877	85,260	85,770	53,290	-37.5%
Cost Allocation	(143,718)	-	-	-	N/A
OPERATIONS					
Contractual Services	269,978	396,400	494,710	440,550	11.1%
Capital Outlay	108,520	262,250	262,250	271,250	3.4%
Depreciation	34,660	-	-	-	N/A
CAPITAL ASSETS					
Capital Outlay	498,247	1,451,800	1,386,800	2,061,300	42.0%
Cost Allocation	(227,300)	(280,040)	(228,750)	(476,660)	70.2%
<b>Total Expenditures</b>	<b>1,293,163</b>	<b>2,903,960</b>	<b>2,842,450</b>	<b>3,366,330</b>	<b>15.9%</b>
<b>Net Revenues over Expenditures</b>	<b>263,711</b>	<b>47,760</b>	<b>98,870</b>	<b>50,300</b>	<b>5.3%</b>

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Budget Highlights

### *Salaries & Wages*

The 1.2% increase is due to scheduled salary increases.

### *Employee Benefits*

The 4/8% increase is due to corresponding salary increases.

### *Misc. Employee Expenses*

The 52.3% increase is the result of additional training opportunities for Village staff.

### *Contractual Services-Administration*

The 37.5% decrease is due to the cancelation of unused services

### *Contractual Services-Operations*

The 11.1% increase is due to the requested funding for computer and networking equipment.

### *Capital Outlay-Capital Assets*

The 42.0% increase is due to the ERP system project.

# PENSION TRUST FUNDS

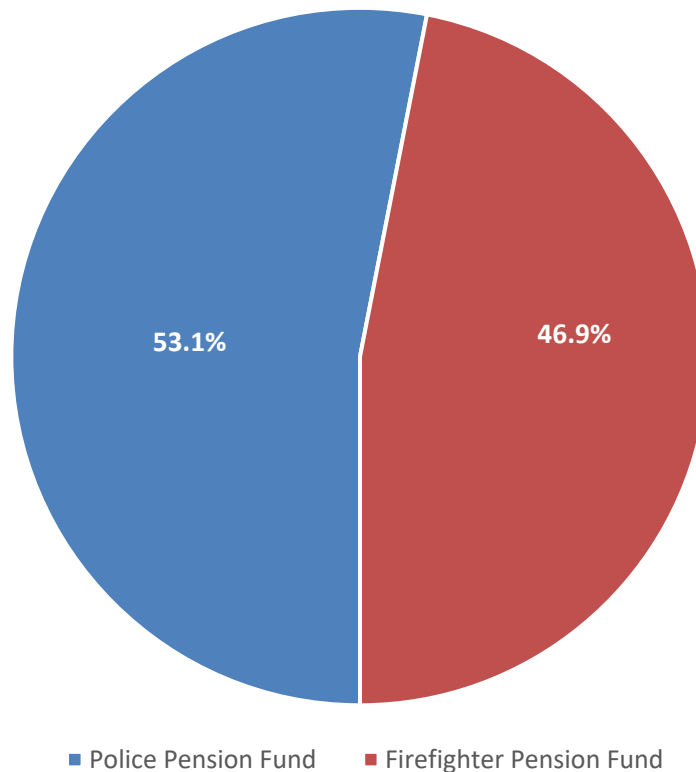
Village of Hoffman Estates

Pension Trust Funds are used to account for assets held by the Village as trustee or agent for individuals, private organizations or other governmental units. The Village's Police and Firefighters Pension Funds provide pension benefits for all retired Police and Fire personnel.

The Village's Police Pension System (PPS) participants and Fire Pension System (FPS) participants are obligated to fund all PPS and FPS costs, respectively, based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. The PPS and FPS are reported as pension trust funds because of the Village's fiduciary responsibility.

Total 2024 Budget	\$17,142,630
-------------------	--------------

Annual Expenses by Fund



# POLICE PENSION

## Village of Hoffman Estates

### Description

The Village's sworn police employees participate in the Police Pension System (PPS) which is a defined-benefit, single-employer pension plan. The PPS functions are governed by a five-member pension board. Two members are appointed by the Village President, one member is an elected pension beneficiary, and the final two members are elected police officers. There are currently 85 participants in the Fund receiving approximately \$8.9 million in benefit payments annually. Property tax, corporate replacement tax, police officer contributions and investment earnings provide the fund with sufficient revenues to meet state mandated pension benefits. The Village hires an independent actuary to calculate the property tax levy required for the Police pension fund for the upcoming year.

### Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	6,016,854	5,974,500	6,014,490	6,456,440	8.1%
Replacement Tax	53,247	43,500	37,800	24,570	-43.5%
Charges for Services	898,567	825,000	898,000	898,000	8.8%
Investment Earnings	(11,087,293)	700,000	3,467,290	700,000	0.0%
Reimbursements	2	-	-	-	N/A
<b>Total Revenues</b>	<b>(4,118,624)</b>	<b>7,543,000</b>	<b>10,417,580</b>	<b>8,079,010</b>	<b>7.1%</b>
<b>Expenditures</b>					
Salaries	-	2,400	2,400	2,400	0.0%
Employee Benefits	8,449,697	8,704,680	8,706,020	8,866,110	1.9%
Commodities	-	3,000	3,000	3,000	0.0%
Contractual Services	40,806	44,300	45,350	46,450	4.9%
Trustees Fees	82,522	-	180,000	180,000	#DIV/0!
<b>Total Expenditures</b>	<b>8,573,025</b>	<b>8,754,380</b>	<b>8,936,770</b>	<b>9,097,960</b>	<b>3.9%</b>
<b>Net Revenues over Expenditures</b>	<b>(12,691,649)</b>	<b>(1,211,380)</b>	<b>1,480,810</b>	<b>(1,018,950)</b>	<b>-15.9%</b>



# FIRE PENSION

## Village of Hoffman Estates

### Description

The Village's sworn fire employees participate in the Firefighters Pension System (FPS) which is a defined-benefit, single-employer pension plan. The FPS functions are governed by a five-member board. Two members are appointed by the Village President, one member is an elected pension beneficiary, and the final two members are elected firefighters. There are currently 94 participants in the Fund receiving approximately \$7.9 million in benefit payments annually. Property tax, corporate replacement tax, firefighter contributions and investment earnings provide the fund with sufficient revenues to meet state mandated pension benefits. The Village hires an independent actuary to calculate the property tax levy required for the Fire pension fund for the upcoming year.

### Annual Revenues and Expenditures by Class

Class	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Change
<b>Revenues</b>					
Taxes	4,484,084	4,464,260	4,489,250	4,852,520	8.7%
Replacement Tax	53,247	43,500	37,800	24,570	-43.5%
Charges for Services	936,092	950,000	950,000	950,000	0.0%
Investment Earnings	(16,479,782)	950,000	5,315,000	950,000	0.0%
Miscellaneous	1,395	-	-	-	N/A
Reimbursements	930	-	840	-	N/A
<b>Total Revenues</b>	<b>(11,004,034)</b>	<b>6,407,760</b>	<b>10,792,890</b>	<b>6,777,090</b>	<b>5.8%</b>
<b>Expenditures</b>					
Employee Benefits	7,405,551	7,662,220	7,709,680	7,922,570	3.4%
Misc. Employee Expenses	2,541	3,550	3,550	3,550	0.0%
Contractual Services	58,374	56,400	57,450	58,550	3.8%
Trustees Fees	54,013	-	60,000	60,000	N/A
<b>Total Expenditures</b>	<b>7,520,479</b>	<b>7,722,170</b>	<b>7,830,680</b>	<b>8,044,670</b>	<b>4.2%</b>
<b>Net Revenues over Expenditures</b>	<b>(18,524,512)</b>	<b>(1,314,410)</b>	<b>2,962,210</b>	<b>(1,267,580)</b>	<b>-3.6%</b>



# CAPITAL IMPROVEMENTS PROGRAM

# CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is the Village's comprehensive multi-year plan for the development of the Village's capital facilities, infrastructure and improvements. Capital projects include all vehicles, in addition to projects that cost more than \$25,000 over the life of the project. The plan outlines the capital projects that are expected to take place over the next five years and is designed to ensure that capital improvements will be made when and where they are needed, and that the Village will have the funds to pay for and maintain them. Each year, projects are reviewed for need, cost and priority.

## Capital Improvements Board

The Capital Improvements Board (CIB) consists of two Village Trustees, seven Village residents and the Director of Finance, who serves as the staff liaison. As outlined in the Village Municipal Code, the CIB has the responsibilities of recommending the needs of public structures in terms of expansion and new construction, recommending plans for rebuilding roadways within the Village and recommending priorities of capital construction needs including timetables, scope of work and financing considerations.

## General Project Criteria

Since the cost for funding all capital requests typically exceeds available revenue, the CIB strives to recommend funding only after considering a list of logical criteria. The primary criteria considered include:

1. Are there any legal obstacles?
2. What is the degree of citizen support?
3. Does the project address a threat to the public health and safety?
4. Is there urgency because of criteria other than public health and safety (maintenance costs, public service, etc.)?
5. Will the solution clearly solve the problem?
6. Will the tax base benefit?
7. Will maintenance costs be significantly reduced?
8. Will the solution be beneficial over a long period of time?
9. By acting now, will there be an opportunity that will be lost or will other alternatives have to be initiated?
10. Is the project consistent with the Village Board goals?

## CIP Development Process

Prior to the start of the annual Operating Budget process, the Finance Department coordinates the Village-wide process of revising and updating the Village's capital plan. Village staff members from all departments participate in an extensive review of projects in the existing plan and the identification of new projects for inclusion in the CIP.

Once projects are selected for inclusion in the capital plan, decisions must be made regarding prioritizing projects, particularly during years of limited funding. Determining how and when to schedule projects is a complicated process. It must take into account the Village Board goals and funding availability. The proposed CIP is then reviewed by the CIB in detail. The CIB meets with Village staff to ask questions and help with prioritizing. The CIB then sends the recommended CIP forward to be approved by the Village's

# CAPITAL IMPROVEMENTS PROGRAM

Finance Standing Committee and then on for inclusion within the annual Operating Budget, which is approved by the Village Board.

The first year of the CIP is the only year budgeted by the Village Board. The remaining four years are for planning purposes and funding is not guaranteed to occur in the year planned. The Village Board makes the final decision about whether and when to fund a project.

The CIP is an important financial, planning and public communication tool. It gives residents and businesses a clear and concrete view of the Village's long-term direction for capital improvements and a better understanding of the Village's ongoing needs for stable revenue sources to fund large or multi-year capital projects.

## **Impact of the CIP on the Operating Budget**

The Village's Operating Budget is directly affected by the CIP. A portion of most new capital improvements will result in ongoing expenses for routine operation, repair and maintenance upon completion or acquisition. Existing Village facilities and equipment will eventually require rehabilitation, renovation or upgrades to accommodate new uses or address needed improvements. Older facilities usually involve higher maintenance and repair costs as well.

Where some capital projects may result in increased costs, some capital improvements make a positive contribution to the fiscal well-being of the Village. Capital projects such as the redevelopment of under-performing or under-used areas of the Village, and the infrastructure expansion needed to support new development, help promote economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve and expand the Village's infrastructure.

Operating impacts are carefully considered in deciding which projects move forward in the CIP because it is not possible for the Village to fund several large-scale projects concurrently that have significant operating budget impacts. Therefore, projects will be staggered over time.

Please note that the total amount of capital projects showing in this section for the current fiscal year will not equal the total amount of capital expenses budgeted and showing earlier in this document. This is primarily for two reasons. First, there are several projects showing in the CIP that need to be planned for and in the Village's projections, however, a funding source has not been determined as of yet. These projects are shown as unfunded in the CIP and are included in the totals, but are not included in the Operating Budget. Second, items of a capital nature under \$25,000 are not showing in the CIP but are included in the capital expense line item of the Operating Budget.

## **How to Read this Section**

Each department request is known as a project and is listed on its respective department summary. Summaries are provided based on CIP requests by project type, department and funding source. You can examine each project by project type. Each project falls into 1 of 6 project type groups:

1. Water and Sanitary Sewer
2. Street and Related Infrastructure Improvements

# CAPITAL IMPROVEMENTS PROGRAM

3. Public Buildings
4. Miscellaneous Public Improvements
5. Equipment
6. Technology

Each project is also summarized by department. You can examine each project under the department section of the CIP. The departments are:

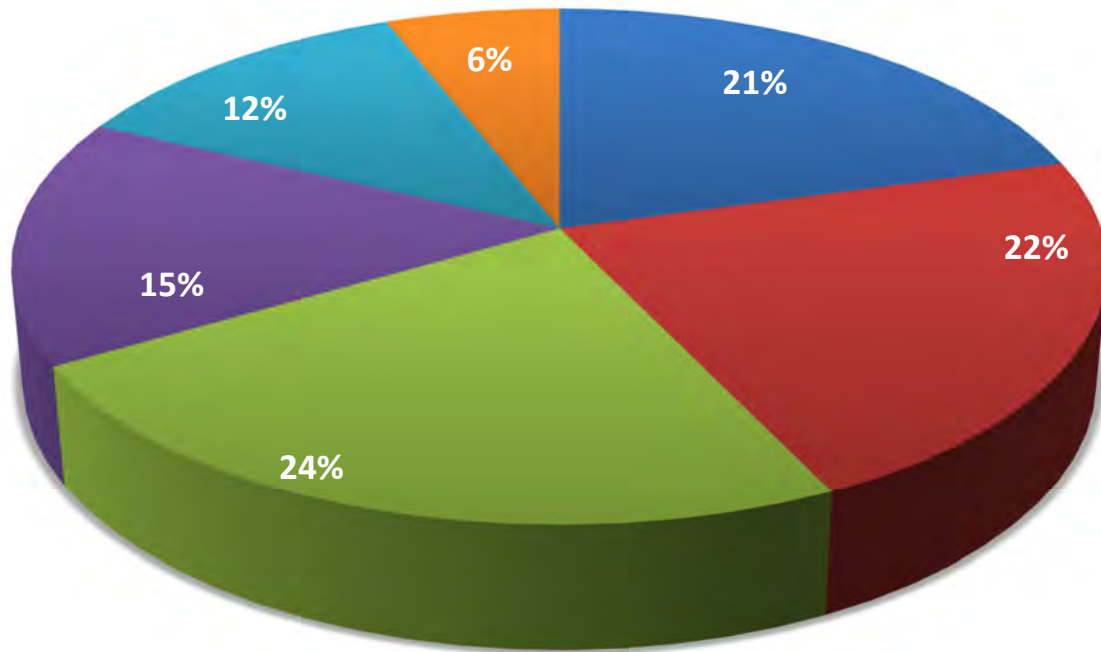
1. General Government
2. Police
3. Fire
4. Public Works
5. Development Services
6. Prairie Stone Capital
7. Information Technology
8. NOW Arena

Within each department, projects that are classified as significant and non-routine will include a description of the project, along with its financial impact on the Operating Budget. Significant projects are those that cost more than \$500,000 over the life of the project. Non-routine projects are those that do not span over multiple fiscal years. The Village considers all vehicles as routine projects due to the fact that their useful life is on a planned schedule, which is typically between 2-15 years.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Summary of Capital Requests by Project Type



■ Water & Sanitary Sewer

■ Public Buildings

■ Equipment

■ Street & Related Infrastructure

■ Misc. Public Improvements

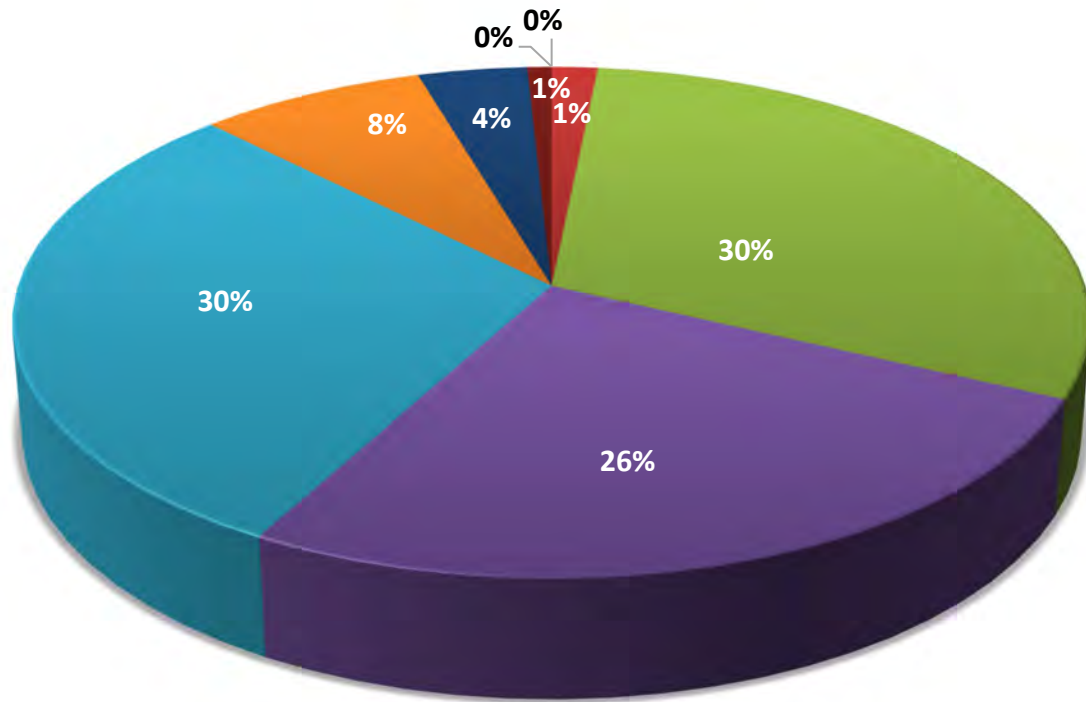
■ Technology

Project Type Group	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Water & Sanitary Sewer	4,200,700	9,382,700	9,030,000	15,483,000	7,085,000	5,952,000	46,932,700
Street & Related Infrastructure	7,214,590	10,042,300	14,632,760	9,310,000	8,070,000	8,320,000	50,375,060
Public Buildings	1,696,000	10,747,800	16,656,200	2,115,700	622,000	1,113,000	31,254,700
Miscellaneous Public Improvements	3,310,000	7,023,000	4,968,000	4,223,000	1,270,000	1,225,000	18,709,000
Equipment	1,265,970	5,439,380	4,553,533	2,254,870	1,735,530	876,350	14,859,663
Technology	1,026,200	2,692,320	2,463,700	1,377,200	780,820	562,505	7,876,545
<b>TOTAL COSTS</b>	<b>\$18,713,460</b>	<b>\$45,327,500</b>	<b>\$52,304,193</b>	<b>\$34,763,770</b>	<b>\$19,563,350</b>	<b>\$18,048,855</b>	<b>\$170,007,668</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Summary of Capital Requests by Department



- General Government
- Police
- Fire
- Public Works
- Development Services
- Prairie Stone Capital
- Information Technology
- NOW Areana

Department	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
General Government	-	-	25,000	25,000	-	-	50,000
Police	481,570	717,710	672,433	797,970	631,800	638,555	3,458,468
Fire	1,397,500	13,803,940	17,647,500	287,500	247,500	282,500	32,268,940
Public Works	4,552,000	11,760,450	11,609,000	17,829,800	8,090,250	6,160,000	55,449,500
Development Services	9,824,590	13,411,300	19,122,760	11,510,000	9,456,000	9,545,000	63,045,060
Prairie Stone Capital	700,000	3,550,000	400,000	2,000,000	-	-	5,950,000
Information Technology	836,800	1,706,300	2,264,300	1,177,800	577,800	357,800	6,084,000
NOW Arena	921,000	377,800	563,200	1,135,700	560,000	1,065,000	3,701,700
							-
<b>TOTAL COSTS:</b>	<b>18,713,460</b>	<b>45,327,500</b>	<b>52,304,193</b>	<b>34,763,770</b>	<b>19,563,350</b>	<b>18,048,855</b>	<b>\$ 170,007,668</b>



# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### Summary of Capital Requests – Source of Funds

Proposed Source of Funds	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
General Fund	3,434,570	8,652,860	8,620,233	4,195,870	2,703,760	1,592,555	25,765,278
Water & Sewer Fund	2,968,500	6,961,200	9,869,200	15,911,400	7,440,500	5,850,500	46,032,800
Motor Fuel Tax Fund	1,925,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	11,000,000
CDBG Fund	275,000	125,000	325,000	75,000	275,000	275,000	1,075,000
Prairie Stone Capital Fund	650,000	700,000	-	-	-	-	700,000
Capital Improvement Fund	217,500	217,500	217,500	217,500	217,500	217,500	1,087,500
2017 Bond Proceeds	2,191,000	815,000	175,000	-	-	-	990,000
Roselle Road TIF Fund	-	20,000	-	-	-	-	20,000
Higgins/Hassell TIF Fund	90,000	-	-	-	-	-	-
Electric Utility Tax	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	8,250,000
Municipal Motor Fuel Tax	380,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Municipal Gas Use Tax	1,160,000	1,123,750	1,119,000	1,114,000	1,109,000	1,114,000	5,579,750
Packaged Liquor Tax	250,000	330,000	330,000	330,000	330,000	330,000	1,650,000
Capitol Replacement Fund	-	2,000,000	-	-	-	-	2,000,000
Stormwater Management Fund	1,015,000	500,000	500,000	500,000	520,000	520,000	2,540,000
Information Technology User Charges	-	-	-	90,000	-	-	90,000
Road Improvement Fund Balance	402,500	1,332,500	-	-	-	-	1,332,500
Western Improvement Impact Fee Fund	-	-	70,000	-	-	-	70,000
Western Area Traffic Improvement Fund	-	-	25,000	-	-	-	25,000
Western Corridor Fund	390,000	1,427,250	1,770,000	-	-	-	3,197,250
Developer Contributions	-	-	105,000	-	-	-	105,000
Grant Funding	199,590	4,079,340	2,847,760	545,000	28,290	-	7,500,390
Stormwater Bond Proceeds	-	1,770,000	2,020,000	610,000	-	-	4,400,000
Hoffman Blvd Bridge Maintenance	40,000	40,000	190,000	-	-	-	230,000
Rebuild Illinois Capital Funds	-	250,000	-	300,000	-	-	550,000
Rebuild Illinois Local Funds:	570,000	-	-	-	-	-	-
Levy 3% Capital Fund	76,000	37,800	15,000	15,000	15,000	15,000	97,800
2023 Bond Proceeds	-	9,700,000	15,000,000	-	-	-	24,700,000
NOW Arena Fund	42,000	70,000	128,200	25,700	-	-	223,900
NOW Arena Operating Budget	36,800	20,300	36,800	36,800	36,800	36,800	167,500
Unfunded	750,000	955,000	4,740,500	6,597,500	2,687,500	3,897,500	18,878,000
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$18,713,460</b>	<b>\$45,327,500</b>	<b>\$52,304,193</b>	<b>\$34,763,770</b>	<b>\$19,563,350</b>	<b>\$18,048,855</b>	<b>\$170,007,668</b>



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### General Government Department

Project Name	Prior Year	2024	2025	2026	2027	2028	Total 2024-2028
Replacement of Video Server	-	-	25,000	-	-	-	25,000
Replacement of Multimedia Production Switcher	-	-	-	25,000	-	-	25,000
TOTAL COSTS:	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 50,000

### Significant Non-Routine Projects:

There are no significant non-routine projects in the General Government Department.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS Police Department

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Body Worn Cameras	122,000	132,000	132,000	132,000	135,620	135,620	667,240
In-Car Digital Video Cameras	67,400	67,400	67,400	67,400	67,400	69,085	338,685
Investigations Vehicle P71	-	66,080	-	-	-	-	66,080
Patrol Vehicle P17	-	58,430	-	-	-	-	58,430
Patrol Vehicle P23	-	58,430	-	-	-	-	58,430
Patrol Vehicle P30	-	58,430	-	-	-	-	58,430
Patrol Vehicle P31	-	58,430	-	-	-	-	58,430
Traffic Section Vehicle P57	-	58,430	-	-	-	-	58,430
Patrol Vehicle P19	48,650	-	-	-	-	64,480	64,480
Patrol Vehicle P20	48,650	-	-	-	-	64,480	64,480
Patrol Vehicle P22	48,650	-	-	-	-	64,480	64,480
Patrol Vehicle P24	48,950	-	-	-	-	60,730	60,730
Patrol Vehicle P26	51,550	-	-	-	-	61,180	61,180
Police Admin Vehicle P08	45,720	-	-	-	-	59,250	59,250
Investigations Vehicle P42	-	53,680	-	-	-	-	53,680
Drone	-	43,400	-	-	-	-	43,400
Pole License Plate Reader Cameras	-	40,000	-	-	-	-	40,000
Tornado Siren Replacement HE-09	-	23,000	-	-	-	-	23,000
Traffic Section Vehicle P51	-	-	56,410	-	-	-	56,410
Tornado Siren Replacement HE-13	-	-	23,000	-	-	-	23,000
Patrol Vehicle P11	-	-	56,820	-	-	-	56,820
Patrol Vehicle P13	-	-	56,820	-	-	-	56,820
Patrol Vehicle P15	-	-	56,820	-	-	-	56,820
Patrol Vehicle P21	-	-	56,820	-	-	-	56,820
Patrol Vehicle P27	-	-	63,320	-	-	-	63,320
Investigations Vehicle P41	-	-	55,023	-	-	-	55,023
Admin Vehicle 94	-	-	48,000	-	-	-	48,000
Tornado Siren Replacement HE-12	-	-	-	23,000	-	-	23,000
Patrol Vehicle P10	-	-	-	58,235	-	-	58,235
Traffic Section Vehicle P58	-	-	-	58,235	-	-	58,235
Patrol Vehicle P16	-	-	-	58,235	-	-	58,235
Patrol Vehicle P18	-	-	-	58,235	-	-	58,235
Police Admin Vehicle P02	-	-	-	56,400	-	-	56,400

Continued on next page

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Police Department

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Police Admin Vehicle P06	-	-	-	56,400	-	-	56,400
Investigations Vehicle P40	-	-	-	56,400	-	-	56,400
Investigations Vehicle P48	-	-	-	57,810	-	-	57,810
Traffic Section Vehicle P50	-	-	-	57,810	-	-	57,810
Patrol Vehicle P25	-	-	-	57,810	-	-	57,810
Patrol Vehicle P12	-	-	-	-	72,080	-	72,080
Police Admin Vehicle P03	-	-	-	-	57,810	-	57,810
Patrol Vehicle P29	-	-	-	-	62,890	-	62,890
Investigations Vehicle P44	-	-	-	-	57,810	-	57,810
Investigations Vehicle P45	-	-	-	-	59,250	-	59,250
Investigations Vehicle P47	-	-	-	-	59,250	-	59,250
Traffic Section Vehicle P59	-	-	-	-	59,690	-	59,690
Police Admin Vehicle P01	-	-	-	-	-	59,250	59,250
<b>TOTAL COSTS:</b>	<b>\$ 481,570</b>	<b>\$ 717,710</b>	<b>\$ 672,433</b>	<b>\$ 797,970</b>	<b>\$ 631,800</b>	<b>\$ 638,555</b>	<b>\$ 3,458,468</b>

#### Significant Non-Routine Projects:

There are no significant non-routine projects in the Police Department.

### CAPITAL REQUESTS

#### Fire Department

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Fire Station Improvements	700,000	9,700,000	15,000,000	-	-	-	24,700,000
Engine 22	-	1,252,550	-	-	-	-	1,252,550
Engine 23	-	850,670	-	-	-	-	850,670
Cardiac Monitors	-	703,220	-	-	-	-	703,220
Ambulance 24	-	500,000	-	-	-	-	500,000
Ambulance 22	450,000	-	-	-	-	-	-
Ambulance 23	-	450,000	-	-	-	-	450,000
Tower 22	217,500	217,500	217,500	217,500	217,500	217,500	1,087,500
Fire Car 8	-	130,000	-	-	-	-	130,000
Reserve Tower 22	-	-	2,400,000	-	-	-	2,400,000
Fitness Equipment at Fire Stations	30,000	-	30,000	-	30,000	-	60,000
Fire Car 5	-	-	-	70,000	-	-	70,000
Fire Car 7	-	-	-	-	-	65,000	65,000
<b>TOTAL COSTS:</b>	<b>\$ 1,397,500</b>	<b>\$ 13,803,940</b>	<b>\$ 17,647,500</b>	<b>\$ 287,500</b>	<b>\$ 247,500</b>	<b>\$ 282,500</b>	<b>\$ 32,268,940</b>

# CAPITAL IMPROVEMENTS PROGRAM

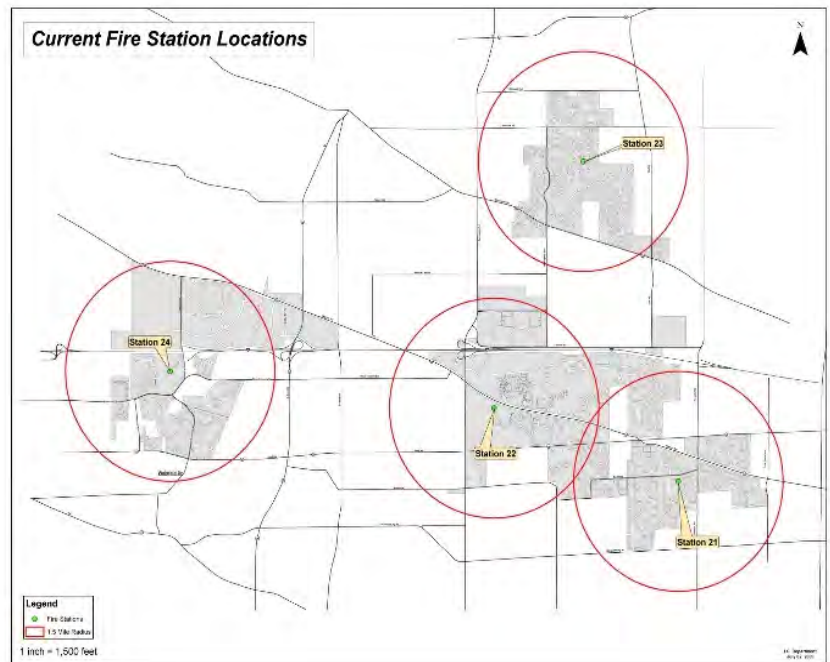
## Village of Hoffman Estates

### Significant Non-Routine Projects:

#### *Fire Station Improvements*

Total Cost: \$24,700,000  
FY 2024 Cost: \$9,700,000  
Source of Funds: Unfunded

**Description:** This project is the relocation of the fire station #21 and #22, which were originally built in 1960 and 1974. Numerous studies, as part of an ISO evaluation, have concluded that there is a need to relocate stations #21 and #22 to continue to meet the industry standard response time of four to six minutes. In FY2022, an in-depth analysis was conducted to determine what the outcome is for the two fire stations. Results of the study recommends rebuilding Station #21 on the same site or on adjacent Village-owned land, and rebuilding Station #22 within an ideal area identified in the study. The proposal here includes design/engineering work on Station #21 in 2023 and on Station #22 in 2024, with construction of Station #21 in 2024 and Station #22 in 2025



**Annual Impact on Operating Budget:** The annual impact is unknown at this time, but it has been determined that areas of the community could be better served by emergency services in another location. Certainly, it is anticipated that a newer building would be more energy efficient. The study report recommends rebuilding Station #21 on the same site or on adjacent Village-owned land, and rebuilding Station #22 within an ideal area identified in the study. The proposal here includes design/engineering work on Station #21 in 2023 and on Station #22 in 2024, with construction of Station #21 in 2024 and Station #22 in 2025.



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

Project Name	Prior year	2024	2025	2026	2027	2028	Total 2024-2028
Village Hall Chiller and Cooling Tower Replacement	-	245,000	-	-	-	-	245,000
Access Control System Replacement	-	160,000	-	-	-	-	160,000
Fleet Services Fuel System Rehabilitation	-	100,000	-	600,000	-	-	700,000
Facility Tuckpointing	-	90,000	-	-	-	-	90,000
Village Hall UPS Replacement	75,000	75,000	-	-	-	-	75,000
Fire Station #24 Boiler Replacement	-	-	55,000	-	-	-	55,000
Fire Station #24 Chiller Replacement	-	-	33,000	-	-	-	33,000
Police Station Boiler Replacement	-	-	260,000	-	-	-	260,000
Sunderlage House Building Repairs	-	-	55,000	-	-	-	55,000
Police Station Building Automation System Replacement	-	-	-	320,000	-	-	320,000
Public Works Center Generator Replacement	-	-	-	30,000	-	-	30,000
Fleet Services Generator Replacement	-	-	-	30,000	-	-	30,000
Fire Station #24 Lighting Upgrade	-	-	-	-	62,000	-	62,000
Fleet Services Radiant Rail Heaters	-	-	-	-	-	48,000	48,000
Roof Replacement - Village Hall	-	-	600,000	-	-	-	600,000
Roof Replacement - Sunderlage House	-	-	90,000	-	-	-	90,000
Mini Dump Truck (Unit #46) Replacement	-	135,000	-	-	-	-	135,000
Sidewalk Replacement Program	200,000	1,020,000	150,000	150,000	160,000	160,000	1,640,000
Mini Dump Truck (Unit #48) Replacement	-	95,000	-	-	-	-	95,000
Pickup Truck (Unit #22) Replacement	-	88,000	-	-	-	-	88,000
Tow-behind Stump Grinder	-	90,000	-	-	-	-	90,000
Pickup Truck (Unit #37) Replacement	-	67,000	-	-	-	-	67,000
Heavy Duty Dump Truck (Unit #17) Replacement	-	-	310,000	-	-	-	310,000
Heavy Duty Dump Truck (NEW)	-	-	310,000	-	-	-	310,000
Stake Body Truck (Unit #47) Replacement	-	-	190,000	-	-	-	190,000
Stake Body Truck (Unit #64) Replacement	-	-	100,000	-	-	-	100,000

Continued on next page

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

Project Name	Prior year	2024	2025	2026	2027	2028	Total 2024-2028
Stake Body Truck (Unit #44) Replacement	-	-	85,000	-	-	-	85,000
Pickup Truck (NEW)	-	-	63,000	-	-	-	63,000
Crash Attenuator (Unit #610) Replacement	-	-	35,000	-	-	-	35,000
Heavy Duty Dump Truck (Unit #3) Replacement	-	-	-	325,000	-	-	325,000
Backhoe (Unit #53) Replacement	-	-	-	200,000	-	-	200,000
Pump (Unit #132) Replacement	-	-	-	57,250	-	-	57,250
Tractor (Unit #144) Replacement	-	-	-	45,750	-	-	45,750
Pickup Truck (Unit #35) Replacement	-	-	-	-	75,000	-	75,000
Pickup Truck (Unit #34) Replacement	-	-	-	-	60,000	-	60,000
Pavement Roller (Unit #51) Replacement	-	-	-	-	59,000	-	59,000
Portable Light Tower (Unit #312) Replacement	-	-	-	-	18,750	-	18,750
Utility Terrain Vehicle (Unit #164) Replacement	-	-	-	-	18,500	-	18,500
Village Gateway Sign Replacements	-	125,000	125,000	-	-	-	250,000
Water Main Replacement: Road Reconstruction Program	-	1,240,000	2,190,000	2,500,000	2,500,000	2,500,000	10,930,000
Water Main Replacement: Critical Sites	1,111,000	1,757,300	1,590,000	2,094,000	1,212,000	1,759,000	8,412,300
Pfizer (Microsoft) Lift Station Replacement	150,000	1,860,000	-	-	-	-	1,860,000
Hampton Lift Station Rehabilitation	50,000	30,000	850,000	-	-	-	880,000
Park Lane Lift Station Rehabilitation	-	18,000	180,000	-	-	-	198,000
Carling Lift Station Rehabilitation	-	-	-	150,000	-	-	150,000
University Lift Station Pump Improvements	-	-	-	66,000	-	-	66,000
Kingsdale Lift Station Rehabilitation	-	-	-	-	700,000	-	700,000
Hilldale Lift Station Rehabilitation	-	-	-	-	-	400,000	400,000
Water Tower #5: Painting and Rehabilitation	-	790,000	-	-	-	-	790,000
Water Tower #2: Painting and Rehabilitation	-	977,000	-	-	-	-	977,000
Water Tower #1: Replacement	-	400,000	-	6,000,000	-	-	6,400,000
Barrington Square Sanitary Sewer	90,000	90,000	900,000	-	-	-	990,000

Continued on next page



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

Project Name	Prior year	2024	2025	2026	2027	2028	Total 2024-2028
Well #10 Abandonment	-	290,400	-	-	-	-	290,400
Sanitary Sewer Rehabilitation: Road Reconstruction Program	-	400,000	620,000	600,000	600,000	600,000	2,820,000
Sanitary Sewer Rehabilitation: Critical Sites	2,090,000	210,000	217,000	224,000	231,000	238,000	1,120,000
Well #7 Rehabilitation	-	648,000	-	-	-	-	648,000
South Zone Backup Water Supply	-	150,000	1,265,000	-	-	-	1,415,000
Sanitary and Storm Sewer Televising and Construction	215,000	162,500	173,000	183,000	193,000	203,000	914,500
Abbey Wood Pumping Station Improvements	70,000	105,000	100,000	215,000	70,000	-	490,000
Hydrant Purchase	86,700	95,500	105,000	115,000	127,000	139,000	581,500
System-wide Leak Detection Survey	60,000	-	-	-	-	-	-
WDA Lift Station Improvements	76,300	87,750	-	-	52,000	-	139,750
Lift Station Hydrogen Sulfide Treatments	80,000	-	-	-	-	-	-
Water Meter Purchase	78,000	78,000	78,000	78,000	78,000	78,000	390,000
Valve Purchase and Assessment/Exercising	60,000	31,000	32,000	33,000	74,000	35,000	205,000
Sewer Televising Equipment and Software	60,000	25,000	-	-	100,000	-	125,000
Tollway Utility Crossings	-	25,000	660,000	2,475,000	-	-	3,160,000
Flat Bed Truck (Unit #62) Replacement	-	-	73,000	-	-	-	73,000
West Zone Backup Water Supply	-	-	70,000	750,000	1,200,000	-	2,020,000
JAWA West Zone Booster Station Upgrades	-	-	45,000	250,000	400,000	-	695,000
Semi Truck and Dump Trailer (Unit #68) Replacement	-	-	-	204,000	-	-	204,000
Utility Van (Unit #60) Replacement	-	-	-	83,000	-	-	83,000
Water Pump (Unit #131) Replacement	-	-	-	51,800	-	-	51,800
Crane Truck (Unit #29) Replacement	-	-	-	-	100,000	-	100,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$4,552,000</b>	<b>\$11,760,450</b>	<b>\$11,609,000</b>	<b>\$17,829,800</b>	<b>\$8,090,250</b>	<b>\$6,160,000</b>	<b>\$55,449,500</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

#### Significant Non-Routine Projects:

##### *Lift Station Rehabilitation*

Total Cost: \$880,000

FY 2024 Cost: \$30,000

Source of Funds: Water & Sewer Fund



**Description:** The proposed construction for the Hampton sanitary sewer lift station consists of relocating the station to the backside of the Lincoln Prairie School property and converting it to a submersible pump. The work includes integration of new equipment, site restoration, and other miscellaneous items. The cost shown represent only the non-recurring lift station construction for this project.

**Annual Impact on Operating Budget:** The replacement of the Hampton Lift Station will provide increased reliability of the lift station, reducing the risk of sanitary sewage overflows and backups that contaminate water sources and damage properties. Equipped with energy efficient pumps, the lift station will have less utility power costs, improved site safety and security, increased longevity of the mechanical and electrical components, and reduced operating and maintenance costs of about \$5,000 per year.



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

#### *West Zone Backup Water Supply*

Total Cost: \$2,020,000

FY 2024 Cost: \$0

Source of Funds: Water & Sewer Fund

**Description:** This project is to provide emergency water supply for the western area through the possible construction of an interconnection with another municipality. If the interconnect is in service, well #21 and #22 will no longer be needed and can be abandoned, and the above ground facilities can be removed.



**Annual Impact on Operating Budget:** In the event of an emergency and the water system is activated, two Water and Sewer personnel would be required for two full days for implementation. The approximate cost of staff time would be \$1,980 per occurrence including salary and benefits.

#### *South Zone Back up Water Supply*

Total Cost: \$1,415,000

FY 2024 Cost: \$150,000

Source of Funds: Water & Sewer Fund



**Description:** This project is to establish a redundant and reliable emergency backup water supply in the Village water distribution system's south pressure zone. Currently, this zone has two emergency backup supply wells, which are out of service, and a temporary interconnect with the Village of Schaumburg. The Village continues to explore permanent interconnect solutions while rehabilitation of one backup well is in progress (to be completed in early 2024). The second backup well will be formally abandoned once work on a permanent interconnect and rehabilitation of the primary backup well is complete.

**Annual Impact on Operating Budget:** In the event of an emergency and the water system is activated, two Water and Sewer personnel would be required for two full days for implementation. The approximate cost of staff time would be \$1,980 per occurrence including salary and benefits.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

Public Works Department

### *Tollway Utility Crossing*



Total Cost: \$3,160,000

FY 2024 Cost: \$25,000

Source of Funds: Water & Sewer Fund

**Description:** In 2013, the Illinois Tollway began rebuilding and widening the Jane Addams Memorial Tollway (I-90) between Rockford and Chicago. This construction will require the Village to relocate and replace its water main crossings underneath the Tollway.

**Annual Impact on Operating Budget:** This water main relocation will not result in any increase in operating expenditures, as it is a relocation of an existing water main.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

Public Works Department



### ***JAWA Western Booster Station Upgrades***

Total Cost: \$695,000

FY 2024 Cost: \$0

Source of Funds: Water & Sewer Fund

**Description:** This project will result in increased pumping capacity, system pressure, and emergency water supply for the Village's Western Development Area (WDA). The current capacity of this station will become inadequate in the future as development in western Hoffman Estates continues.

**Annual Impact on Operating Budget:** The upgrades would not incur any additional operating costs for the Village for at least two years.



# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Development Services

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Street Revitalization	6,245,000	5,740,000	6,175,000	6,775,000	6,775,000	6,775,000	32,240,000
Beverly Rd - Prairie Stone to Beacon Pointe	295,000	2,800,000	645,000	-	-	-	3,445,000
Stormwater Projects	1,415,000	2,520,000	2,520,000	1,410,000	520,000	520,000	7,490,000
Hassell Road Corridor Bike & Ped Enhancements	134,590	67,300	1,547,760	-	-	-	1,615,060
County Projects	375,000	700,000	4,205,000	-	-	-	4,905,000
Village Collector Street Light Implementation	1,080,000	570,000	715,000	715,000	675,000	630,000	3,305,000
Bridges	40,000	40,000	610,000	-	-	-	650,000
IDOT Projects	-	425,000	20,000	-	30,000	75,000	550,000
STP Resurfacing	100,000	190,000	1,065,000	825,000	750,000	100,000	2,930,000
CDBG Projects	75,000	125,000	125,000	75,000	75,000	75,000	475,000
Unit C79 Pickup Automobile Replacement	-	44,000	-	-	-	-	44,000
Parking Lots	65,000	95,000	905,000	1,640,000	420,000	250,000	3,310,000
Hassell Road West Extension	-	25,000	50,000	50,000	75,000	1,100,000	1,300,000
Unit C99 Hybrid Automobile Replacement	-	-	-	-	44,000	-	44,000
Sidewalk & Bicycle Improvements	-	-	20,000	20,000	20,000	20,000	80,000
Engineering Vehicle - Unit E75	-	-	32,000	-	-	-	32,000
Engineering Vehicle - Unit E93	-	-	-	-	36,000	-	36,000
Engineering Vehicle - Unit E96	-	-	-	-	36,000	-	36,000
Engineering Vehicle - Unit E95	-	-	38,000	-	-	-	38,000
Stormwater Basins	-	70,000	450,000	-	-	-	520,000
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$9,824,590</b>	<b>\$13,411,300</b>	<b>\$19,122,760</b>	<b>\$11,510,000</b>	<b>\$9,456,000</b>	<b>\$9,545,000</b>	<b>63,045,060</b>

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Development Services

##### *Stormwater Projects*

Total Cost: \$7,490,000

FY 2024 Cost: \$2,520,000

Source of Funds: Stormwater  
Management Fund

**Description:** The Stormwater Utility Fee that was implemented in 2014 has allowed for an expanded Stormwater Management Program to replace existing storm sewers due to limited capacity and poor condition. Only the non-recurring replacement of the storm sewer at Alhambra Lane, Arizona Boulevard, and Ashland Street in FY2023 is shown here.

**Annual Impact on Operating Budget:** These failing storm sewers and culvert pipes have not caused any immediate maintenance costs. The replacements will decrease overland water flow and roadway flooding and prevent future erosion damage.



##### *Beverly Rd. Bicycle Path & Resurfacing*

Total Cost: \$3,445,000

FY 2024 Cost: \$2,800,000

Source of Funds: Capital Improvements  
Fund

##### **Description:**

This bicycle path consists of two separate sections, the northern section is from Prairie Stone Parkway to Higgins Road. This path would connect the Prairie Stone Business Park with a future path along Higgins Road. The southern section from Shoe Factory Road to Beacon Point Drive is along the frontage to an undeveloped parcel. Phase I engineering was selected for the Invest in Cook County grant which allows us to apply for future funding to cover construction and Phase II engineering.



**Annual Impact on Operating Budget:** The Beverly Road Bicycle Path would not incur any additional operating costs for the Village for at least five years.



# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Development Services

##### *Barrington Road I-90 Sub Area Plan Improvements*

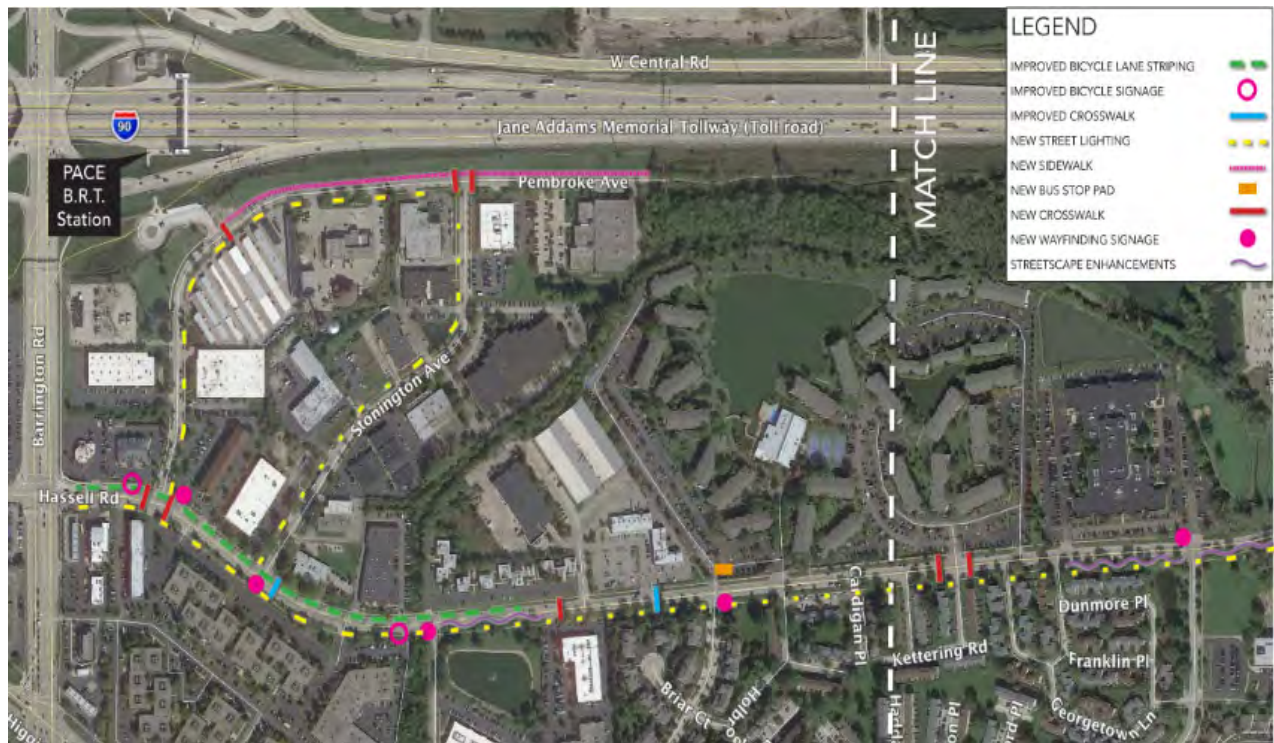
Total Cost: \$1,615,060

FY 2024 Cost: \$67,300

Source of Funds: Developer Contribution

**Description:** The Barrington Road I-90 Sub Area Plan provides solutions for land use, development and connectivity for the sub area located by the I-90 interchange. Currently two projects have been identified for immediate implementation. One is the Hassell Road west extension and roadway upgrades. The second is ITEP Hassell Road Corridor which will include pedestrian and bicycle safety enhancements and other streetscape enhancements.

**Annual Impact on Operating Budget:** The Barrington Road I-90 Sub Area Plan Improvement would not incur any additional operating cost for the Village for at least five years.



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Information Technology Department

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
CCTV	-	480,000	351,500	-	-	-	831,500
User PC's, Laptops and Workstations	139,000	139,000	139,000	139,000	139,000	139,000	695,000
Network Infrastructure	370,000	115,000	50,000	50,000	50,000	70,000	335,000
Cybersecurity	95,000	87,000	87,000	87,000	87,000	87,000	435,000
Village Servers and Storage	45,000	45,000	45,000	45,000	245,000	45,000	425,000
NOW Arena IT Projects	162,800	30,300	91,800	16,800	56,800	16,800	212,500
Police IT Upgrades	-	60,000	-	-	-	-	60,000
iPhone and iPad Replacements	25,000	-	-	-	-	-	-
Wireless Infrastructure	-	-	-	90,000	-	-	90,000
Enterprise Resource Planning	-	750,000	1,500,000	750,000	-	-	3,000,000
TOTAL COSTS:	\$ 836,800	\$ 1,706,300	\$ 2,264,300	\$ 1,177,800	\$ 577,800	\$ 357,800	\$ 6,084,000

### Significant Non-Routine Projects:



### CCTV

Total Cost: \$831,500  
 FY 2024 Cost: \$480,000  
 Source of Funds: IS User Charges  
 General Fund

**Description:** The Village's camera system consists of 241 high definition cameras, multiple recording servers and 340 terabytes of storage. The cameras are installed throughout the Village including the

Village Hall, Police Department (including interview rooms), Public Works Facility, Fleet Services, all fire stations, the Village Green, the NOW Arena and ten water/sewer locations. As a way to mitigate system failure, upgrades to various pieces of the system have been scheduled as their lifecycle expires.

**Annual Impact on Operating Budget:** To avoid system failures, the server and camera equipment replacement is on scheduled intervals. The upgrades would not incur any additional operating costs for the Village.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### NOW Arena

Project Name	Prior Year Budget	2024	2025	2026	2027	2028	Total 2024-2028
Elevator Maintenance	-	200,000	-	-	-	-	200,000
NOW Arena - Tech Booth Equipment	10,000	-	100,000	-	-	-	100,000
NOW Arena - Loading Dock	-	60,000	-	-	-	-	60,000
NOW Arena - Levy (Food & Beverage)	50,000	37,800	15,000	15,000	15,000	15,000	97,800
NOW Arena - Exterior/Site Projects (Parking Huts)	20,000	-	100,000	-	-	-	100,000
NOW Arena - Structural (Concourse Floor)	329,000	10,000	-	-	-	75,000	85,000
NOW Arena - Interior Projects (Seats)	460,000	-	200,000	200,000	200,000	200,000	800,000
NOW Arena - Interior Projects (Miscellaneous)	40,000	-	50,000	20,000	20,000	50,000	140,000
NOW Arena - Mechanical Systems	12,000	-	50,000	-	-	-	50,000
NOW Arena - Plumbing/Fixtures	-	-	28,200	25,700	-	-	53,900
NOW Arena - Exterior/Site Projects (Marquee Sign)	-	-	-	175,000	-	-	175,000
NOW Arena - Structural (Replace Roof)	-	-	-	-	225,000	585,000	810,000
NOW Arena - Exterior/Site Projects (Median/Sidewalk Improvements)	-	-	-	-	100,000	-	100,000
NOW Arena - Mechanical Systems (Suite Cooling)	-	-	-	-	-	140,000	140,000
NOW Arena - Mechanical Systems (Replace P.A. System Speakers/Controls)	-	-	20,000	700,000	-	-	720,000
NOW Arena - Exterior/Site Projects (Landscaping)	-	70,000	-	-	-	-	70,000
<b>TOTAL COSTS:</b>	<b>\$ 921,000</b>	<b>\$ 377,800</b>	<b>\$ 563,200</b>	<b>\$ 1,135,700</b>	<b>\$ 560,000</b>	<b>\$ 1,065,000</b>	<b>\$3,701,700</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in the NOW Arena.



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## ANNUAL IMPACT ON OPERATING BUDGET

### All Departments

Project Name	2024	2025	2026	2027	2028	Total 2024-2028
Western Area Emergency Water Supply	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(9,900)
South Zone Emergency Water Supply	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(9,900)
Lift Station Rehabilitation	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(25,000)
TOTAL	\$ (6,930)	\$ (478,930)	\$ (343,430)	\$ (8,960)	\$ (8,960)	\$ (44,800)



# APPENDIX

The Village of Hoffman Estates strives to maintain a conservative, fiscally prudent approach to budgeting and management of its fiscal affairs. To this end, the Village has created and maintains formal policies based on “best practices” in the areas of: Financial Stability, Debt Issuance, Cash Management and Investments, and Budget Development and Adjustment. These policies form the foundation of our internal and external financial practices. Additional policies may be incorporated over time. The narrative below summarizes each of these policies; it is not the full policy for each category listed.

### **Financial Stability and Reporting Policies**

*Fund Balance Policy* – In years where revenues exceed expenditures within the General Fund, excess funds are utilized according to the Village’s Fund Balance Policy. This policy, which was adopted by the Village Board during the budget process in FY2000 and updated in April of 2015, states that the Village will strive to maintain an unallocated/unreserved fund balance within the General Fund equal to 25% of the preceding year’s annual operating budget. While the General Fund is above this level of fund balance, any year where year-end revenues exceed expenditures, the amount of surplus will remain in the General Fund or be transferred to other funds to address known future financial needs. This utilization of General Fund surplus will be brought before the Village President and Board of Trustees annually, when applicable, during the Operating Budget process via a recommendation by the Village Manager.

*Generally Accepted Accounting Principles* – The Village will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

*Fund Accounting* – The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

*Basis of Accounting and Budgeting* – The basis for accounting and budgeting for the General Fund, special revenue, debt service and capital project funds is modified accrual. Modified accrual recognizes revenues when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The basis of accounting and budgeting for enterprise, internal service funds and pension trust funds is full accrual. Full accrual is a method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of. The appropriate basis of accounting for all fund types is used throughout the budgeting, accounting and reporting processes.

The Village is entitled to present a balanced budget every fiscal year. A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

*Purchasing Policy* – All expenses over \$30,000 must be approved in advance by the Village Board, while everything under \$30,000 is the responsibility of the Village Manager. Employees are responsible for obtaining quotes for purchases over \$1,000 and to have either a competitive bid process or RFP process (whichever would be applicable) for purchases/professional services over \$20,000. The Village participates in the State of Illinois Joint Purchasing Program, administered by the Procurement Services Division of the Illinois Department of Central Management Services. Any purchases made through this program may bypass the quote/bid requirement. All purchases require the issuance of a purchase order to the vendor before an order of goods or services can be filled. All purchase order requisitions must have the required approvals before it will be processed. The Village will not pay for goods and services until the goods are received or the service is rendered.

*Capital Replacement Policy* – The Village felt it was prudent and consistent with sound comprehensive financial policies to establish a Capital Replacement Fund for the purpose of setting aside resources to be used to acquire and replace capital vehicles and equipment in accordance with an approved replacement schedule subject to the annual operating budget. Therefore, the Village Board adopted a Capital Replacement Policy on August 18, 1997.

*Technology Policy* – On November 4, 1996, the Village Board adopted a Strategic Plan for Information Technology that addressed various issues and goals on the direction and implementation of information technology for the Village. The information technology strategic goals that have been identified for implementation are:

- Enhance the quality of service provided to both external and internal customers of the Village by increasing efficiency and knowledge of Village employees.
- Increase the overall performance of the Village's network by keeping in the mainstream of advancing technological change.
- Provide automated document retrieval and access to needed information for both Village employees and the public.

A formal Information Systems Policy was adopted by the Village Board on August 18, 1997 to accomplish these goals. This policy was the background for the creation of the Information Systems Fund.

*Pension Funding Policy* – On April 6, 2015, the Village Board adopted the Pension Funding Policy which updates the funding parameters for the Police and Firefighter Pension Plans' Actuarial Valuations. The Village will incorporate the following assumptions into the Police Pension Fund and Firefighters Pension Fund actuarial valuations:

- Use a 100% funding goal;
- Adopting a 30-year amortization period by 2040;
- Continued use of entry age normal actuarial method instead of projected unit credit, as long as the entry age normal calculation meets or exceeds the SB3538 minimum funding requirements;
- Utilization of the RP-2000 mortality table with the blue collar adjustment.

### **Debt Issuance Policy**

A formal debt policy was adopted on July 21, 1997, that provides guidance for future decisions regarding debt and recognizes the long-term commitment to full and timely repayment of all debt. Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. The Village of Hoffman Estates is a home rule community, and therefore has no legal debt limit.

While the current budget shows cash purchases (pay-as-you-go) for certain equipment at the time of purchase, other methods of payment will be reviewed for feasibility. For example, an operating or capital lease may be more advantageous for copy machines or computer equipment.

### **Investment and Cash Management Policy**

The most recently revised policy for the Village was implemented on November 14, 2011. This policy details the Village's investment guidelines. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the Village and conforming to all state statutes governing the investment of public funds.

### A

**Accrual Basis of Accounting:** A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is disposed.

**Agency Fund:** A fund established to account for assets held by the Village as a collection of paying agent for individuals, private organizations, other governmental units, or other funds.

**Allotment:** A designated amount of money that is automatically distributed.

**Amortization:** The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

**Appropriation:** A legal authorization by the Village Board to make expenditures and to incur obligations for a specific purpose.

**Assessed Valuation:** Value established for real property for use as a basis in levying property taxes.

**Audit:** Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

### B

**Balanced Budget:** A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

**Bond:** A form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

**Budget:** A financial plan for a specified period of time that matched projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Hoffman Estates uses a budget covering one fiscal year, January 1st thru December 31<sup>st</sup>.

**Budget Message:** Provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the Village Manager.

### C

**Capital Expenditure:** Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital outlay).

**Capital Improvement:** A permanent addition to the Village's assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of the same.

**Capital Improvement Board (CIB):** A body of Village representatives made up of two Village Trustees, resident members, and the Finance Director, responsible for reviewing the Capital Improvement Program budget and recommending approval to the Village Board.<sup>3</sup>

**Capital Improvement Program (CIP):** A five-year financial plan of proposed capital improvement projects that is adopted annually.

**Capital Outlay:** Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

**Capital Projects:** The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project. All vehicle purchases are also considered capital projects, even if the cost is below \$25,000.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Charges for Services:** A revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance payments, and other miscellaneous user fees.

**Community Development Block Grant:** Federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment and expanded opportunities for persons of low and moderate income.

**Comprehensive Annual Financial Report (CAFR):** This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

**Cost Allocation:** Assignment of cost charges from one department that reimburse another department for services received.

## D

**Debt Service:** The payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

**Debt Service Fund:** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** an excess of expenditures over revenues.

**Depreciation:** The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

### E

**Enterprise Fund:** A governmental accounting fund in which services provided are financed and operated similar to those of a private business - where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

**Equalized Assessed Valuation (EAV):** A value established for real property for use as a basis in levying property taxes within Cook County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Cook County equalization factor, which changes every year.

**Expenditure:** The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid.

### F

**Fiduciary Funds (Trust and Agency Funds):** Used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

**Financial Plan:** A multi-year, long-range, approach to assessing the Village's revenue and expenditure needs which becomes the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

**Fiscal Year:** A 12-month period of time to which the budget applies; the fiscal year for the Village of Hoffman Estates is January 1 thru December 31

**Full-Time Equivalent:** The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0).

**Full Faith and Credit:** A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).

**Fund:** An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

**Fund Balance:** The amount of financial resources available for use; the excess of assets over liabilities.



**Fund type:** In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

### G

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting.

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

**General Obligation Bonds:** Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

**Government Finance Officers Association:** The national GFOA of the United States and Canada, whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**Governmental Funds:** Funds used to account for all or most of a government's general activities that not accounted for in another fund; these include General, Special Revenue, Debt Service, and Capital Project Funds.

**Grant:** Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

### I

**Infrastructure:** The physical assets of the Village (streets, water, sewer, and public buildings)

**Interfund Transfers:** Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

**Intergovernmental Revenue:** Revenue received from or through the Federal, State, County, or other unit of government such as a Fire District, Library District, School District or another municipality.

### M

**Major Fund:** A governmental fund or enterprise fund reported in a separate column in the basic financial statement of a state or local government, which is subject to a separate opinion in the independent auditor's report. Pursuant to standards of the GASB, to be considered a "major fund," a fund generally must have revenues, expenditures/expenses, assets, or liabilities that are at least 10% of the corresponding totals for all governmental or enterprise funds at at least 5% of the aggregate amount for all governmental and enterprise funds.

**Modified Accrual Basis of Accounting:** An adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period.

**Municipal Code:** A collaboration of Village Board approved ordinances currently in effect.

### O

**Operating Budget:** Annual appropriation of funds for ongoing program costs

**Ordinance:** A formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries.

### P

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Funds:** Used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration; composed of two fund types: enterprise funds and internal service funds.

### R

**Reserve:** An account used to record a portion of the fund's balance is legally restricted for a specific purpose.

**Revenue:** Amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year.

### T

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Increment Financing (TIF):** This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

### U

**User Fees:** Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation

<b>ACLS:</b> Advanced Cardiac Life Support	<b>EOC:</b> Emergency Operations Center
<b>AED:</b> Automated External Defibrillator	<b>EOP:</b> Emergency Operations Plan
<b>ACH:</b> Automated Clearing House	<b>ESDA:</b> Emergency Service Disaster Agency
<b>ALS:</b> Advanced Life Support	<b>FAST:</b> Fast Action Service Team
<b>ASE:</b> Automotive Service Excellence	<b>FCC:</b> Federal Communications Commission
<b>ASO:</b> Administrative Services Officer	<b>FEMA:</b> Federal Emergency Management Agency
<b>CAFR:</b> Comprehensive Annual Financial Report	<b>FMLA:</b> Family Medical Leave Act
<b>CDBG:</b> Community Development Block Grant	<b>FOIA:</b> Freedom of Information Act
<b>CIB:</b> Capital Improvement Board	<b>FPB:</b> Fire Prevention Bureau
<b>CIP:</b> Capital Improvement Program	<b>FPS:</b> Fire Pension System
<b>CMAQ:</b> Congestion Mitigation & Air Quality	<b>FTE:</b> Full-Time Equivalent
<b>CN:</b> Canadian National	<b>FY:</b> Fiscal Year
<b>COBRA:</b> Consolidated Omnibus Budget Reconciliation Act	<b>GFOA:</b> Government Finance Officers Association
<b>CPR:</b> Cardiopulmonary resuscitation	<b>GIS:</b> Geographical Information Systems
<b>DARE:</b> Drug Abuse Resistance Education	<b>GO:</b> General Obligation (bonds/debt service)
<b>DEA:</b> Drug Enforcement Agency	<b>GPS:</b> Global Positioning System
<b>DUI:</b> Driving Under the Influence	<b>HETV:</b> Hoffman Estates Television
<b>EAB:</b> Emerald Ash Borer	<b>HHS:</b> Health and Human Services
<b>EAV:</b> Equalized Assessed Value	<b>HRM:</b> Human Resources Management
<b>EDA:</b> Economic Development Area	<b>HUD:</b> Housing & Urban Development
<b>EECBG:</b> Energy, Efficiency & Conservation Block Grants	<b>HVAC:</b> Heating, Ventilating & Air Conditioning
<b>EMA:</b> Emergency Management Agency	<b>IAPEM:</b> Illinois Association of Property & Evidence Managers
<b>EMS:</b> Emergency Medical Services	

**ICMA-RC:** Illinois City/County Management Association-Retirement Corporation

**ICS:** Incident Command System

**IDOL:** Illinois Department of Labor

**IDOT:** Illinois Department of Transportation

**IEPA:** Illinois Environmental Protection Agency

**IMRF:** Illinois Municipal Retirement Fund

**IPBC:** Interpersonal Personnel Benefits Cooperative

**IS:** Information Systems

**ISO:** Insurance Services Organization

**JAWA:** Joint Action Water Agency

**KCAT:** Kane County Auto Theft Task Force

**LEED:** Leadership in Energy and Environmental Design

**MABAS:** Mutual Aid Box Alarm System

**MAP:** Metropolitan Alliance of Police

**MICU:** Mobile Intensive Care Unit

**MTF:** Motor Fuel Tax

**MUTCD:** Manual on Uniform Traffic Control Devices

**MWRDGC:** Metropolitan Water Reclamation District of Greater Chicago

**NEMRT:** North East Multi-Regional Training

**NFPA:** National Fire Protection Agency

**NIMS:** National Incident Management System

**NIMCAST:** National Incident Management System Compliance Assessment Tool

**NWCD:** Northwest Central Dispatch

**NWCH:** Northwest Community Hospital

**NWMC:** Northwest Municipal Conference

**PEG:** Public, Educational & Governmental

**POP:** Problem Oriented Policing

**PPE:** Personal Protective Equipment

**PPS:** Police Pension System

**SAN:** Storage Area Network

**SCADA:** Supervisory Control and Data Acquisition

**SNS:** Strategic National Stockpile

**SLA:** Service Level Agreement

**SQL:** Structured Query Language

**STAR:** Suburban Transit Access Route

**STP:** Surface Transportation Program

**SWANCC:** Solid Waste Agency of Northern Cook County

**SWAP:** Sheriff's Work Alternative Program

**TIF:** Tax Increment Financing

**UASI:** Urban Areas Security Initiative

**USEPA:** United States Environmental Protection Agency

**USR:** Uniform Crime Report

**WDA:** Western Development Area