



# Village of Hoffman Estates



## FY2025 Operating & 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

**Patty Richter**

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

**Alax Wax**

Fire Chief

**Monica Saavedra**

Director of Health & Human Services

**Pete Gugliotta**

Director of Development Services

**Joseph Nebel**

Director of Public Works

**Darek Raszka**

Director of Information Technology

**Patrick Seger**

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Resources Management

**Missy Brito**

Director of Communications



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Village of Hoffman Estates  
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For the Fiscal Year Beginning

**January 01, 2024**

*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 "ESTABLISHED 1959". The outer ring of the seal contains the text "VILLAGE OF HOFFMAN" at the top and "GROWTH THROUGH KNOWLEDGE" at the bottom.

## **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.

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# BUDGET MESSAGE



# Village of Hoffman Estates

## Village Manager's Office

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December 2, 2024

### FY2025 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 FY2025 Operating and Capital Budget. The FY2025 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 FY2024 the Village continued to encounter production and supply chain issues that impacted equipment and vehicle purchases as well as construction projects. Staffing also continued to be an issue that had to be focused on, with the Village working diligently to attract and retain talented staff at all levels of the organization. As of October, 2024 the national economy is at a high level with the Dow Jones Industrial Index peaking at 43,139, above the 33,050 peak from last year. The Village is seeing growth in its economic development and higher investment returns. However, there is some uncertainty resulting from the upcoming national election and the impact that it might have on the nation's economy.

The current national unemployment rate is 4.1%, up from 3.8% 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 FY2025 due to development and continued retail activity.

#### REVIEW OF BUDGET YEAR FY2024

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 FY2024 budget, the Village projected a 9.2% increase in General Fund revenues and a corresponding 10.5% increase in expenditures. Although this would result in revenues being under expenditures, the Village was utilizing \$6.25 million of fund reserves to pay for some much needed capital projects. This was due to the fact that the Village had been cautious for several

years thinking a recession might be in the near future and therefore pushing some capital projects off into future years.

Projections for FY2024 are showing interest income, building permits, and engineering fees, all coming in over budget. Comparing FY2024 budget to FY2024 estimates, interest income is projected to finish up 140% due to higher interest rates being realized. Building permits is up 23% and Engineering Fees is up 650% due to large developments happening in the Village.

As for expenditure estimates for FY2024, the Village is projecting to come in under budget related to General Fund operations. With the positive results from FY2023, the Village was able to fund more capital than originally projected.

<b>General Fund Projected FY2024 Year-end Results</b>		
	<b>Original Budget</b>	<b>Projected</b>
Revenues	\$72,975,850	\$76,541,340
Expenditures	-\$79,178,970	-\$78,922,180
Fund Balance Transfer	\$6,250,000	\$2,400,000
<b>Total Revenues over Expenditures</b>	<b>\$46,880</b>	<b>\$19,160</b>

Finally, as shown in the table above, the Village originally planned to use \$6.25 million of General Fund reserves in FY2024 to fund capital. However, as a result of the aforementioned positive revenues, the Village will only need to utilize \$2.4 million of General Fund Reserves for FY2024. This action will help preserve fund balance to address additional capital needs as we begin the FY2025 budget process.

### **FY2025 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 FY2025. The General Fund is contributing over \$9.9 million of funds towards the \$41.1 million of total capital needs in FY2025. Many capital projects are being discussed and are moving forward, including fire apparatus replacement, stormwater projects, street revitalization project, sidewalk improvements, and police vehicle replacements. Improvements to public buildings are also an organizational-wide focus of the FY2025 budget. Some of the improvements include repairs to the Children's Advocacy Center, the police department and NOW arena improvements. A bond issue was completed in FY2024 for the construction of a new fire station. That construction will be a major focus in FY2025.

### 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 FY2025 budget are reflected in the numbers below.



Full-Time Equivalents All Funds				
Major Function	2023 Budgeted	2024 Budgeted	2025 Budgeted	Change '24 to '25
Police	107.40	109.70	109.50	(0.20)
Fire	97.40	97.40	97.40	-
Public Works	72.70	74.20	75.20	1.00
Development Services	34.44	35.87	36.62	0.75
Health & Human Svcs	8.80	10.35	10.35	-
General Government	42.43	44.25	44.45	0.20
<b>Total FTE's</b>	<b>363.17</b>	<b>371.77</b>	<b>373.52</b>	<b>1.75</b>

The FY2025 budget includes an 1.75 increase in full-time equivalent staff which includes:

- Police department includes the addition of Community Service Officers replacing part-time Administrative Service Officers.
- Public Works is adding a Fleet Services Mechanic.
- Development Services includes a Plumbing inspector being moved to full time and an additional seasonal intern
- General Government Human Resources Management Analyst position is being changed to full time and they are removing an intern position.

#### Capital Improvements Program

Prior to finalizing the annual FY2025 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 FY2025 requests in the 2025-2029 CIP total \$41.1 million. Of this total, \$13.4 million represents streets and related infrastructure, including \$7.1 million for Street Revitalization.

Capital Improvement Program by Project Type			
	FY2023	FY2024	FY2025
Water & Sanitary Sewer	5,687,000	9,380,450	9,305,000
Street & Related Infrastructure	7,414,590	11,105,000	13,394,600
Public Buildings	1,984,500	10,901,800	9,879,000
Misc. Public Improvements	5,521,050	6,093,000	3,028,000
Equipment	1,249,670	4,331,630	4,404,700
Technology	1,286,200	2,692,320	1,066,090
<b>Total</b>	<b>23,143,010</b>	<b>44,504,200</b>	<b>41,077,390</b>

All of the FY2025 CIP items have been incorporated into the FY2025 Operating and Capital Budget.

<b>Capital Improvement Program by Funding Source</b>			
	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>
General Fund	4,006,620	8,652,860	9,856,490
Water & Sewer Fund	5,768,500	6,871,200	10,600,000
Motor Fuel Tax Fund	1,925,000	2,200,000	2,192,500
Capital Replacement Fund	-	-	5,360,000
Prairie Stone Capital Funds	650,000	700,000	-
Bond Issue Proceeds	1,111,000	815,000	1,360,000
Western Improvement Impact Fee Fund	-	-	1,300,000
Capital Fund Balances	402,500	1,132,500	200,000
Developer Contributions	-	-	105,000
Federal & State Grants	199,590	4,147,040	2,702,100
Roselle Rd TIF Funds	-	20,000	-
Lakewood Center TIF Fund	-	-	30,000
Information Technology User Charges	120,000	-	-
Stormwater Management Fees	1,015,000	500,000	500,000
Electric Utility Tax	1,650,000	1,650,000	1,650,000
Municipal Motor Fuel Tax	380,000	350,000	350,000
Municipal Gas Use Tax	1,160,000	1,123,750	1,042,500
Packaged Liquor Tax	250,000	330,000	340,000
Rebuild Illinois Funds	570,000	250,000	300,000
NOW Arena Funds	919,800	44,300	43,800
Other	815,000	15,717,550	3,015,000
Unfunded	2,200,000	-	130,000
<b>Total</b>	<b>23,143,010</b>	<b>44,504,200</b>	<b>41,077,390</b>

#### **FY2025 BUDGET – ALL FUNDS**

The total FY2025 budget for all funds of the Village is included in this document. The total operating and capital budget is \$227,244,480 which represents a 9.4% increase from \$207,763,430 in FY2024.

<b>Fiscal Year 2025 Operating &amp; Capital Budget - All Funds</b>			
	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
General Fund	77,062,960	(82,491,850)	(5,428,890)
Other Funds	136,011,020	(144,752,630)	(8,741,610)
<b>Total Proposed Budget</b>	<b>213,073,980</b>	<b>(227,244,480)</b>	<b>(14,170,500)</b>

The FY2025 operating and capital budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$14,170,500. This is primarily due to the continued capital improvement program in an effort to address the Village's aging infrastructure.

The chart below summarizes FY2025 budgeted revenues by source for all funds:

Revenue Summary by Source All Funds			
	FY2024 Budget	FY2025 Budget	Percent Change
Property Taxes	26,974,050	27,581,270	2.3%
Other Taxes	28,579,040	29,819,760	4.3%
Licenses & Permits	4,419,500	7,270,000	64.5%
Intergovernmental Revenues	29,532,300	28,608,950	-3.1%
User Charges	57,792,910	65,493,510	13.3%
Fines	1,266,500	660,000	-47.9%
Investment Earnings	2,615,000	3,216,500	23.0%
Miscellaneous	6,246,410	8,563,110	37.1%
Bond/Note Proceeds	12,485,000	15,500,000	24.1%
Total Operating Revenues	169,910,710	186,713,100	9.9%
Operating Transfers	21,477,460	26,360,880	22.7%
<b>Total Revenues</b>	<b>191,388,170</b>	<b>213,073,980</b>	<b>11.3%</b>

The projected operating revenues without operating transfers total \$186,713,100. Major increases from the prior year are related to a planned bond issuance for an additional fire station as well as large developments happening in the Village. The chart below summarizes FY2025 budgeted expenditures by object for all funds:

Expenditure Summary by Object All Funds			
	FY2024 Budget	FY2025 Budget	Percent Change
Salaries & Wages	40,323,200	42,317,820	4.9%
Employee Benefits	39,715,660	41,876,420	5.4%
Misc. Employee Expenses	894,670	1,022,730	14.3%
Commodities	1,946,160	1,867,050	-4.1%
Contractual Services	49,751,350	54,090,710	8.7%
Debt Service	9,344,970	9,840,800	5.3%
Total Operating Expenses	141,976,010	151,015,530	6.4%
Capital Outlay	44,309,960	49,868,070	12.5%
Operating Transfers	21,477,460	26,360,880	22.7%
<b>Total Expenditures</b>	<b>207,763,430</b>	<b>227,244,480</b>	<b>9.4%</b>

The FY2025 operating budget for expenditures, exclusive of interfund transfers and capital projects, totals \$151,015,530, which represents a 6.4% increase from the FY2024 operating budget. Increased expenditures relate to annual salary and merit increases (Salaries & Wages) and employee benefits. Additionally, expenses related to the NOW Arena events showing in Contractual Services are increasing, but offset by additional Event Income.

Total personnel expenditures/expenses (salaries & wages and employee benefits) equal \$84,194,240, or 56% of the total operating expenses (*excluding* capital outlay and operating transfers) for all funds and 37.3% of total budgeted expenditures among all funds.

#### **FY2025 BUDGET – GENERAL FUND**

The FY2025 budget reflects a General Fund surplus of \$21,110, factoring in the recommended use of \$5,450,000 in General Fund reserves.

<b>General Fund FY2025 Budget</b>			
	<b>FY2024 Budget</b>	<b>FY2025 Budget</b>	<b>% Increase</b>
Revenues	72,975,850	77,062,960	5.6%
Expenditures	(79,178,970)	(82,491,850)	4.2%
Fund Balance Transfer	6,250,000	5,450,000	
<b>Total Revenues over Expenditures</b>	<b>46,880</b>	<b>21,110</b>	

The FY2025 budget projects a year-over-year increase of \$4,087,110 or 5.6%, in General Fund revenues. The majority of the increase for FY2025 revenues is related to building permit and engineering fees due to large developments happening in the Village

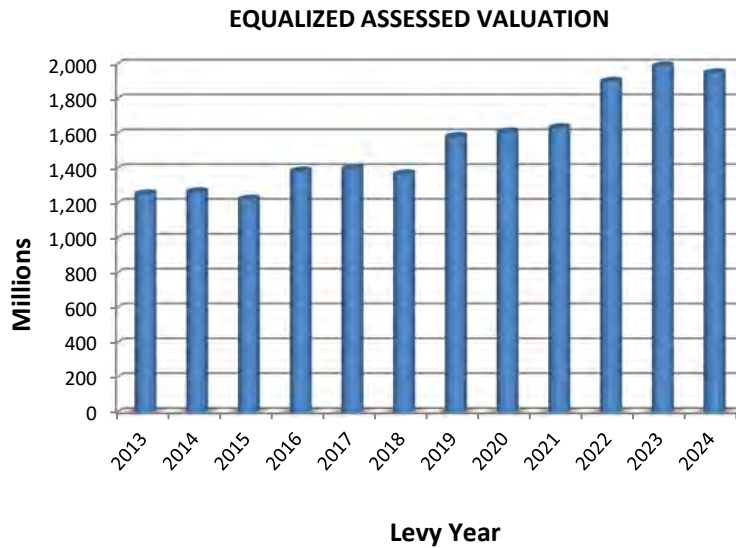
General Fund expenses are projected to increase by \$3,312,880, or 4.2%, year-over-year. This is primarily related to the corresponding increase in funding for capital outlay for the Police department. Funding is also included for merit-based increases for the Village's non-union employees between 0-6%.

As noted above, the FY2025 budget recommendation includes the use of \$5,450,000 of General Fund reserves for capital needs such as Information Technology equipment, vehicles and various building improvements.

#### **PROPERTY TAXES**

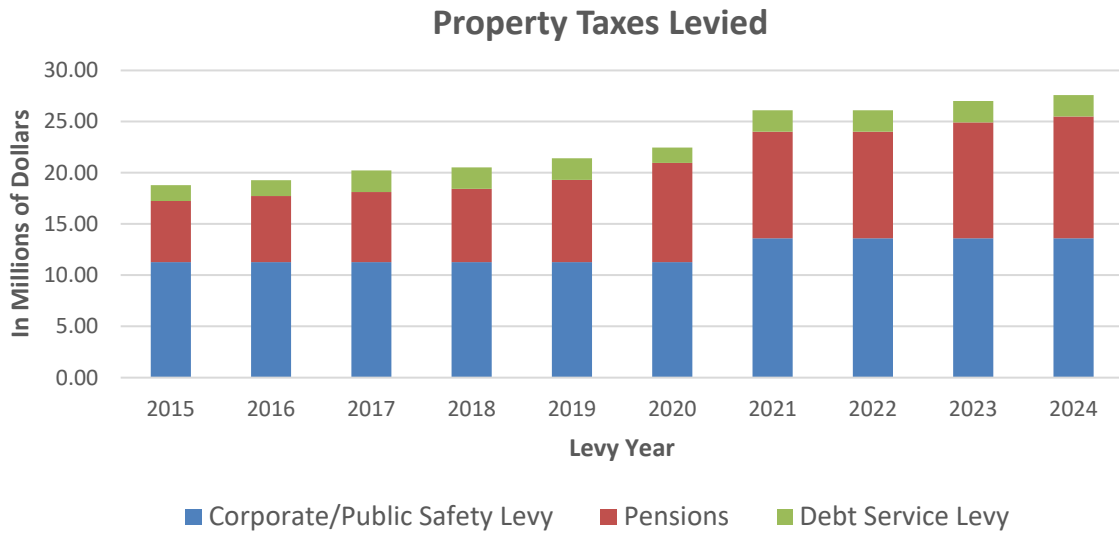
The Village has seen increases in overall Equalized Assessed Value (EAV) the past few years due to development and TIF expirations. Since the Village levies an exact amount, fluctuations in EAV do not impact the total amount levied but do result in decreases in property tax rates for the taxpayers when the EAV increases. Since FY2025 is a triennial reassessment year for the City of Chicago, the Village is being conservative and estimating a slight decline in EAV which normally happens when the City of Chicago is reassessed.



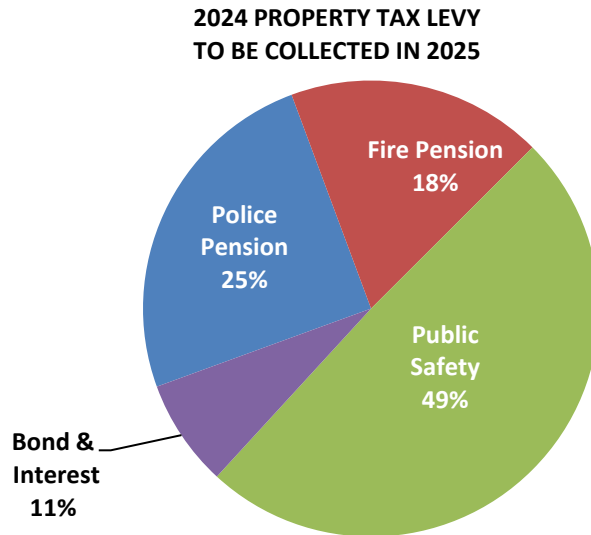


The FY2025 budget includes total property tax revenue of \$27,581,272 for levy year 2024 which is a 2.1% increase from tax levy year 2023. Adding in the 2% loss and cost, the total 2024 property tax extension is \$28,132,897, which represents a 2.1% increase over the 2023 levy. The Village's property 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 2024 (to be paid and received in FY2025)</b>				
<b>Fund</b>	<b>TLY2023 Proposed Levy</b>	<b>TLY2024 Proposed Levy</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Police Pension	6,492,370	6,862,911	370,541	5.7%
Fire Pension	4,807,925	5,013,271	205,346	4.3%
Public Safety	13,604,510	13,604,510	-	0.0%
Subtotal	24,904,805	25,480,692	575,887	2.3%
Debt Service	9,201,937	9,695,267	493,330	5.4%
Less Abatements	(7,101,357)	(7,594,687)	(493,330)	6.9%
<b>Total</b>	<b>27,005,385</b>	<b>27,581,272</b>	<b>575,887</b>	<b>2.1%</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.



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, 2024. 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

FY2024 has resulted in positive financial results for the Village of Hoffman Estates. Stronger than anticipated investment returns as well as other positive revenue results will help the Village end the year in a good position. This is allowing the Village to continue to progress with some major capital projects and advance the Village Board’s goals for the community in FY2025.

Neighborhood investments include a robust street revitalization program, ongoing water and sewer capital 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 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. One week after publication that the budget was 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 2025 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 in the west pressure zone. Public Works will pursue a permanent water system interconnect with a nearby community 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 Real Time Information Center solution in the Police Department which consolidates surveillance video technology to improve situational awareness in the field for first responders. This solution provides patrol officers with real-time intelligence during the initial stages of response to significant incidents. Additionally, assists in conducting proactive monitoring of available resources to aid in the prevention of crime, and aid investigators in the gathering of digital evidence pertinent to major investigations.

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

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. 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.

Increase the resiliency of the Village's IT network by completing integration of additional security measures, including 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.

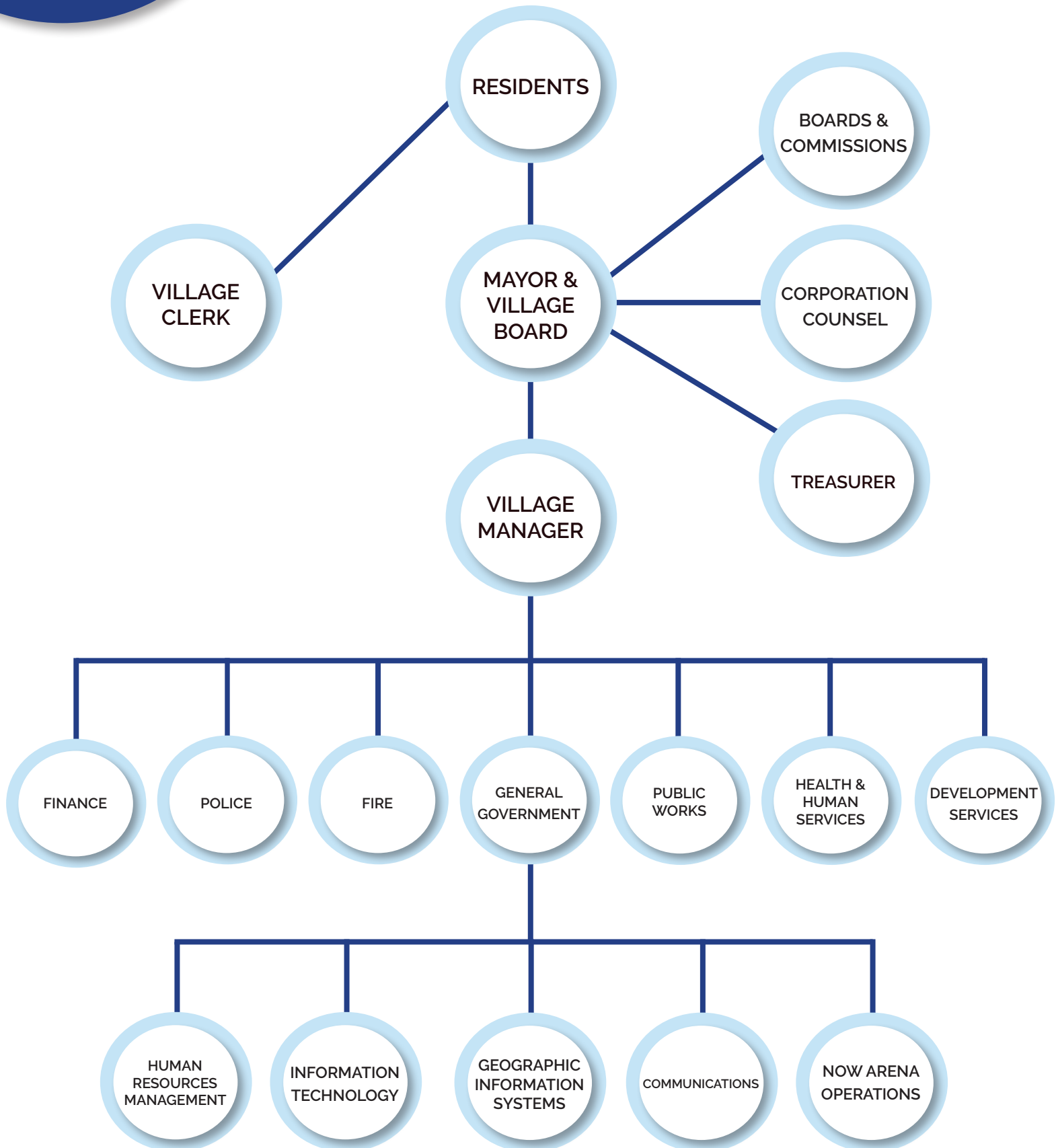
### **Community Engagement**

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.



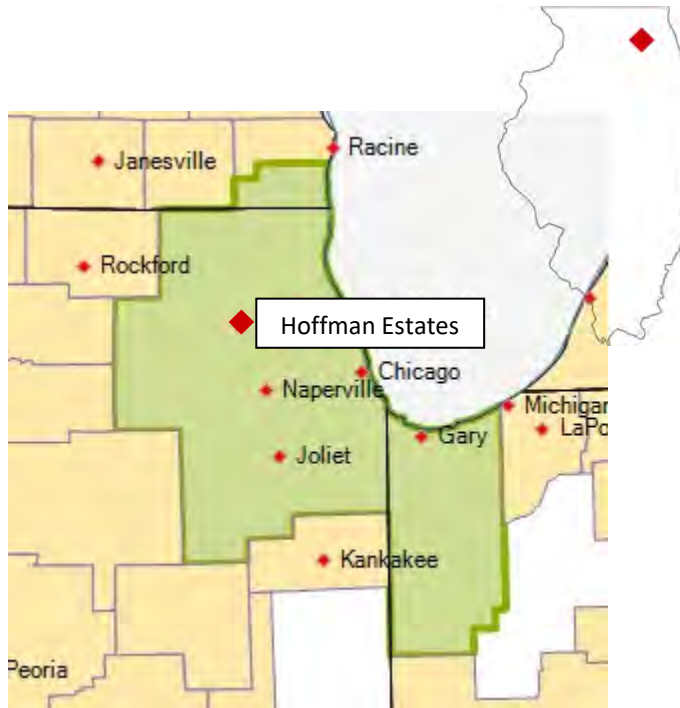
### Location

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 six Governor's Home Town Awards for its innovative programs in 1989, 1993, 2000, 2003, 2012 and again in 2013. The Village was named the 2024 Illinois Sister City of the Year by the Illinois Sister Cities Association and Municipality of the Year by the Illinois Real Estate Journal in 2021 and 2023.





# 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

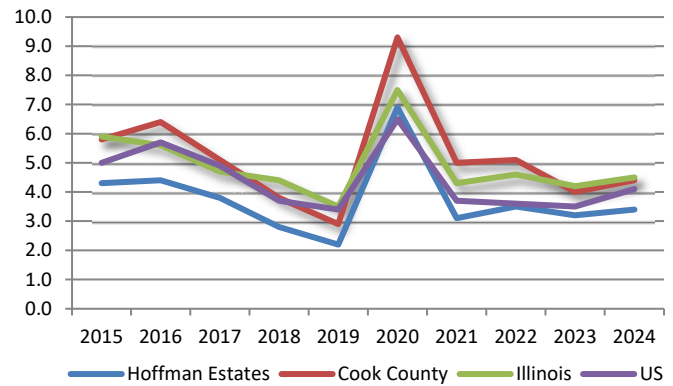
# VILLAGE OVERVIEW

## 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.

10 Year Unemployment Rate History



SOURCE: US Bureau of Labor Statistics; IL Dept of Employment Security

2024 PRINCIPAL TAXPAYERS		
Organization Name	Total Taxable Value	Rank
Hoffman Estates Acq.	\$38,482,705	1
Transform Holdco LLC	\$36,004,673	2
American Heritage	\$22,476,669	3
Amita Health/David Hill	\$21,801,834	4
LBX Poplar Creek / Prairie Stone LLC	\$20,582,848	5
Paul Hastings, LLC	\$20,117,737	6
Lincoln Property Co	\$19,049,117	7
Broadstone CLE IL LLC	\$16,070,026	8
Microsoft Corp	\$14,762,588	9
Siemens Corp	\$14,689,821	10
<b>Total</b>	<b>\$224,038,018</b>	

2024 Data was not available at the time of assembling this document.

The other impactful project occurring continues to be the 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, a restaurant, more fitness space, event space with plans for two new entertainment concepts in 2025. Inspired by Somerset Development signed leases with new tenants Convergent, a global systems integrator; First Service Residential, a property management company; and Identiti, a national provider of signs, graphics and maintenance services. The developer received amended approval for a townhome development which they plan to begin in 2025.

Economic development efforts continue to build momentum within several sectors. Most impactful is the data center industry which in June 2024, kicked off work on the former 197-acre headquarters of Sears/Transformo that was purchased by Compass Datacenters in 2023. The 5-building data center building project is expected to take around 6 years and a significant engineer fee came in late 2024 as earthwork began on the site. Additionally, Microsoft continued their development by finishing pulling the permit to finish the build out of the first building and begin their second building. They also continued their plans for the other 40 acres purchased in 2023 for another building.



# VILLAGE OVERVIEW

## Village of Hoffman Estates

Elsewhere around the Village, the Popeye's Chicken opened in Barrington Square between Buona Beef and McDonald's; Advocate Medical finished the development of a medical clinician building near I-90 and Rt. 59; and Starbucks opened their sixth location in Hoffman Estates on Barrington Road, north of I-90. 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.



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 (per \$1,000 selling price):</b>		\$3.00

# 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, finished construction and leased up to 95%. 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' eighth season, All Elite Wrestling (AEW), Professional Championship Bull Riding, Ken Kraft Midlands Wrestling Championship, and many concerts. A tourism grant from the State of Illinois was awarded to the Village in the amount of \$415,000 to bring USA Gymnastics back to the Arena in 2025 and 2027. 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 69

- The Village's total FY2025 budget is \$227.3 million.

#### 3. What is the Village's General Fund fund balance? .....Page 87

- The Village's estimated General Fund fund balance as of 12/31/2025 is \$27.3million.

#### 4. How much of the Village's revenues come from property taxes? .....Page 49

- For FY2025, \$27.6 million (14.8%) 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)

**X** Click the icon  or find the village on X at <http://www.X.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 2025. 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 33 individual governmental funds that are currently active.

### **Proprietary Funds**

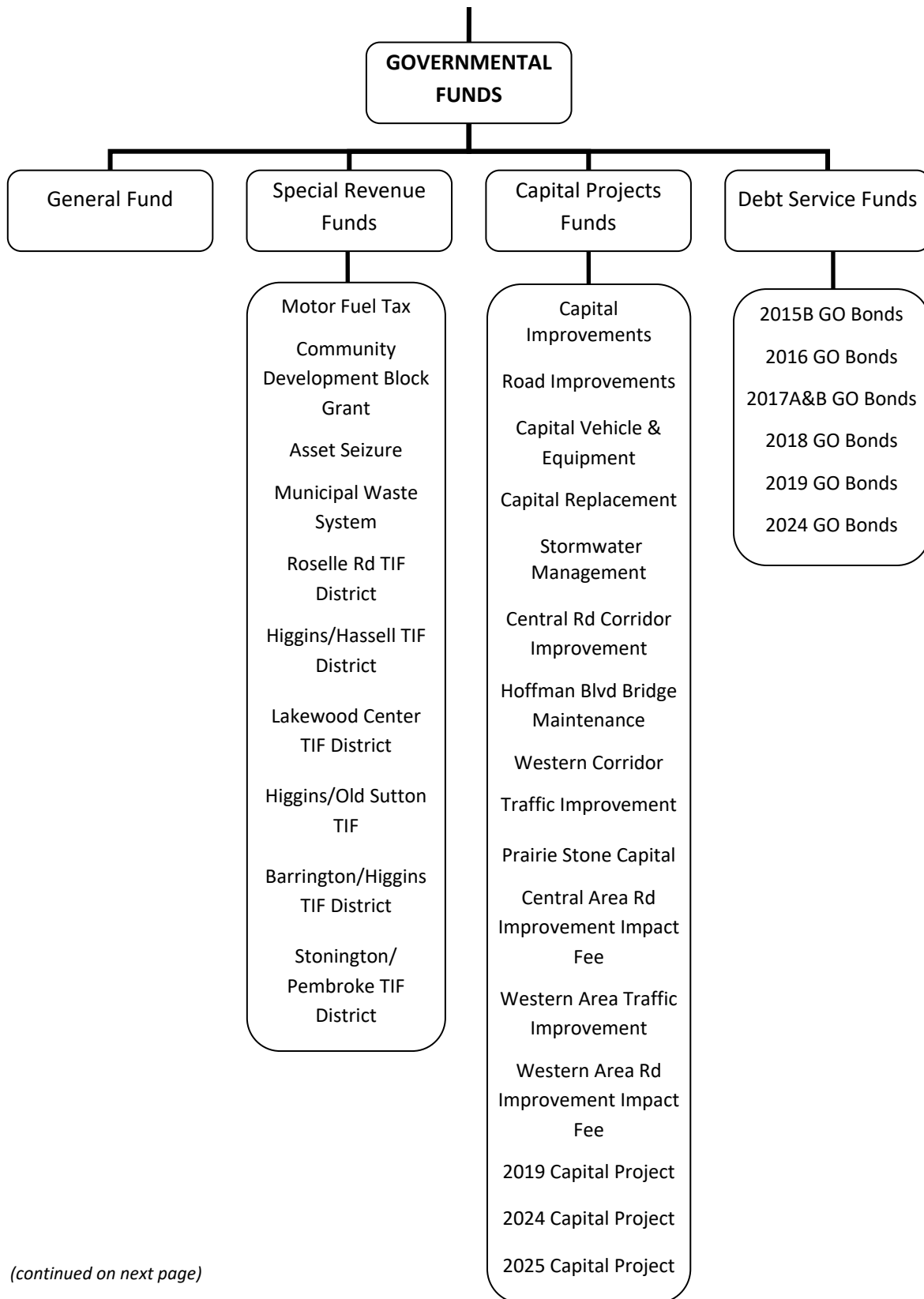
Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other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

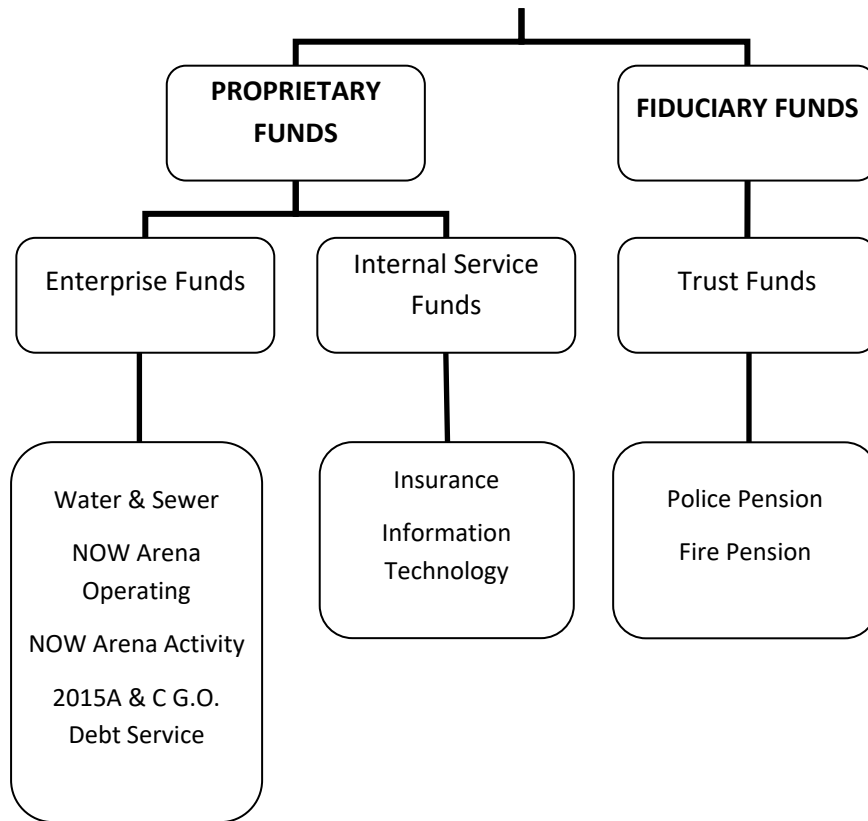
Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village maintains two different types of fiduciary funds: pension trust funds and custodial funds. Custodial funds are generally used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent. Since custodial 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 2025 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 \$77,062,960, which makes up 36.2% of the Village's total revenue. Compared to the 2024 budget, the General Fund revenue shows a 5.6% increase.

The General Fund expenditure budget, excluding transfers, is \$73,684,260, which is an increase of 5.6% compared to the 2024 budget. If all operating transfers are included, the budget reflects a 4.2% increase of expenditures compared to 2024.

### 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 \$25,596,520, which makes up 12% 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 \$4,071,200.

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

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

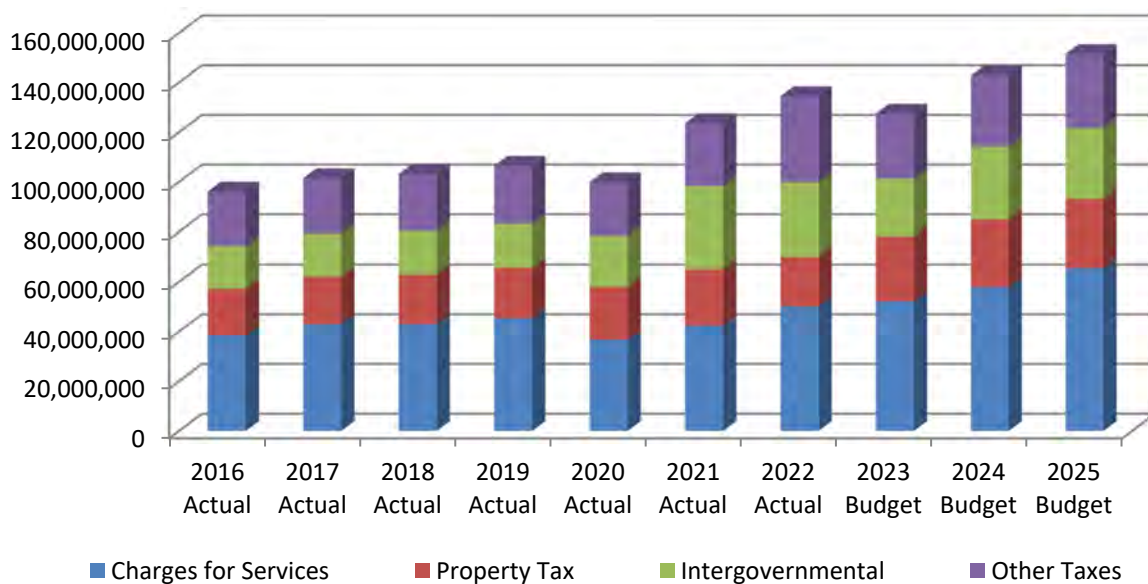
# MAJOR REVENUES

## Village of Hoffman Estates

Major revenue sources comprise more than 75% of the total revenue as adopted in the 2025 Operating Budget. As the Village remains conservative for its FY2025 projections, as there is some uncertainty from the upcoming national election and the impact it may have in the economy.

The Village's largest class of revenue for the 2025 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 2025.

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



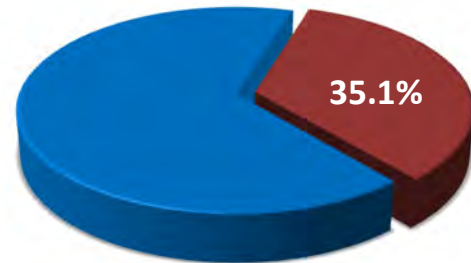
# MAJOR REVENUES

## Village of Hoffman Estates

### CHARGES FOR SERVICES

	BUDGET	ACTUAL
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	\$ 51,874,716
2024	\$ 57,792,910	
2025	\$ 65,493,510	

**2025 Budget Total Revenue:**  
**\$186,713,100**



**2025 Budget Total Charges  
for Services Revenue:**  
**\$65,493,510**

Charges for services is the Village's largest revenue source for the fiscal year 2025. Charges for services include all revenues in which an individual pays for a service that is being provided by the Village. This class represents \$65,493,510, or 35.1% of the 2025 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 FY2025 budget shows an increase due to the additional events being held at the NOW Arena.

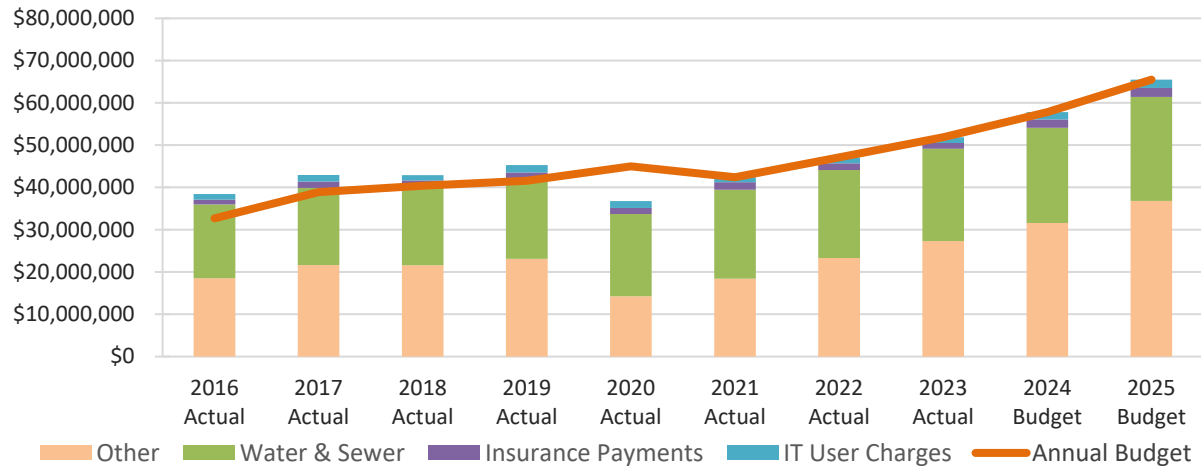
The Village is a member of the Joint Action Water Agency of Cook County (JAWA). JAWA, who has an agreement to purchase Lake Michigan water from the City of Chicago, is a municipal corporation consisting of seven municipalities, established to plan, construct, improve, extend, acquire, finance, operate, and maintain a water supply system to serves its members. Water and sewer charges make up 37.6% of all charges for services revenues collected by the Village, totaling \$24,596,520 for 2025. 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

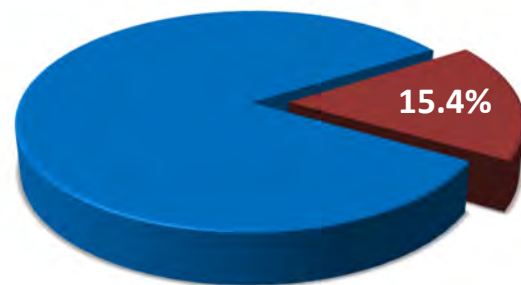
Charges for Services  
10-Year Analysis



### INTERGOVERNMENTAL REVENUE

	BUDGET	ACTUAL
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	\$ 25,888,791
2024	\$ 29,532,300	
2025	\$ 28,608,950	

2025 Budget Total Revenue:  
\$186,713,100



2025 Budget Total  
Intergovernmental Revenue:  
\$28,608,950

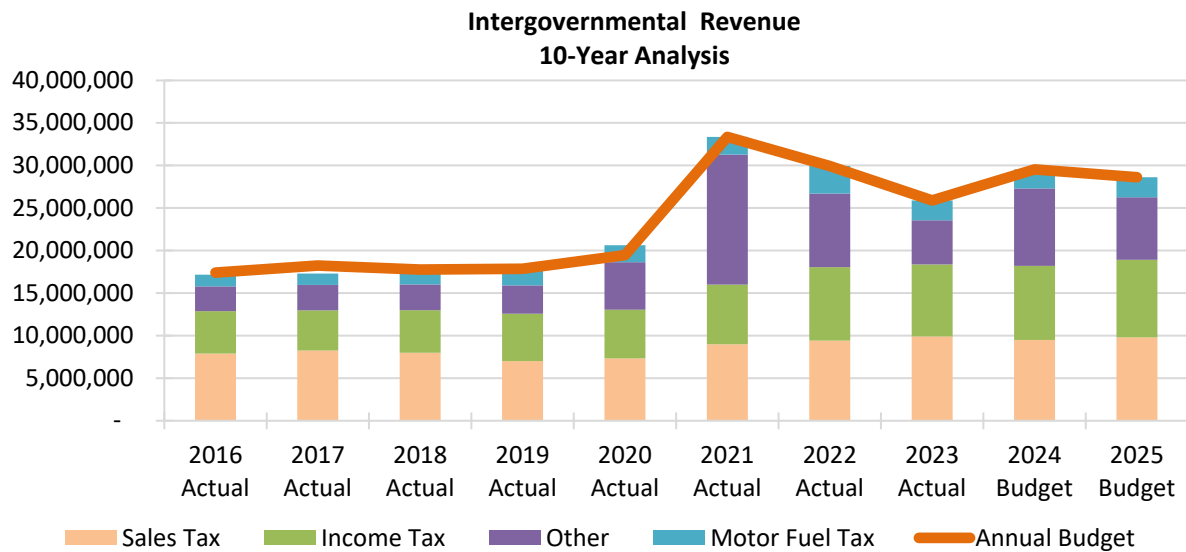
The intergovernmental revenue class includes a variety of revenue sources that the Village receives from other governmental entities. Sales tax, income tax and local use tax are examples of tax distributions made by the State of Illinois. These revenue sources are projected based on historical trends or obvious impacts in the economy. For FY2025, there is a 3.1% decrease partially due to a decrease in Local Use tax receipts.

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.



# MAJOR REVENUES

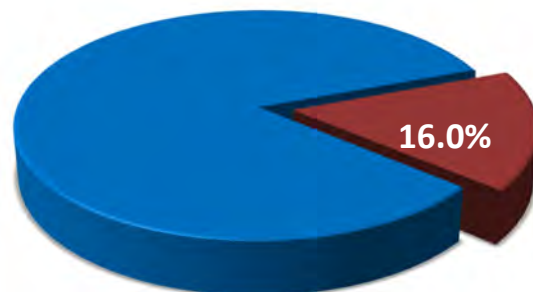
## Village of Hoffman Estates



### OTHER TAXES

	BUDGET	ACTUAL
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	\$30,860,477
2024	\$ 28,579,040	
2025	\$ 29,819,760	

**2025 Budget Total Revenue:**  
\$186,713,100



**2024 Budget Total Other Taxes  
Revenue:**  
\$29,819,760

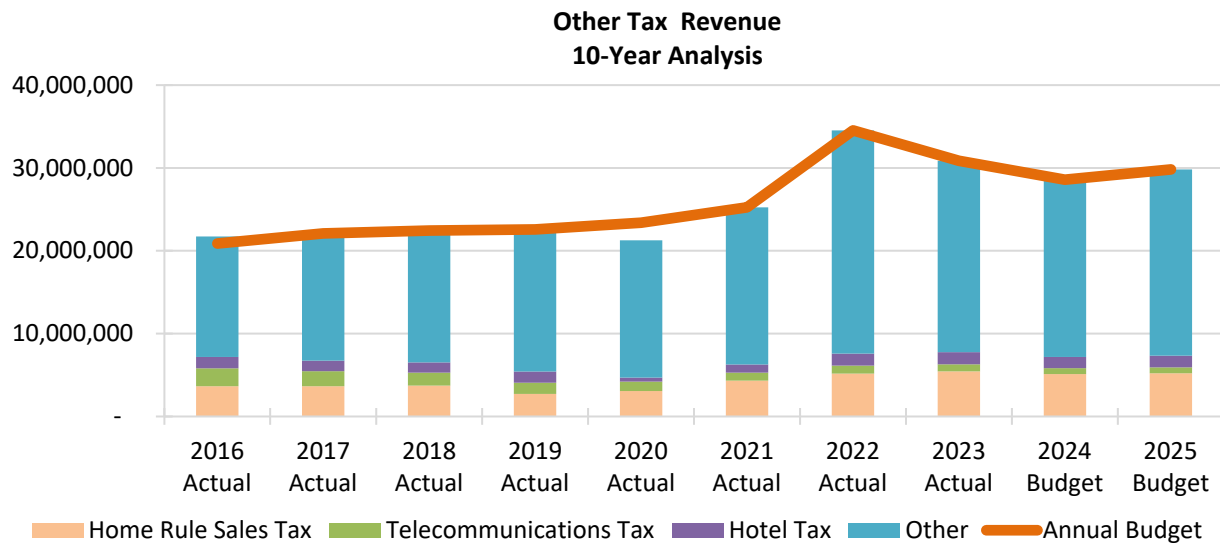
The class of other taxes consists of a variety of revenue sources such as hotel tax, real estate transfer tax, home rule sales tax, telecommunications tax, entertainment tax, and prior year property taxes. All of the aforementioned taxes are budgeted based on historical trends. Other taxes represent 16.0% of the total revenues budgeted for 2025. The largest revenue source within this class is home rule sales tax, which represents 17.4% 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

# MAJOR REVENUES

## Village of Hoffman Estates

an 2.0% increase in home rule sales tax due to more activity. All other taxes remain consistent going into FY2025.

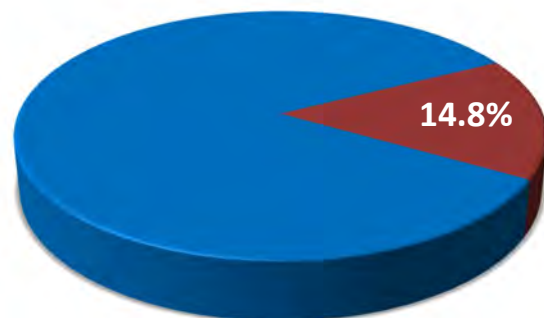
In October 2013, the Village Board approved new revenue streams to help fund capital projects. These revenues include: an electricity tax based on per kilowatt hour usage, a natural gas tax based on per therm usage, a local tax on motor fuel sales, and a tax on packaged liquor purchases within the Village.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



### PROPERTY TAX

	BUDGET	ACTUAL
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	\$ 26,758,850	\$ 25,500,810
2024	\$ 26,974,050	
2025	\$ 27,581,270	

**2025 Budget Total Revenue:**  
\$186,713,100



**2025 Budget Total Property  
Tax Revenue:**  
\$27,581,270

# MAJOR REVENUES

## Village of Hoffman Estates

Property tax revenue is consistently one of the Village's major revenue sources and comprises 14.8% of the total budgeted revenue for 2025. 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 2024, which will be paid in 2025, attach as an enforceable lien on January 1, 2024, 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 2025 property taxes in 2026.

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 2024 levy year (2025 fiscal year). All other debt service requirements are abated with current revenues. The increase showing in the 2025 budget for levy year 2024 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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 FY2024 budget, although the Village was experiencing some increased revenue levels, the potential of continued high inflation rates affected the financial outlook overall. When it came time for the FY2025 budget process, the uncertainty from the upcoming national election 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)*

	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Revenues:						
Taxes	\$35,099	\$36,495	\$37,828	\$39,213	\$40,654	\$42,152
Intergovernmental	21,765	20,702	21,308	21,931	22,572	23,233
Charges for Services	11,274	11,599	11,998	12,255	12,670	12,941
All Others	8,925	7,891	7,932	8,087	8,244	8,405
Total Revenues	77,063	76,687	79,066	81,486	84,140	86,731

*(table continued on the following page)*

# LONG-RANGE FINANCIAL PLANNING

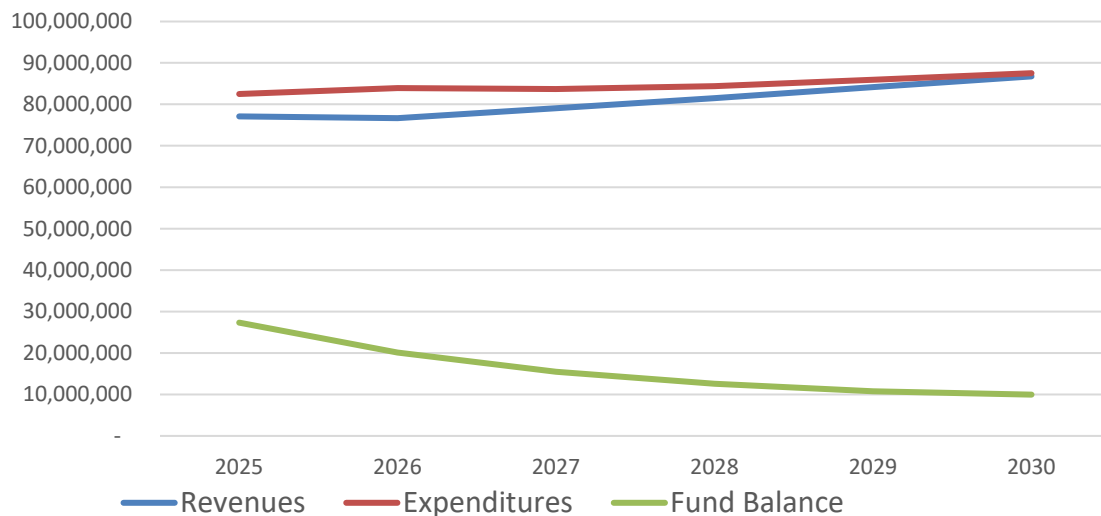
## Village of Hoffman Estates

	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Expenditures:						
General Govt	\$5,651	\$5,764	\$5,879	\$5,996	\$6,116	\$6,239
Police	24,393	24,881	25,378	25,886	26,403	26,931
Fire	24,378	24,866	24,363	25,870	26,388	26,915
Public Works	10,231	10,436	10,645	10,857	11,075	11,296
Development Services	6,812	6,948	7,087	7,229	7,373	7,521
All Others	11,027	11,033	9,342	8,537	8,585	8,633
<b>Total Expenditures</b>	<b>82,492</b>	<b>83,928</b>	<b>83,694</b>	<b>84,375</b>	<b>85,940</b>	<b>87,535</b>
Net Revenues Over (Under) Exp.	(5,429)	(7,241)	(4,628)	(2,889)	(1,800)	(804)
<b>Projected Ending Fund Balance</b>	<b>\$27,336</b>	<b>\$20,095</b>	<b>\$15,467</b>	<b>\$12,578</b>	<b>\$10,778</b>	<b>\$9,974</b>

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

The Village's General Fund realized very positive financial results following the pandemic as a result of the American Rescue Plan (ARP) allotments received. Unfortunately, for FY2025 and beyond, revenues are not growing at the pace that expenses are growing and as such, 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)

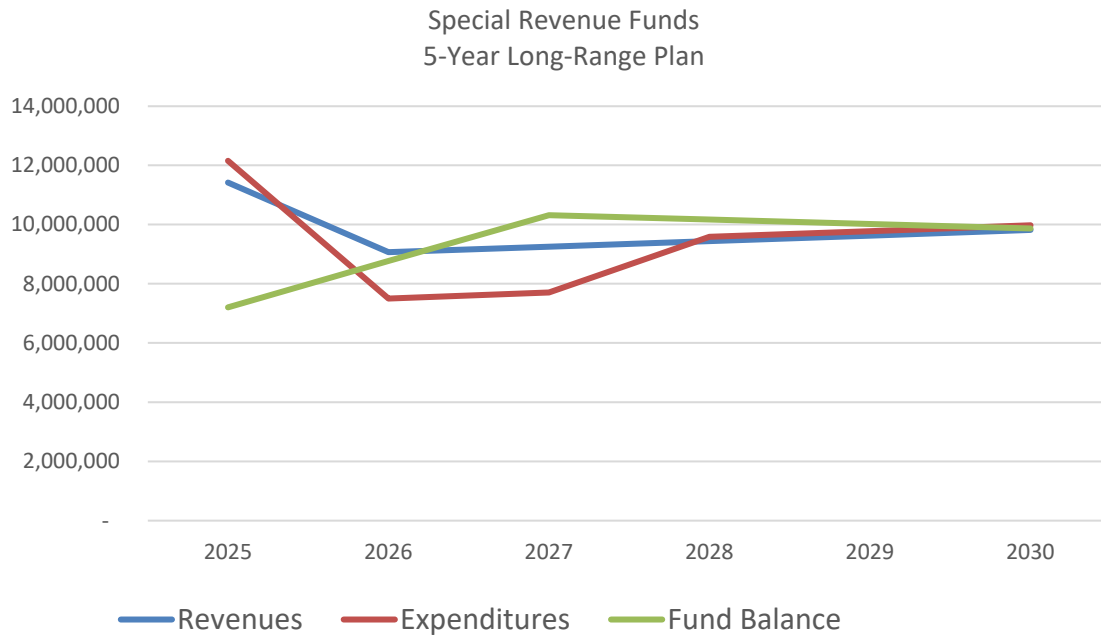
	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Revenues:						
MFT Fund	\$2,393	\$2,441	\$2,490	\$2,539	\$2,590	\$2,642
Municipal Waste	3,852	3,929	4,008	4,088	4,170	4,253
Barring./Higgins	-	-	-	-	-	-
Roselle Rd TIF	860	877	895	913	931	950
Lakewood Ctr TIF	570	581	593	605	617	629
Higgins/Old Sutton	2,528	1	1	1	1	1
Stonington/Pembroke	444	453	462	471	481	490
All Others	773	788	804	820	836	853
<b>Total Revenues</b>	<b>11,420</b>	<b>9,070</b>	<b>9,253</b>	<b>9,437</b>	<b>9,626</b>	<b>9,818</b>
Expenditures:						
MFT Fund	3,318	2,200	2,300	2,539	2,590	2,642
Municipal Waste	3,688	3,929	4,008	4,088	4,170	4,253
Barring./Higgins	294	-	-	-	-	-
Roselle Rd TIF	1,118	118	121	913	931	950
Lakewood Ctr TIF	244	249	254	605	617	629
Higgins/Old Sutton	2,528	28	28	1	1	1
Stonington/Pembroke	444	453	462	471	481	490
All Others	522	527	533	968	987	1,007
<b>Total Expenditures</b>	<b>12,156</b>	<b>7,504</b>	<b>7,706</b>	<b>9,585</b>	<b>9,777</b>	<b>9,972</b>
Net Revenues Over (Under) Exp.	(736)	1,566	1,547	(148)	(151)	(154)
<b>Projected Ending Fund Balance</b>	<b>\$7,204</b>	<b>\$8,770</b>	<b>\$10,317</b>	<b>\$10,169</b>	<b>\$10,018</b>	<b>\$9,864</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 and the Higgins/Old Sutton TIF have a few redevelopment projects budgeted in FY2025. 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)*

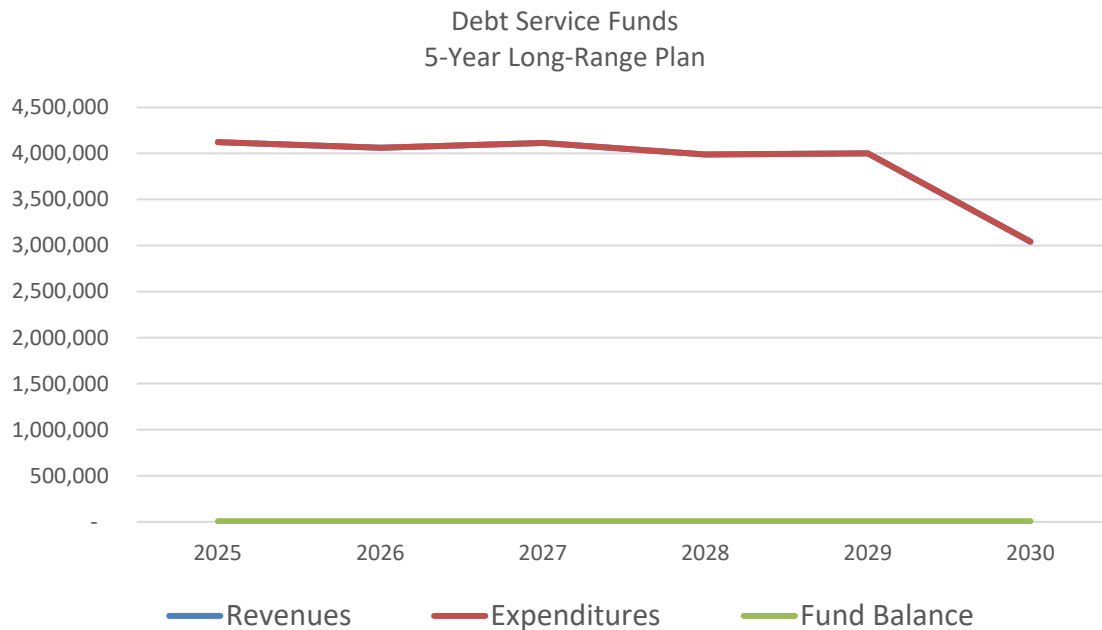
	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Revenues:</b>						
Property Taxes	\$2,101	\$2,101	\$2,101	\$2,101	\$2,101	\$2,062
Tow Fees	300	300	300	300	300	300
Interest Income	1	1	1	1	1	1
Transfer from General	1,721	1,659	1,711	1,586	1,599	679
<b>Total Revenues</b>	<b>4,123</b>	<b>4,061</b>	<b>4,113</b>	<b>3,988</b>	<b>4,001</b>	<b>3,042</b>
<b>Expenditures:</b>						
2015B G.O.D.S	123	125	120	-	-	-
2016 G.O.D.S	1,480	284	2,554	2,547	2,564	-
2017A&B G.O.D.S	184	182	179	181	177	118
2018 G.O.D.S	1,813	2,947	737	737	737	2,401
2019 G.O.D.S	137	137	137	137	137	137
2024 G.O.D.S	386	386	386	386	386	386
<b>Total Expenditures</b>	<b>4,123</b>	<b>4,061</b>	<b>4,113</b>	<b>3,988</b>	<b>4,001</b>	<b>3,042</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Ending Fund Balance</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</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)

	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 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	3,317	2,200	2,300	2,300	2,300	2,300
Local MFT	350	350	350	350	350	350
Packaged Liquor	330	330	330	330	330	330
Stormwater Fee	1,260	1,613	1,613	1,613	1,613	1,613
All Others	40,052	10,077	4,424	4,309	4,309	4,309
<b>Total Revenues</b>	<b>48,120</b>	<b>17,380</b>	<b>11,827</b>	<b>11,712</b>	<b>11,712</b>	<b>11,712</b>
<b>Expenditures:</b>						
Road Improve.	15,840	9,973	5,945	5,945	5,945	5,945
Vehicles & Equip.	4,490	2,244	2,031	2,031	2,031	2,031
Stormwater Mgmt.	2,903	1,682	565	1,618	1,618	1,618
All Others	25,189	12,032	7,280	1,780	1,780	1,780
<b>Total Expenditures</b>	<b>48,422</b>	<b>25,931</b>	<b>15,821</b>	<b>11,374</b>	<b>11,374</b>	<b>11,374</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(303)</b>	<b>(8,551)</b>	<b>(3,994)</b>	<b>338</b>	<b>338</b>	<b>338</b>
<b>Projected Ending Fund Balance</b>	<b>\$21,401</b>	<b>\$12,850</b>	<b>\$8,856</b>	<b>\$9,194</b>	<b>\$9,532</b>	<b>\$9,870</b>

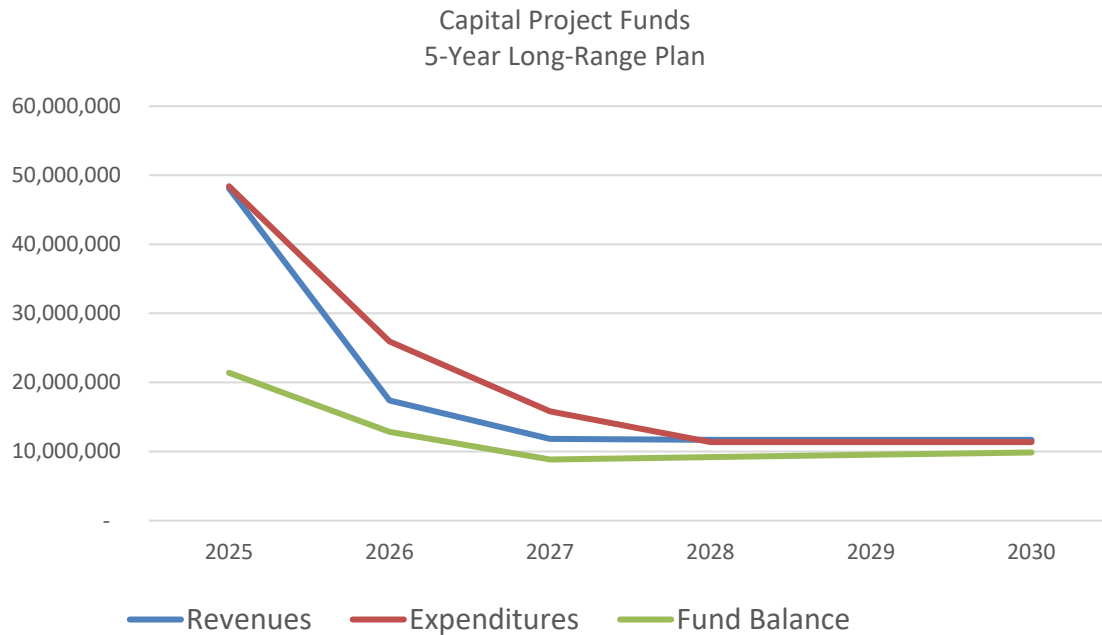
### Analysis of the financial environment for the Capital Project Funds:

Due to the positive revenue results in FY2024 the Village only used \$2.4 million of the planned \$6.25 million of 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, local taxes, and bond proceeds.

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)

	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Revenues:						
Water Fund	\$24,847	\$25,716	\$26,616	\$27,548	\$28,512	\$29,510
Now Arena	26,208	27,267	27,885	28,363	28,851	29,349
Total Revenues	51,055	52,983	54,501	55,911	57,363	58,859
Expenses:						
Water Fund	28,918	29,785	26,616	27,548	28,512	29,510
NOW Arena	26,303	27,267	27,885	28,363	28,851	29,349
Total Expenses	55,221	57,052	54,501	55,911	57,363	58,859
Net Revenues Over (Under) Exp.	(4,166)	(4,069)	-	-	-	-
Projected Ending Fund Reserves	\$12,870	\$8,801	\$8,801	\$8,801	\$8,801	\$8,801

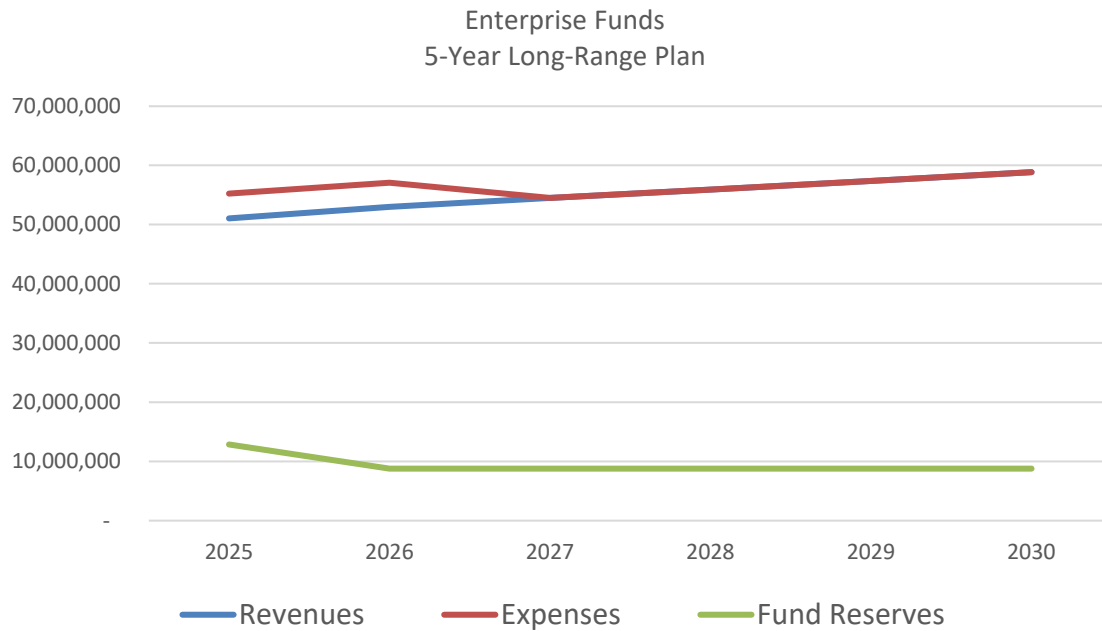
### Analysis of the financial environment for the Enterprise Funds:

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 FY2025 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. The Village Board has decided to issue Bonds for major capital needs identified. 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. In FY2022, the arena started to return to normal operations and had a successful year. For FY2025 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)*

	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>Revenues:</b>						
Insurance Fund	\$2,179	\$2,433	\$2,506	\$2,581	\$2,659	\$2,738
Info. Technology	3,696	2,745	2,935	3,023	3,114	3,207
<b>Total Revenues</b>	<b>5,875</b>	<b>5,178</b>	<b>5,441</b>	<b>5,604</b>	<b>5,773</b>	<b>5,945</b>
<b>Expenses:</b>						
Insurance Fund	2,362	2,433	2,506	2,581	2,659	2,738
Info. Technology	4,056	2,745	2,935	3,023	3,114	3,207
<b>Total Expenses</b>	<b>6,418</b>	<b>5,178</b>	<b>5,441</b>	<b>5,604</b>	<b>5,773</b>	<b>5,945</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(543)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Ending Fund Reserves</b>	<b>2,747</b>	<b>2,747</b>	<b>2,747</b>	<b>2,747</b>	<b>2,747</b>	<b>2,747</b>

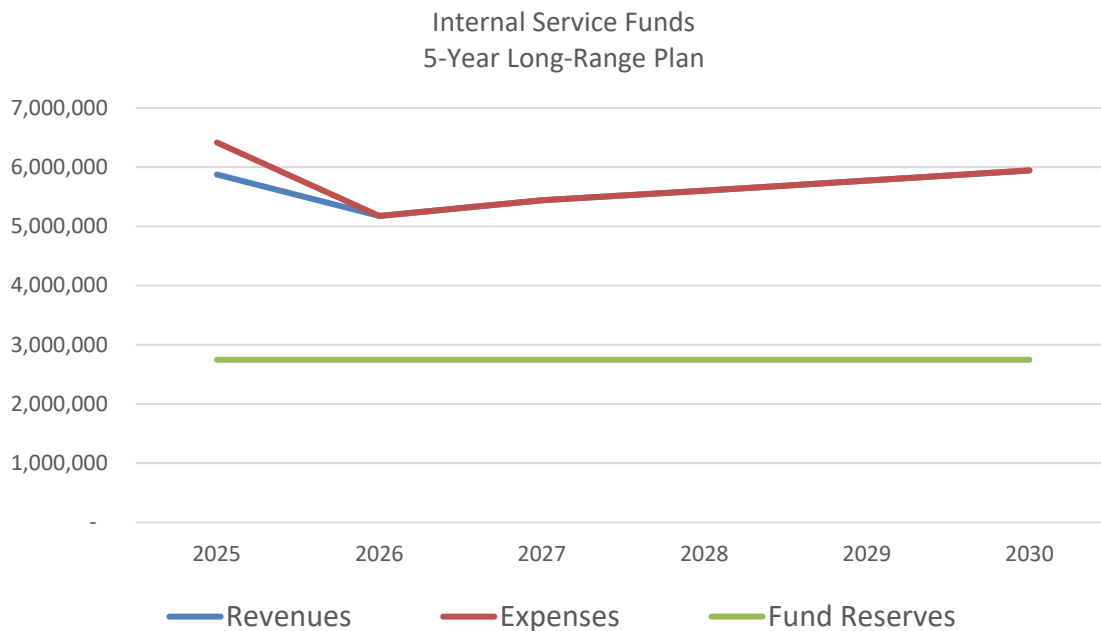


# LONG-RANGE FINANCIAL PLANNING

## 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)

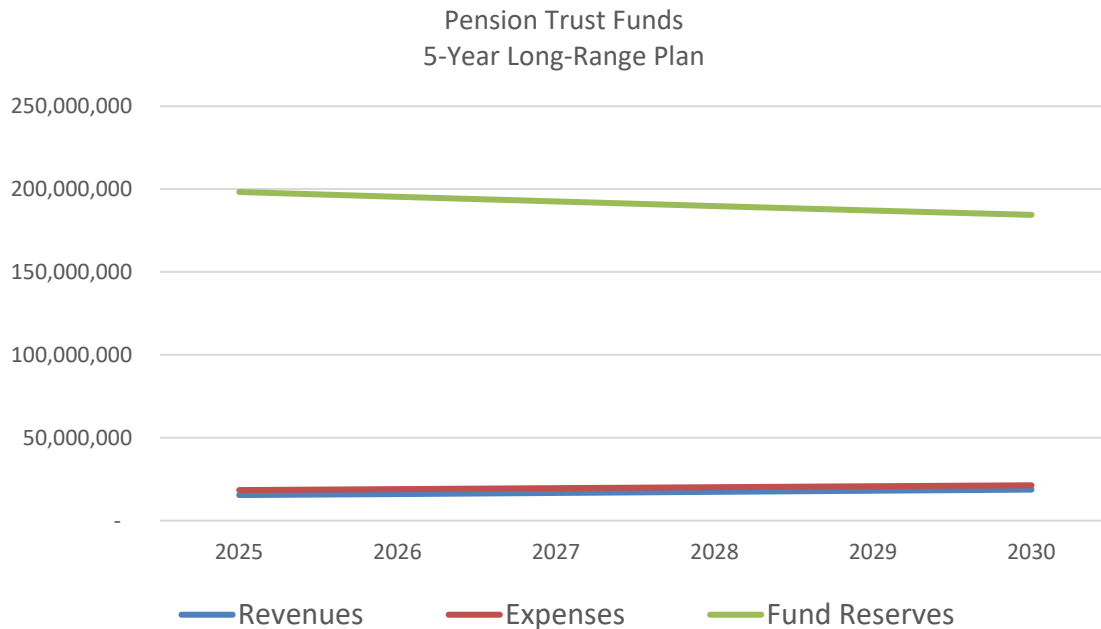
	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Revenues:						
Police Pension	\$8,539	\$8,880	\$9,235	\$9,605	\$9,989	\$10,389
Fire Pension	6,888	7,163	7,450	7,748	8,058	8,380
Total Revenues	15,427	16,043	16,685	17,353	18,047	18,769
Expenses:						
Police Pension	9,775	10,068	10,370	10,681	11,002	11,332
Fire Pension	8,638	8,897	9,164	9,439	9,722	10,014
Total Expenses	18,413	18,965	19,534	20,120	20,724	21,346
Net Revenues Over (Under) Exp.	(2,986)	(2,922)	(2,849)	(2,767)	(2,677)	(2,577)
Projected Ending Fund Reserves	\$198,229	\$195,307	\$192,458	\$189,691	\$187,014	\$184,437

### *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 fifteen (15) 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 15-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 2025 Annual Operating and Capital Budget complies with all of these policies.



# BUDGET SUMMARIES

## REVENUE & EXPENDITURE BUDGET SUMMARY

### ALL FUNDS

	2023 Actual	2024 Budget	2025 Budget	% Difference
<b>Revenues</b>				
General Fund	74,081,802	72,975,850	77,062,960	5.6%
Special Revenue Funds	14,499,695	10,727,170	11,419,790	6.5%
Debt Service Funds	3,565,729	3,628,860	4,123,430	13.6%
Capital Project Funds	17,523,717	35,615,920	48,119,680	35.1%
Enterprise Fund	41,182,692	48,088,400	51,047,240	6.2%
Internal Service Funds	5,145,691	5,495,870	5,874,330	6.9%
Trust Funds	37,939,303	14,856,100	15,426,550	3.8%
<b>Total Revenues</b>	<b>193,938,629</b>	<b>191,388,170</b>	<b>213,073,980</b>	<b>11.3%</b>
<b>Expenditures</b>				
General Fund	72,224,401	79,178,970	82,491,850	4.2%
Special Revenue Funds	14,907,006	10,296,890	12,156,880	18.1%
Debt Service Funds	3,627,993	3,628,860	4,123,430	13.6%
Capital Project Funds	14,815,238	39,453,770	48,421,520	22.7%
Enterprise Fund	40,186,953	52,538,510	55,220,300	5.1%
Internal Service Funds	4,078,340	5,523,800	6,417,790	16.2%
Trust Funds	16,737,582	17,142,630	18,412,710	7.4%
<b>Total Expenditures</b>	<b>166,577,514</b>	<b>207,763,430</b>	<b>227,244,480</b>	<b>9.4%</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>27,361,115</b>	<b>(16,375,260)</b>	<b>(14,170,500)</b>	

# REVENUE & EXPENDITURE

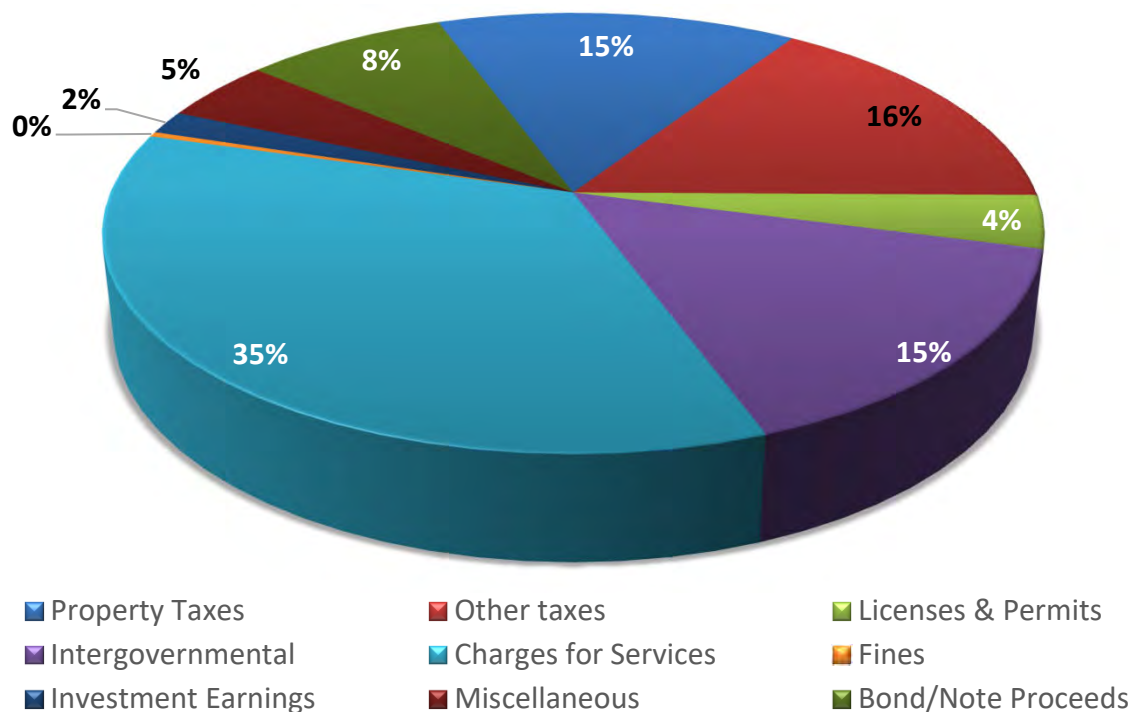
## OVERALL FINANCIAL SUMMARY - 2025 BUDGET

	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	-	-	-	11,876,180
Other taxes	21,444,260	1,970,000	5,500	3,490,000	2,770,000	-	90,000
Licenses & Permits	7,270,000	-	-	-	-	-	-
Intergovernmental	21,765,290	2,505,440	160,000	3,305,850	630,000	-	62,370
Charges for Services	11,273,900	3,235,300	-	3,176,250	41,848,200	180,000	1,848,000
Fines	660,000	-	-	-	-	4,111,860	-
Investment Earnings	500,000	149,000	2,000	580,500	345,000	-	1,550,000
Miscellaneous	385,000	3,140,050	-	4,183,060	855,000	90,000	-
Bond/Note Proceeds	-	-	-	15,500,000	-	-	-
<b>Total Revenues</b>	<b>76,952,960</b>	<b>10,999,790</b>	<b>2,268,080</b>	<b>30,235,660</b>	<b>46,448,200</b>	<b>4,381,860</b>	<b>15,426,550</b>
<b>Expenditures</b>							
Salaries and Wages	37,670,880	49,020	-	-	3,690,190	905,330	2,400
Employee Benefits	22,275,760	19,740	-	-	1,195,620	284,240	18,101,060
Misc. Employee Expenses	942,980	3,600	-	-	44,420	27,230	4,500
Commodities	1,678,810	3,500	-	-	138,990	14,700	1,050
Contractual Services	12,380,500	8,532,420	3,000	80,000	11,083,130	2,910,330	303,700
Debt Service	-	-	4,120,430	48,200	5,672,170	-	-
Depreciation Expense	-	-	-	-	-	-	-
SCA Operating Expense	-	-	-	-	18,827,630	-	-
<b>Total Expenditures</b>	<b>74,948,930</b>	<b>8,608,280</b>	<b>4,123,430</b>	<b>128,200</b>	<b>40,652,150</b>	<b>4,141,830</b>	<b>18,412,710</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>2,004,030</b>	<b>2,391,510</b>	<b>(1,855,350)</b>	<b>30,107,460</b>	<b>5,796,050</b>	<b>240,030</b>	<b>(2,986,160)</b>
<b>Other Financing Sources (Uses)</b>							
Capital Outlay	(778,930)	(48,500)	-	(38,789,570)	(7,774,640)	(2,476,430)	-
Transfers In	110,000	420,000	1,855,350	17,884,020	4,599,040	1,492,470	-
Transfers Out	(8,807,590)	(3,457,500)	-	(9,503,750)	(4,592,040)	-	-
Cost Allocation	2,043,600	(42,600)	-	-	(2,201,470)	200,470	-
<b>Total</b>	<b>(7,432,920)</b>	<b>(3,128,600)</b>	<b>1,855,350</b>	<b>(30,409,300)</b>	<b>(9,969,110)</b>	<b>(783,490)</b>	<b>-</b>
Beginning Fund Balance	32,764,791	7,941,527	6,575	21,703,228	17,043,410	3,290,382	201,215,474
Increases (Decreases) in Reserve**	(5,428,890)	(737,090)	-	(301,840)	(4,173,060)	(543,460)	(2,986,160)
<b>Ending Fund Balance</b>	<b>27,335,901</b>	<b>7,204,437</b>	<b>6,575</b>	<b>21,401,388</b>	<b>12,870,350</b>	<b>2,746,922</b>	<b>198,229,314</b>

**\*\*:** Major changes in fund balance can be found on pages 87-88 of this document

## REVENUE SUMMARY BY FUNDING SOURCE

### ALL FUNDS

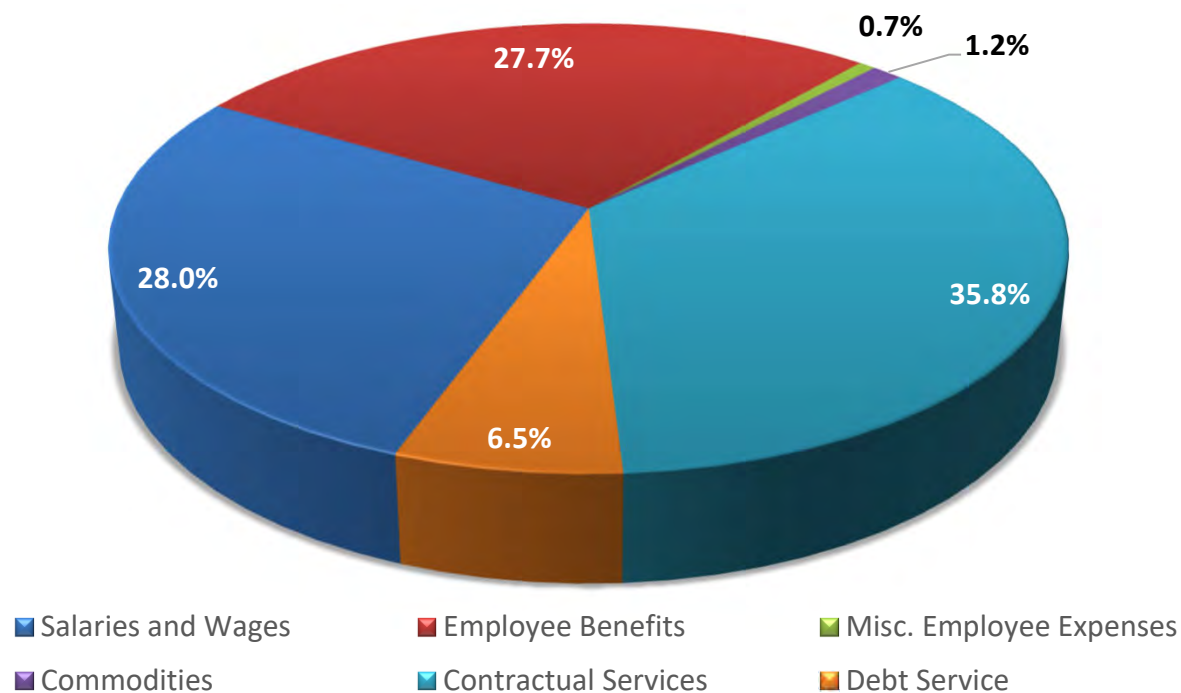


	2023 Actual	2024 Budget	2025 Budget	% Difference
Property Taxes	25,500,810	26,974,050	27,581,270	2.3%
Other taxes	30,860,477	28,579,040	29,819,760	4.3%
Licenses & Permits	2,475,558	4,419,500	7,270,000	64.5%
Intergovernmental	25,888,791	29,532,300	28,608,950	-3.1%
Charges for Services	51,874,716	57,792,910	65,493,510	13.3%
Fines	1,431,474	1,266,500	660,000	-47.9%
Investment Earnings	29,957,823	2,615,000	3,216,500	23.0%
Miscellaneous	8,264,927	6,246,410	8,563,110	37.1%
Bond/Note Proceeds	429,640	12,485,000	15,500,000	24.1%
<b>Total Operating Revenues</b>	<b>176,684,216</b>	<b>169,910,710</b>	<b>186,713,100</b>	<b>9.9%</b>
Operating Transfers	17,254,413	21,477,460	26,360,880	22.7%
<b>Total Revenues &amp; Transfers</b>	<b>193,938,629</b>	<b>191,388,170</b>	<b>213,073,980</b>	<b>11.3%</b>



## EXPENDITURE SUMMARY BY OBJECT

### ALL FUNDS



	2023 Actual	2024 Budget	2025 Budget	% Difference
Salaries and Wages	37,300,029	40,323,200	42,317,820	4.9%
Employee Benefits	38,241,104	39,715,670	41,876,420	5.4%
Misc. Employee Expenses	652,012	894,670	1,022,730	14.3%
Commodities	1,608,119	1,946,160	1,867,050	-4.1%
Contractual Services	40,471,357	49,751,140	54,090,710	8.7%
Debt Service	7,672,710	9,344,970	9,840,800	5.3%
Depreciation Expense	3,839,837	-	-	N/A
<b>Total Operating Expenditures</b>	<b>129,785,168</b>	<b>141,975,810</b>	<b>151,015,530</b>	<b>6.4%</b>
Capital Outlay	19,537,933	44,310,160	49,868,070	12.5%
Operating Transfers	17,254,413	21,477,460	26,360,880	22.7%
<b>Total Expenditures &amp; Transfers</b>	<b>166,577,514</b>	<b>207,763,430</b>	<b>227,244,480</b>	<b>9.4%</b>

## REVENUE & EXPENDITURE SUMMARY

### GENERAL FUND

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Revenues</b>					
Taxes	35,179,086	34,233,050	35,189,050	35,098,770	2.5%
Licenses and Permits	2,475,558	4,419,500	5,296,050	7,270,000	64.5%
Intergovernmental	22,103,147	21,803,800	22,096,590	21,765,290	-0.2%
Charges for Services	10,533,151	10,204,250	11,433,630	11,273,900	10.5%
Fines and Forfeits	1,362,860	1,266,500	820,000	660,000	-47.9%
Investment Earnings	1,745,519	500,000	1,200,000	500,000	0.0%
Miscellaneous	490,796	438,750	396,020	385,000	-12.3%
Operating Transfers	191,685	110,000	110,000	110,000	0.0%
<b>Total Revenues</b>	<b>74,081,802</b>	<b>72,975,850</b>	<b>76,541,340</b>	<b>77,062,960</b>	<b>5.6%</b>
<b>Expenditures</b>					
General Administration	4,554,308	5,244,870	5,334,540	5,650,610	7.7%
Police	21,673,596	23,242,480	22,841,810	24,392,650	4.9%
Fire	23,684,727	23,589,230	23,464,550	24,378,160	3.3%
Public Works	7,291,450	9,556,530	8,980,150	10,231,240	7.1%
Development Services	5,501,520	6,114,630	6,120,380	6,811,700	11.4%
Health & Human Services	1,127,129	1,539,660	1,378,790	1,549,930	0.7%
Boards & Commissions	477,142	644,180	618,660	669,970	4.0%
Operating Transfers	7,914,530	9,247,390	10,183,300	8,807,590	-4.8%
<b>Total Expenditures</b>	<b>72,224,401</b>	<b>79,178,970</b>	<b>78,922,180</b>	<b>82,491,850</b>	<b>4.2%</b>
<b>Excess/(Deficiency) of</b>	<b>1,857,401</b>	<b>(6,203,120)</b>	<b>(2,380,840)</b>	<b>(5,428,890)</b>	
<b>Revenues over Expenditures</b>					
<b>Fund Reserves Utilized</b>	<b>-</b>	<b>6,250,000</b>	<b>2,400,000</b>	<b>5,450,000</b>	
<b>Net Revenues over Expenditures</b>	<b>1,857,401</b>	<b>46,880</b>	<b>19,160</b>	<b>21,110</b>	

## REVENUE DETAIL

### GENERAL FUND

Account Name	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Taxes</b>					
Property Taxes, Current	13,512,778	13,604,510	13,604,510	13,604,510	0.0%
Property Taxes, Prior	552,733	50,000	310,000	50,000	0.0%
Hotel Tax	1,472,830	1,350,000	1,400,000	1,400,000	3.7%
Real Estate Transfer Tax	1,762,659	1,000,000	1,200,000	1,100,000	10.0%
Home Rule Sales Tax	5,439,627	5,100,000	5,200,000	5,200,000	2.0%
Food and Beverage Tax	619,043	550,580	550,580	550,580	0.0%
Telecommunications Tax	835,058	714,000	850,000	722,500	1.2%
Property Taxes - Fire	4,381,285	4,832,520	4,832,520	5,013,270	3.7%
Property Taxes - Police	5,879,534	6,436,440	6,436,440	6,862,910	6.6%
Prior Year Property Taxes - Fire	56,854	20,000	110,000	20,000	0.0%
Prior Year Property Taxes - Police	75,925	20,000	140,000	20,000	0.0%
Vehicle Wholesale Tax	159,271	175,000	175,000	175,000	0.0%
Entertainment Tax	394,068	350,000	350,000	350,000	0.0%
Transportation Tax	37,421	30,000	30,000	30,000	0.0%
<b>Total Taxes</b>	<b>35,179,086</b>	<b>34,233,050</b>	<b>35,189,050</b>	<b>35,098,770</b>	<b>2.5%</b>
<b>Licenses &amp; Permits</b>					
Business Licenses	410,604	380,000	380,000	380,000	0.0%
Liquor Licenses	263,523	265,000	265,000	265,000	0.0%
Animal Licenses	7,196	7,500	980	-	-100.0%
Building Permits	1,794,050	3,767,000	4,650,000	6,625,000	75.9%
Taxi/Livery Licenses	185	-	70	-	N/A
<b>Total Licenses &amp; Permits</b>	<b>2,475,558</b>	<b>4,419,500</b>	<b>5,296,050</b>	<b>7,270,000</b>	<b>64.5%</b>
<b>Intergovernmental</b>					
Sales Tax	9,912,739	9,500,000	9,600,000	9,785,000	3.0%
Local Use Tax	2,067,674	2,237,270	2,011,450	1,343,000	-40.0%
Income Tax	8,446,080	8,700,000	8,858,000	9,128,850	4.9%
Replacement Tax	772,658	490,000	510,000	586,500	19.7%
Replacement Tax - Fire	44,842	24,570	24,570	24,570	0.0%
Replacement Tax - Police	44,842	24,570	24,570	24,570	0.0%
Grants	151,981	201,390	351,000	200,000	-0.7%
Foreign Fire Insurance Tax	102,487	80,000	80,000	80,000	0.0%
Fire Protection Dist. Tax	66,788	66,000	66,000	66,000	0.0%
Property Taxes - Road & Bridge	316,686	310,000	310,000	310,000	0.0%

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## REVENUE DETAIL

### GENERAL FUND

Account Name	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
Cook County Gas Tax Rebate	10,492	10,000	10,000	10,000	0.0%
Tobacco Grant Revenue	2,185	1,000	1,000	1,000	0.0%
Emergency Ops Grant Revenue	13,872	30,000	15,000	15,000	-50.0%
Cannabis Use Tax	80,228	85,000	85,000	90,800	6.8%
Cannabis Excise Tax	69,593	44,000	150,000	100,000	127.3%
<b>Total Intergovernmental</b>	<b>22,103,147</b>	<b>21,803,800</b>	<b>22,096,590</b>	<b>21,765,290</b>	<b>-0.2%</b>
<b>Charges for Services</b>					
Plan Review Fees	7,284	5,000	5,000	5,000	0.0%
Hearing Fees	15,960	30,000	20,000	20,000	-33.3%
Engineering Fees	320,448	200,000	1,500,000	1,000,000	400.0%
Ambulance Fees	1,700,536	2,200,000	2,000,000	2,400,000	9.1%
GEMT Revenue	3,145,427	3,000,000	3,000,000	3,000,000	0.0%
Counseling Fees	36,745	35,000	35,000	35,000	0.0%
Health Clinic Fees	28,432	25,000	25,000	25,000	0.0%
Snow Removal Fees	2,501	2,500	2,500	2,500	0.0%
Police Hireback	450,604	400,000	400,000	400,000	0.0%
Hireback - Arena	301,136	208,250	228,500	210,000	0.8%
Report Fees- Police	9,862	8,000	8,000	8,000	0.0%
False Alarm Fees	25,900	30,000	25,000	25,000	-16.7%
Counter Sales	6	-	-	-	N/A
Smoke Detector/Lock Box	5,755	-	2,000	1,500	N/A
Lease Payments	718,648	500,000	525,630	573,500	14.7%
GASB 87 Lease Activity	212,436	-	-	-	N/A
Cable TV Franchise Fee	487,677	540,000	460,000	460,000	-14.8%
Cable TV PEG Fee	25,262	30,000	30,000	30,000	0.0%
AT&T Franchise Fee	83,939	85,500	76,000	68,400	-20.0%
AT&T PEG Fee	16,788	20,000	20,000	20,000	0.0%
Fourth of July Proceeds	104,548	75,000	106,000	100,000	33.3%
Equipment Usage	219,073	190,000	200,000	200,000	5.3%
Employee Insurance Payments	1,718,333	1,650,000	1,800,000	1,800,000	9.1%
Passport Revenues	15,785	20,000	15,000	15,000	-25.0%
Wireless Alarm Subscribers	624,595	700,000	700,000	625,000	-10.7%
Rental Inspection Fees	255,471	250,000	250,000	250,000	0.0%
<b>Total Charges for Services</b>	<b>10,533,151</b>	<b>10,204,250</b>	<b>11,433,630</b>	<b>11,273,900</b>	<b>10.5%</b>

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## REVENUE DETAIL

### GENERAL FUND

Account Name	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Fines &amp; Forfeits</b>					
Court Fines, County	127,952	120,000	120,000	120,000	0.0%
Ticket Fines, Village	272,499	250,000	250,000	250,000	0.0%
Overweight Truck Permits	13,880	6,500	10,000	10,000	53.8%
Red Light Camera Revenue	903,746	850,000	400,000	240,000	-71.8%
Local Debt Recovery	44,783	40,000	40,000	40,000	0.0%
<b>Total Fines &amp; Forfeits</b>	<b>1,362,860</b>	<b>1,266,500</b>	<b>820,000</b>	<b>660,000</b>	<b>-47.9%</b>
<b>Investment Earnings</b>					
Interest Income	1,498,712	500,000	1,200,000	500,000	0.0%
Unrealized Gain on Investments	246,807	-	-	-	N/A
<b>Total Investment Earnings</b>	<b>1,745,519</b>	<b>500,000</b>	<b>1,200,000</b>	<b>500,000</b>	<b>0.0%</b>
<b>Miscellaneous</b>					
Reimbursements/Recoveries	125,688	150,000	150,000	150,000	0.0%
Sale of Equipment	32,198	50,000	50,000	50,000	0.0%
Miscellaneous Revenue	31,347	10,000	24,000	15,000	50.0%
Board & Commissions Contrib.	21,634	15,000	15,000	15,000	0.0%
Sister Cities Proceeds	21,316	10,000	10,000	10,000	0.0%
HE Park District Contributions	4,500	4,500	4,500	4,500	0.0%
Annexation Fees-University Pl.	5,883	-	2,020	-	N/A
S. Barrington Fuel Reimburse.	44,355	35,000	35,000	35,000	0.0%
Celebrations Comm. Contrib.	10	-	-	-	N/A
Veterans Memorial Contrib.	367	500	500	500	0.0%
Tollway Fire/Ambulance Pmts	44,730	25,000	30,000	30,000	20.0%
Terminal Reserve Revenue	33,222	-	-	-	N/A
Eneroc Electricity Credit	6,090	10,000	-	-	-100.0%
Aggregate Civic Contribution	40,102	43,750	-	-	-100.0%
Platzkonzert Commission Cont.	25,793	40,000	30,000	30,000	-25.0%
Schaumburg Township Fuel Reimb	53,561	45,000	45,000	45,000	0.0%
<b>Total Miscellaneous</b>	<b>490,796</b>	<b>438,750</b>	<b>396,020</b>	<b>385,000</b>	<b>-12.3%</b>
<b>Operating Transfers</b>					
Transfer from Asset Seizure	141,685	110,000	110,000	110,000	0.0%
Transfer from Municipal Waste	50,000	-	-	-	N/A
<b>Total Operating Transfers</b>	<b>191,685</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>74,081,802</b>	<b>72,975,850</b>	<b>76,541,340</b>	<b>77,062,960</b>	<b>5.6%</b>

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>General Government</b>					
Legislative	368,911	453,860	423,730	490,920	8.2%
Administration	1,041,537	1,211,260	1,286,480	1,327,830	9.6%
Legal	382,237	516,690	611,430	515,360	-0.3%
Finance	1,298,539	1,371,670	1,359,490	1,454,790	6.1%
Village Clerk	263,606	265,440	279,180	291,450	9.8%
Human Resource Management	672,799	779,180	783,070	936,200	20.2%
Communications	438,071	545,380	493,520	524,270	-3.9%
Emergency Operations	88,607	101,390	97,640	109,790	8.3%
<b>Total General Government</b>	<b>4,554,308</b>	<b>5,244,870</b>	<b>5,334,540</b>	<b>5,650,610</b>	<b>7.7%</b>
<b>Police Department</b>					
Administration	1,660,979	1,866,750	1,878,450	1,972,120	5.6%
Juvenile	672,004	698,340	755,020	778,350	11.5%
Tactical	1,062,666	1,158,970	1,161,260	1,225,430	5.7%
Patrol and Response	13,371,927	14,088,720	14,177,960	15,032,100	6.7%
Traffic Control	1,002,693	1,118,720	882,620	885,140	-20.9%
Investigations	1,646,664	1,628,860	1,628,140	1,713,200	5.2%
Community Relations	9,735	12,800	12,670	17,800	39.1%
Communications	437,362	392,000	392,000	392,000	0.0%
Canine	2,917	196,490	8,180	204,640	4.1%
Special Services	244,707	229,010	225,650	229,210	0.1%
Records	324,063	396,790	399,020	411,570	3.7%
Administrative Services	1,237,879	1,455,030	1,320,840	1,531,090	5.2%
<b>Total Police Department</b>	<b>21,673,596</b>	<b>23,242,480</b>	<b>22,841,810</b>	<b>24,392,650</b>	<b>4.9%</b>
<b>Fire Department</b>					
Administration	982,260	1,047,310	1,059,550	965,790	-7.8%
Public Education	93,854	108,570	116,720	144,540	33.1%
Suppression	10,089,412	10,777,590	10,709,130	11,254,860	4.4%
Emergency Medical Services	11,800,669	10,946,070	10,879,740	11,270,540	3.0%
Prevention	675,452	655,990	647,780	687,630	4.8%
Fire Stations	43,079	53,700	51,630	54,800	2.0%
<b>Total Fire Department</b>	<b>23,684,727</b>	<b>23,589,230</b>	<b>23,464,550</b>	<b>24,378,160</b>	<b>3.3%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Public Works</b>					
Administration	263,433	361,490	378,110	414,850	14.8%
Snow and Ice Control	1,643,525	2,091,810	1,949,750	2,200,930	5.2%
Traffic Operations	1,236,318	1,406,810	1,346,360	1,336,470	-5.0%
Forestry	1,124,488	2,263,060	1,822,090	2,098,880	-7.3%
Facilities	1,225,038	1,302,530	1,328,530	1,522,930	16.9%
Fleet Services	1,432,946	1,652,800	1,686,780	1,897,770	14.8%
F.A.S.T.	193,127	239,790	234,560	237,910	-0.8%
Storm Sewers	169,496	238,240	233,970	521,500	118.9%
Traffic Control	3,080	-	-	-	N/A
<b>Total Public Works</b>	<b>7,291,450</b>	<b>9,556,530</b>	<b>8,980,150</b>	<b>10,231,240</b>	<b>7.1%</b>
<b>Development Services</b>					
Administration	452,754	454,180	448,880	473,710	4.3%
Planning	732,946	969,870	1,088,630	1,126,550	16.2%
Code Enforcement	1,797,470	1,829,600	1,778,060	2,013,140	10.0%
Transportation & Engineering	1,442,351	1,677,560	1,620,990	1,970,730	17.5%
Economic Development	1,075,998	1,183,420	1,183,820	1,227,570	3.7%
<b>Total Development Services</b>	<b>5,501,520</b>	<b>6,114,630</b>	<b>6,120,380</b>	<b>6,811,700</b>	<b>11.4%</b>
<b>Health &amp; Human Services</b>					
Health & Human Services	1,127,129	1,539,660	1,378,790	1,549,930	0.7%
<b>Total Health &amp; Human Services</b>	<b>1,127,129</b>	<b>1,539,660</b>	<b>1,378,790</b>	<b>1,549,930</b>	<b>0.7%</b>
<b>Boards &amp; Commissions</b>					
Fourth of July Commission	156,666	213,930	217,890	241,110	12.7%
Fire and Police Commission	53,029	104,230	73,490	96,780	-7.1%
Misc. Boards & Commissions	267,447	326,020	327,280	332,080	1.9%
<b>Total Boards &amp; Commissions</b>	<b>477,142</b>	<b>644,180</b>	<b>618,660</b>	<b>669,970</b>	<b>4.0%</b>
<b>General Fund Total before Operating Transfers</b>	<b>64,309,872</b>	<b>69,931,580</b>	<b>68,738,880</b>	<b>73,684,260</b>	<b>5.4%</b>

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## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2023 Actual	2024 Budget	2024 Estimate	2024 Budget	% Difference
<b>Operating Transfers</b>					
to 2015 GODS	121,279	123,300	123,300	124,100	0.6%
to 2017 GODS	178,757	176,550	176,550	184,300	4.4%
to 2018 GODS	790,220	935,220	929,600	1,025,220	9.6%
to 2019 GODS	136,199	136,710	136,710	136,700	0.0%
to Prairie Stone Capital	-	50,000	-	-	-100.0%
to Capital Improvement	2,649,254	1,570,000	1,809,900	920,000	-41.4%
to Capital Vehicle & Equipment	1,824,942	3,274,880	5,159,710	1,990,270	-39.2%
to Road Improvement	50,000	615,000	265,000	1,182,500	92.3%
to NOW Arena Operating	-	724,850	-	947,000	30.6%
to Information System	1,224,627	1,630,880	1,377,670	1,492,470	-8.5%
to Stormwater Management	937,000	10,000	-	-	-100.0%
to MFT	2,252	-	-	-	N/A
to Stonington/Pembroke TIF	-	-	16,620	-	N/A
to 2024 G.O. Debt Service	-	-	188,240	385,030	N/A
to Municipal Waste	-	-	-	420,000	N/A
<b>Total Operating Transfers</b>	<b>7,914,530</b>	<b>9,247,390</b>	<b>10,183,300</b>	<b>8,807,590</b>	<b>-4.8%</b>
<b>Total Expenditures</b>	<b>72,224,401</b>	<b>79,178,970</b>	<b>78,922,180</b>	<b>82,491,850</b>	<b>4.2%</b>

## EXPENDITURE SUMMARY BY OBJECT

### GENERAL FUND

Object	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Salaries &amp; Wages</b>					
General Administration	2,987,915	3,414,030	3,345,660	3,658,640	7.2%
Police	10,903,966	11,417,280	11,208,920	11,879,400	4.0%
Fire	12,068,330	12,688,460	12,434,490	13,135,700	3.5%
Public Works	3,368,624	3,920,990	3,758,100	4,287,740	9.4%
Development Services	3,097,065	3,397,720	3,314,400	3,681,960	8.4%
Health & Human Services	717,823	858,640	824,430	948,050	10.4%
Boards & Commissions	66,680	85,200	77,580	79,390	-6.8%
<b>Total Salaries &amp; Wages</b>	<b>33,210,403</b>	<b>35,782,320</b>	<b>34,963,580</b>	<b>37,670,880</b>	<b>5.3%</b>
<b>Employee Benefits</b>					
General Administration	1,182,622	1,264,780	1,250,590	1,287,310	1.8%
Police	8,862,253	9,483,050	9,453,620	9,960,430	5.0%
Fire	6,963,749	7,290,490	7,322,390	7,529,640	3.3%
Public Works	1,434,110	1,562,390	1,515,750	1,672,060	7.0%
Development Services	1,206,199	1,353,350	1,328,440	1,442,580	6.6%
Health & Human Services	263,895	356,630	344,980	343,950	-3.6%
Boards & Commissions	37,618	39,240	37,400	39,790	1.4%
<b>Total Employee Benefits</b>	<b>19,950,445</b>	<b>21,349,930</b>	<b>21,253,170</b>	<b>22,275,760</b>	<b>4.3%</b>
<b>Misc. Employee Benefits</b>					
General Administration	65,911	83,020	64,780	142,900	72.1%
Police	174,395	238,580	227,130	235,450	-1.3%
Fire	257,169	325,120	367,750	374,060	15.1%
Public Works	42,096	58,020	62,740	66,860	15.2%
Development Services	60,121	99,600	73,860	111,650	12.1%
Health & Human Services	4,865	11,100	10,590	10,460	-5.8%
Boards & Commissions	-	1,580	400	1,600	1.3%
<b>Total Misc. Employee Benefits</b>	<b>604,556</b>	<b>817,020</b>	<b>807,250</b>	<b>942,980</b>	<b>15.4%</b>
<b>Commodities</b>					
General Administration	181,491	175,090	174,110	176,500	0.8%
Police	88,909	112,520	111,720	134,040	19.1%
Fire	83,323	126,250	125,840	106,150	-15.9%
Public Works	827,958	1,178,850	1,059,000	1,162,350	-1.4%
Development Services	38,758	28,750	29,610	30,500	6.1%
Health & Human Services	48,680	60,260	49,660	68,170	13.1%
Boards & Commissions	441	600	600	1,100	83.3%
<b>Total Commodities</b>	<b>1,269,560</b>	<b>1,682,320</b>	<b>1,550,540</b>	<b>1,678,810</b>	<b>-0.2%</b>

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## EXPENDITURE SUMMARY BY OBJECT

### GENERAL FUND

Object	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Contractual Services</b>					
General Administration	1,062,384	1,321,290	1,548,140	1,493,220	13.0%
Police	1,632,646	1,980,690	1,803,160	1,900,540	-4.0%
Fire	4,177,645	3,053,570	3,097,300	3,126,020	2.4%
Public Works	2,224,244	3,400,220	3,059,920	3,503,990	3.1%
Development Services	1,191,207	1,323,930	1,455,680	1,629,340	23.1%
Health & Human Services	91,865	253,030	149,130	179,300	-29.1%
Boards & Commissions	372,403	517,560	502,680	548,090	5.9%
<b>Total Contractual Services</b>	<b>10,752,394</b>	<b>11,850,290</b>	<b>11,616,010</b>	<b>12,380,500</b>	<b>4.5%</b>
<b>Capital Outlay</b>					
General Administration	20,926	9,000	9,710	100	-98.9%
Police	11,428	10,360	37,260	282,790	2629.6%
Fire	134,511	105,340	116,780	106,590	1.2%
Public Works	162,368	201,400	286,300	368,500	83.0%
Development Services	38,310	21,500	19,300	20,950	-2.6%
<b>Total Capital Outlay</b>	<b>367,543</b>	<b>347,600</b>	<b>469,350</b>	<b>778,930</b>	<b>124.1%</b>
<b>Operating Transfers</b>					
to 2015 GODS	121,279	123,300	123,300	124,100	0.6%
to 2017 GODS	178,757	176,550	176,550	184,300	4.4%
to 2018 GODS	790,220	935,220	929,600	1,025,220	9.6%
to 2019 GODS	136,199	136,710	136,710	136,700	0.0%
to Prairie Stone Capital	-	50,000	-	-	N/A
to Capital Improvement	2,649,254	1,570,000	1,809,900	920,000	-41.4%
to Capital Vehicle & Equipment	1,824,942	3,274,880	5,159,710	1,990,270	-39.2%
to Road Improvement	50,000	615,000	265,000	1,182,500	92.3%
to NOW Arena Operating	-	724,850	-	947,000	30.6%
to Information System	1,224,627	1,630,880	1,377,670	1,492,470	-8.5%
to Stormwater Management	937,000	10,000	-	-	-100.0%
to Motor Fuel Tax Fund	2,252	-	-	-	N/A
to Stonington/Pembroke TIF	-	-	16,620	-	N/A
to 2024 G.O. Debt Service	-	-	188,240	385,030	N/A
to Municipal Waste	-	-	-	420,000	N/A
<b>Total Operating Transfers</b>	<b>7,914,530</b>	<b>9,247,390</b>	<b>10,183,300</b>	<b>8,807,590</b>	<b>-4.8%</b>
<b>Cost Allocations</b>					
Water Fund Cost Allocation	(1,767,170)	(1,855,300)	(1,878,420)	(2,001,000)	7.9%
CDBG Fund Cost Allocation	(77,860)	(42,600)	(42,600)	(42,600)	0.0%
<b>Total Cost Allocations</b>	<b>(1,845,030)</b>	<b>(1,897,900)</b>	<b>(1,921,020)</b>	<b>(2,043,600)</b>	<b>7.7%</b>
<b>Total - All Objects</b>	<b>72,224,401</b>	<b>79,178,970</b>	<b>78,922,180</b>	<b>82,491,850</b>	<b>4.2%</b>

## REVENUE SUMMARY BY FUND

### OTHER FUNDS

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	2,397,275	2,259,720	2,377,840	2,392,840	5.9%
Asset Seizure	109,253	-	171,640	-	N/A
Municipal Waste System	3,194,255	3,274,990	3,283,750	3,851,980	17.6%
Roselle Road TIF	909,649	840,000	900,000	860,000	2.4%
Community Dev. Block Grant	452,675	367,600	317,600	157,600	-57.1%
Higgins/Hassell Rds TIF	739,069	457,500	620,000	615,000	34.4%
Barrington/Higgins TIF	374,165	-	50,000	-	N/A
Lakewood Center TIF	6,312,035	555,000	575,000	570,000	2.7%
Higgins/Old Sutton TIF	11,318	2,528,180	4,000	2,528,120	0.0%
Stonington & Pembroke TIF	-	444,180	279,740	444,250	0.0%
<b>Total Special Revenue Funds</b>	<b>14,499,695</b>	<b>10,727,170</b>	<b>8,579,570</b>	<b>11,419,790</b>	<b>6.5%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	121,279	123,300	123,300	124,100	0.6%
2016 G.O. Debt Service	340,039	330,100	337,300	1,480,100	348.4%
2017A&B G.O. Debt Service	178,757	176,550	176,550	184,300	4.4%
2018 G.O. Debt Service	2,789,455	2,862,200	2,910,580	1,813,200	-36.7%
2019 G.O. Debt Service	136,199	136,710	136,710	136,700	0.0%
2025 G.O. Debt Service	-	-	188,240	385,030	N/A
<b>Total Debt Service Funds</b>	<b>3,565,729</b>	<b>3,628,860</b>	<b>3,684,440</b>	<b>4,123,430</b>	<b>13.63%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	4,225,000	5,870,000	6,435,400	3,215,000	-45.2%
Road Improvements	6,939,431	7,243,750	6,348,900	15,399,600	112.6%
Capital Vehicle & Equipment	2,173,715	5,909,220	6,076,140	4,495,270	-23.9%
Capital Replacement	406,161	100,000	350,000	200,000	100.0%
Central Rd Corridor Improvement	1,284	500	1,000	500	0.0%
Hoffman Blvd Bridge Maintenance	14,102	-	15,000	10,000	N/A
Western Corridor	138,648	1,457,250	867,750	1,616,250	10.9%
Prairie Stone Capital	38,311	2,550,000	335,000	3,950,000	54.9%
West. Area Traffic Improvement	630	-	900	23,060	N/A
Central Area Impact Fee	613,539	5,000	-	-	-100.0%
West. Area Rd. Impact Fee	900,271	200	50,300	370,000	184900.0%
2019 Capital Project	536,905	-	25,000	-	N/A
2023 Capital Project	-	9,900,000	9,195,020	220,000	-97.8%
2025 Capital Project	-	-	-	15,500,000	N/A
Stormwater Management	1,535,720	2,580,000	3,210,000	3,120,000	20.9%
<b>Total Capital Projects Funds</b>	<b>17,523,717</b>	<b>35,615,920</b>	<b>32,910,410</b>	<b>48,119,680</b>	<b>35.1%</b>

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## REVENUE SUMMARY BY FUND

### OTHER FUNDS

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	22,827,692	25,381,960	25,742,660	24,846,520	-2.1%
NOW Arena Operating	3,846,568	3,929,200	3,616,750	4,566,350	16.2%
NOW Arena Activity	10,730,154	14,947,160	14,947,160	17,811,290	19.2%
2015A&C G.O. Debt Service	3,778,278	3,830,080	3,850,640	3,823,080	-0.2%
<b>Total Enterprise Funds</b>	<b>41,182,692</b>	<b>48,088,400</b>	<b>48,157,210</b>	<b>51,047,240</b>	<b>6.2%</b>
<b>Internal Service Funds</b>					
Insurance	2,498,801	2,079,240	2,100,440	2,178,730	4.8%
Information Systems	2,646,890	3,416,630	3,417,520	3,695,600	8.2%
<b>Total Internal Service Funds</b>	<b>5,145,691</b>	<b>5,495,870</b>	<b>5,517,960</b>	<b>5,874,330</b>	<b>6.9%</b>
<b>Trust Funds</b>					
Police Pension	17,946,203	8,079,010	8,017,240	8,538,710	5.7%
Firefighters Pension	19,993,100	6,777,090	6,757,950	6,887,840	1.6%
<b>Total Trust Funds</b>	<b>37,939,303</b>	<b>14,856,100</b>	<b>14,775,190</b>	<b>15,426,550</b>	<b>3.8%</b>
<b>Total Other Funds</b>	<b>119,856,827</b>	<b>118,412,320</b>	<b>113,624,780</b>	<b>136,011,020</b>	<b>14.9%</b>

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2023	2024	2024	2025	%
	Actual	Budget	Estimate	Budget	Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	2,603,516	2,325,000	2,620,000	3,317,500	42.7%
Asset Seizure	251,700	147,500	151,180	141,500	-4.1%
Municipal Waste System	3,412,137	3,242,390	3,362,290	3,687,900	13.7%
Roselle Road TIF	1,356,051	138,180	108,120	1,118,250	709.27%
Community Dev. Block Grant	401,911	367,600	317,600	157,600	-57.13%
Higgins/Hassell TIF	510,187	523,180	693,120	223,250	-57.33%
Barrington/Higgins TIF	149,682	291,500	2,500	294,130	0.90%
Lakewood Center TIF	6,188,329	289,180	88,120	244,250	-15.54%
Higgins/Old Sutton TIF	16,874	2,528,180	8,120	2,528,250	0.00%
Stonington & Pembroke TIF	16,620	444,180	263,120	444,250	0.02%
<b>Total Special Revenue Funds</b>	<b>14,907,006</b>	<b>10,296,890</b>	<b>7,614,170</b>	<b>12,156,880</b>	<b>18.1%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	121,279	123,300	123,300	124,100	0.6%
2016 G.O. Debt Service	330,079	330,100	330,100	1,480,100	348.4%
2017A G.O. Debt Service	178,757	176,550	176,550	184,300	4.4%
2018 G.O. Debt Service	2,861,679	2,862,200	2,862,200	1,813,200	-36.7%
2019 G.O. Debt Service	136,199	136,710	136,710	136,700	0.0%
2024 G.O. Debt Service	-	-	188,240	385,030	N/A
<b>Total Debt Service Funds</b>	<b>3,627,993</b>	<b>3,628,860</b>	<b>3,628,860</b>	<b>4,123,430</b>	<b>13.63%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	4,441,508	6,041,250	6,490,040	3,097,500	-48.7%
Road Improvements	7,184,909	8,316,250	7,457,500	15,839,600	90.5%
Capital Vehicle & Equipment	1,612,225	5,904,220	6,031,140	4,490,270	-23.9%
Capital Replacement	-	2,000,000	300,000	5,360,000	168.0%
Hoffman Blvd Bridge Maintenance	2,402	40,000	-	80,000	100.0%
Western Corridor	15,000	1,427,250	767,750	1,566,250	9.7%
Prairie Stone Capital	86,260	3,250,000	950,000	3,950,000	21.5%
West. Area Traffic Improvement	-	-	-	25,000	N/A
Central Area Impact Fee	619,450	-	-	-	N/A
West. Area Rd. Impact Fee	319	200	300	1,300,300	650050.0%
2019 Capital Project	-	-	780,000	-	N/A
2023 Capital Project	-	9,900,000	1,152,030	8,259,400	-16.6%
2025 Capital Project	-	-	-	1,550,000	N/A
Stormwater Management	853,165	2,574,600	3,184,300	2,903,200	12.8%
<b>Total Capital Projects Funds</b>	<b>14,815,238</b>	<b>39,453,770</b>	<b>27,113,060</b>	<b>48,421,520</b>	<b>22.7%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	22,375,009	29,799,460	27,828,740	28,917,550	-3.0%
NOW Arena Operating	3,195,540	3,961,810	4,195,870	4,668,380	17.8%
NOW Arena Activity	10,788,817	14,947,160	14,947,160	17,811,290	19.2%
2015A&C G.O. Debt Service	3,827,587	3,830,080	3,830,080	3,823,080	-0.2%
<b>Total Enterprise Funds</b>	<b>40,186,953</b>	<b>52,538,510</b>	<b>50,801,850</b>	<b>55,220,300</b>	<b>5.1%</b>
<b>Internal Service Funds</b>					
Insurance	1,685,546	2,157,470	2,158,590	2,362,160	9.5%
Information Systems	2,392,794	3,366,330	3,337,540	4,055,630	20.5%
<b>Total Internal Service Funds</b>	<b>4,078,340</b>	<b>5,523,800</b>	<b>5,496,130</b>	<b>6,417,790</b>	<b>16.2%</b>
<b>Trust Funds</b>					
Police Pension	8,880,911	9,097,960	9,502,310	9,774,700	7.4%
Firefighters Pension	7,856,671	8,044,670	8,232,660	8,638,010	7.4%
<b>Total Trust Funds</b>	<b>16,737,582</b>	<b>17,142,630</b>	<b>17,734,970</b>	<b>18,412,710</b>	<b>7.4%</b>
<b>Total Other Funds</b>	<b>94,353,112</b>	<b>128,584,460</b>	<b>112,389,040</b>	<b>144,752,630</b>	<b>12.6%</b>

## 2024 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
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
2024	2025	-	6,862,911	5,013,271	13,604,510	9,695,267	(7,594,687)	27,581,272
Inc (Dec) over PY		-	370,541	205,346	-	493,331	(493,331)	575,887
Percent Inc (Dec)		n/a	5.7%	4.3%	0.0%	5.4%	6.9%	2.1%

(continued below)

Levy Year	Fiscal Year	Loss & Cost 2%	Total Extension	(6) EAV	Rate	Inc (Dec) Over Prior Yr	Inc (Dec) in EAV
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	1,991,155,078	1.384	-11.4%	19.2%
2024	2025	551,625	28,132,897	1,951,331,976	1.442	4.2%	-2.0%
Inc (Dec) over PY		11,517	587,404	(39,823,102)	0.058		
Percent Inc (Dec)		2.1%	2.1%	-2.0%	4.2%		



## FULL-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	2023 Actual	2025 Budget	2025 Budget	Change from Prior Year
<b>General Government</b>				
Legislative	1.05	1.05	1.05	0.00
Administration	5.53	6.35	6.35	0.00
Legal	1.39	1.39	1.39	0.00
Finance	12.44	12.44	12.44	0.00
Village Clerk	3.00	3.00	3.00	0.00
Human Resource Management	4.20	4.20	4.40	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>30.81</b>	<b>31.63</b>	<b>31.83</b>	<b>0.20</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	64.75	64.75	0.00
Traffic Control	2.00	3.00	3.00	0.00
Investigations	8.00	7.00	7.00	0.00
Canine	0.00	1.00	1.00	0.00
Records	3.70	4.50	4.50	0.00
Administrative Services	14.20	15.20	15.00	(0.20)
<b>Total Police Department</b>	<b>106.40</b>	<b>109.70</b>	<b>109.50</b>	<b>(0.20)</b>
<b>Fire Department</b>				
Administration	3.20	3.20	2.80	(0.40)
Public Education	0.20	0.20	0.30	0.10
Suppression	46.25	46.25	46.65	0.40
Emergency Medical Services	45.35	45.35	45.25	(0.10)
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	2023 Actual	2024 Budget	2025 Budget	Change from Prior Year
<b>Public Works</b>				
Administration	1.64	1.92	1.92	0.00
Snow & Ice Control	8.94	9.34	9.68	0.34
Traffic Operations	7.16	7.36	6.51	(0.85)
Forestry	7.10	7.30	7.30	0.00
Facilities	4.95	4.95	5.35	0.40
Fleet Services	4.80	5.50	6.35	0.85
F.A.S.T.	0.83	0.83	0.83	0.00
Storm Sewers	0.83	0.83	1.96	1.13
<b>Total Public Works</b>	<b>36.25</b>	<b>38.03</b>	<b>39.90</b>	<b>1.87</b>
<b>Development Services</b>				
Administration	2.39	2.10	2.00	(0.10)
Planning	5.00	5.41	5.13	(0.28)
Code Enforcement	15.64	14.99	15.59	0.60
Transportation & Engineering	9.53	10.37	10.90	0.53
Economic Development	2.29	3.00	3.00	0.00
<b>Total Development Services</b>	<b>34.85</b>	<b>35.87</b>	<b>36.62</b>	<b>0.75</b>
<b>Total Health &amp; Human Services</b>	<b>9.80</b>	<b>10.35</b>	<b>10.35</b>	<b>0.00</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	24.40	24.29	(0.11)
Sewer	11.77	11.77	11.01	(0.76)
Water Billing	2.94	2.94	2.94	0.00
<b>Total Water &amp; Sewer</b>	<b>38.97</b>	<b>39.11</b>	<b>38.24</b>	<b>(0.87)</b>
<b>Insurance Fund</b>	<b>0.80</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>364.16</b>	<b>371.77</b>	<b>373.52</b>	<b>1.75</b>

## CHANGES IN STAFFING LEVELS

### FROM 2024 to 2025

Position Title	Dept	Division	FTE's	Action
Human Resource Generalist	General Government	Human Resource Management	0.20	Position reclassification
Human Resource Generalist	Police	Administrative Services	(0.20)	Position reclassification
Fire Chief	Fire	Administration	(0.40)	Position reclassification
Fire Chief	Fire	Public Education	0.10	Position reclassification
Fire Chief	Fire	Suppression	0.40	Position reclassification
Fire Chief	Fire	Emergency Medical Services	(0.10)	Position reclassification
Maintenance I/II	Public Works	Snow & Ice Control	0.34	Position reclassification
Maintenance I/II	Public Works	Traffic Operations	(0.85)	Position reclassification
Maintenance I/II	Public Works	Facilities	0.40	Position reclassification
Mechanic	Public Works	Fleet Services	0.85	New Position
Maintenance I/II	Public Works	Storm Sewers	1.13	Position reclassification
Administrative Assistant	Development Services	Administration	(0.10)	Position reclassification
Administrative Assistant	Development Services	Planning	(0.28)	Position reclassification
Inspector	Development Services	Code Enforcement	0.60	Change to Full Time
Civil Engineer	Development Services	Engineering	0.53	Intern
Maintenance I/II	Water & Sewer	Water	(0.11)	Position reclassification
Maintenance I/II	Water & Sewer	Sewer	(0.76)	Position reclassification
<b>Total</b>			<b>1.75</b>	

The FY2025 budget includes an 1.75 increase in full-time equivalent staff which includes:

- Police department includes the addition of Community Service Officers replacing part-time Administrative Service Officers.
- Public Works is adding a Fleet Services Mechanic.
- Development Services includes a Plumbing inspector being moved to full time and an additional seasonal intern
- General Government Human Resources Management Analyst position is being changed to full time and they are removing an intern position.

# PROJECTED IMPACT OF FISCAL YEAR 2025

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>General Fund</b>	32,764,791	76,952,960	73,684,260	110,000	8,807,590	27,335,901
<b>Special Revenue Funds</b>						
Motor Fuel Tax	1,003,645	2,392,840	-	-	3,317,500	78,985
Com. Dev. Block Grant	50,765	157,600	157,600	-	-	50,765
Asset Seizure	590,622	-	31,500	-	110,000	449,122
Municipal Waste System	92,949	3,431,980	3,687,900	420,000	-	257,029
Roselle Rd TIF	3,094,017	860,000	1,118,250	-	-	2,835,767
Barrington/Higgins TIF	1,668,103	-	294,130	-	-	1,373,973
Higgins/Hassell TIF	279,160	615,000	223,250	-	-	670,910
Lakewood Center TIF	1,068,012	570,000	214,250	-	30,000	1,393,762
Higgins/Old Sutton TIF	94,254	2,528,120	2,528,250	-	-	94,124
Stonington & Pembroke TIF	-	444,250	444,250	-	-	-
<b>Debt Service Funds</b>						
2015B G.O. Debt Service	-	-	124,100	124,100	-	-
2016 G.O. Debt Service	6,575	1,480,100	1,480,100	-	-	6,575
2017A&B G.O. Debt Service	-	-	184,300	184,300	-	-
2018 G.O. Debt Service	-	787,980	1,813,200	1,025,220	-	-
2019 G.O. Debt Service	-	-	136,700	136,700	-	-
2024 G.O. Debt Service	-	-	385,030	385,030	-	-
<b>Capital Project Funds</b>						
Capital Improvements	50,277	2,073,750	1,845,000	1,141,250	1,252,500	167,777
Road Improvements	665,907	4,097,100	15,839,600	11,302,500	-	225,907
Capital Vehicle & Equipment	1,560,231	2,505,000	4,490,270	1,990,270	-	1,565,231
Capital Replacement	8,326,952	200,000	-	-	5,360,000	3,166,952
Central Rd Corridor Improv.	58,556	500	-	-	-	59,056
Hoffman Blvd Bridge Maint.	303,407	10,000	80,000	-	-	233,407
Western Corridor	170,649	1,616,250	-	-	1,566,250	220,649
Traffic Improvement	18,695	-	-	-	-	18,695
Prairie Stone Capital Fund	112,587	500,000	3,950,000	3,450,000	-	112,587
Western Area Traffic Improv.	1,948	23,060	-	-	25,000	8
Central Area Impact Fee	-	-	-	-	-	-
West. Area Rd. Impact Fee	951,379	370,000	300	-	1,300,000	21,079
2019 Capital Project	120,397	-	-	-	-	120,397
2024 Capital Project	8,042,990	220,000	8,259,400	-	-	3,590
2025 Capital Project	-	15,500,000	1,550,000	-	-	13,950,000
Stormwater Management	1,319,253	3,120,000	2,903,200	-	-	1,536,053
<b>Enterprise funds</b>						
Water & Sewer	13,483,193	24,846,520	27,977,550	-	940,000	9,412,163
NOW Arena Operating	2,911,952	3,619,350	1,016,340	947,000	3,652,040	2,809,922
NOW Arena Activity	-	17,212,330	17,811,290	598,960	-	-
2015A & C G.O. Debt Service	648,265	770,000	3,823,080	3,053,080	-	648,265

## PROJECTED IMPACT OF FISCAL YEAR 2025

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>Internal Service Funds</b>						
Insurance	2,541,722	2,178,730	2,362,160	-	-	2,358,292
Information Systems	748,660	2,203,130	4,055,630	1,492,470	-	388,630
<b>Trust &amp; Agency Funds</b>						
Police Pension	92,311,518	8,538,710	9,774,700	-	-	91,075,528
Firefighters Pension	108,903,956	6,887,840	8,638,010	-	-	107,153,786
<b>Total Revenues &amp; Expenditures</b>		<b>186,713,100</b>	<b>200,883,600</b>	<b>26,360,880</b>	<b>26,360,880</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 16.6% (\$5,428,890) in FY2025. 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 FY2025.

#### SPECIAL REVENUE FUNDS

The Asset Seizure Fund fund balance is expected to decrease by 24.0% (\$141,500) in FY2025. This is due to the draw-down of federal forfeiture funds for allowable police related purchases.

The Motor Fuel Tax fund balance is expected to decrease by 92.1% (\$924,660) in FY2025. This is due to the planned drawdown of accumulated fund reserves for the Road Improvement Fund.

The Municipal Waste System fund balance is expected to increase by 176.5% (\$164,080) in FY2025. These funds will raise reserves, which will be used to cover future service fees.

The Barrington/Higgins TIF Fund is expected to decrease fund balance by 17.6% (\$294,130) in FY2025. This TIF had expired as of December 31, 2021 and this planned drawdown of reserves is for the final projects related to this TIF District.

The Higgins/Hassell Roads TIF Fund is expected to increase fund balance by 140.3% (\$391,750). The EAV of the TIF area is gradually seeing positive growth and accumulating fund balance for planned projects.

The Lakewood Center TIF Fund is expected to increase fund balance by 30.5% (\$325,750). 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 an increase in fund balance of 233.7% (\$117,500). This growth is due to capital revenues exceeding planned projects which will be utilized for future capital needs.

The Road Improvement Fund will experience a decrease in fund balance of 66.1% (\$440,000). This is the planned spending of accumulated reserves for street revitalization project.

The Capital Replacement Fund will experience a 62.0% (\$5,160,000) decrease in fund balance for FY2025. This is the planned spending of accumulated reserves for the Village Green improvements.

The Hoffman Blvd Bridge Maintenance Fund is expected to experience a decrease in fund balance of 23.1% (\$70,000). This is a planned drawdown of accumulated fund reserves for bridge maintenance.

# BUDGET SUMMARIES

## Village of Hoffman Estates

The Western Corridor Fund will experience an increase in fund balance of 29.3% (\$50,000) due to the projected positive investment income as interest rates remain high.

The Western Area Traffic Improvement Fund is expected to experience a decrease in fund balance of 99.6% (\$1,940) resulting from the spend-down of fund balance for capital improvements within the Road Improvement Fund.

The Western Area Road Impact Fee fund is expected to have a decrease in fund balance of 97.8% (\$930,300) in FY2025, resulting from the spend-down of fund balance for capital improvements within the Road Improvement Fund for joint County projects.

The 2024 Capital Project fund is expected to have a decrease in fund balance of 100.0% (\$8,039,400) in FY2025. This is the planned spending of bond proceeds for the construction of Fire Station #21.

The Stormwater Management fund is expected to have an increase in fund balance of 16.4% (\$216,800) in FY2025, due to an increase in stormwater fees that are needed for storm sewer and drainage improvements.

### ENTERPRISE FUNDS

The Water & Sewer Fund will have a decrease of reserves of 30.2% (\$4,071,030). These funds will be used for planned capital improvements.

### INTERNAL SERVICE FUNDS

The Information Technology Fund is expected to have a decrease in fund reserves of 48.1% (\$360,030). This is due to the planned drawdown of accumulated fund reserves for various capital projects.



# BUDGET NARRATIVES



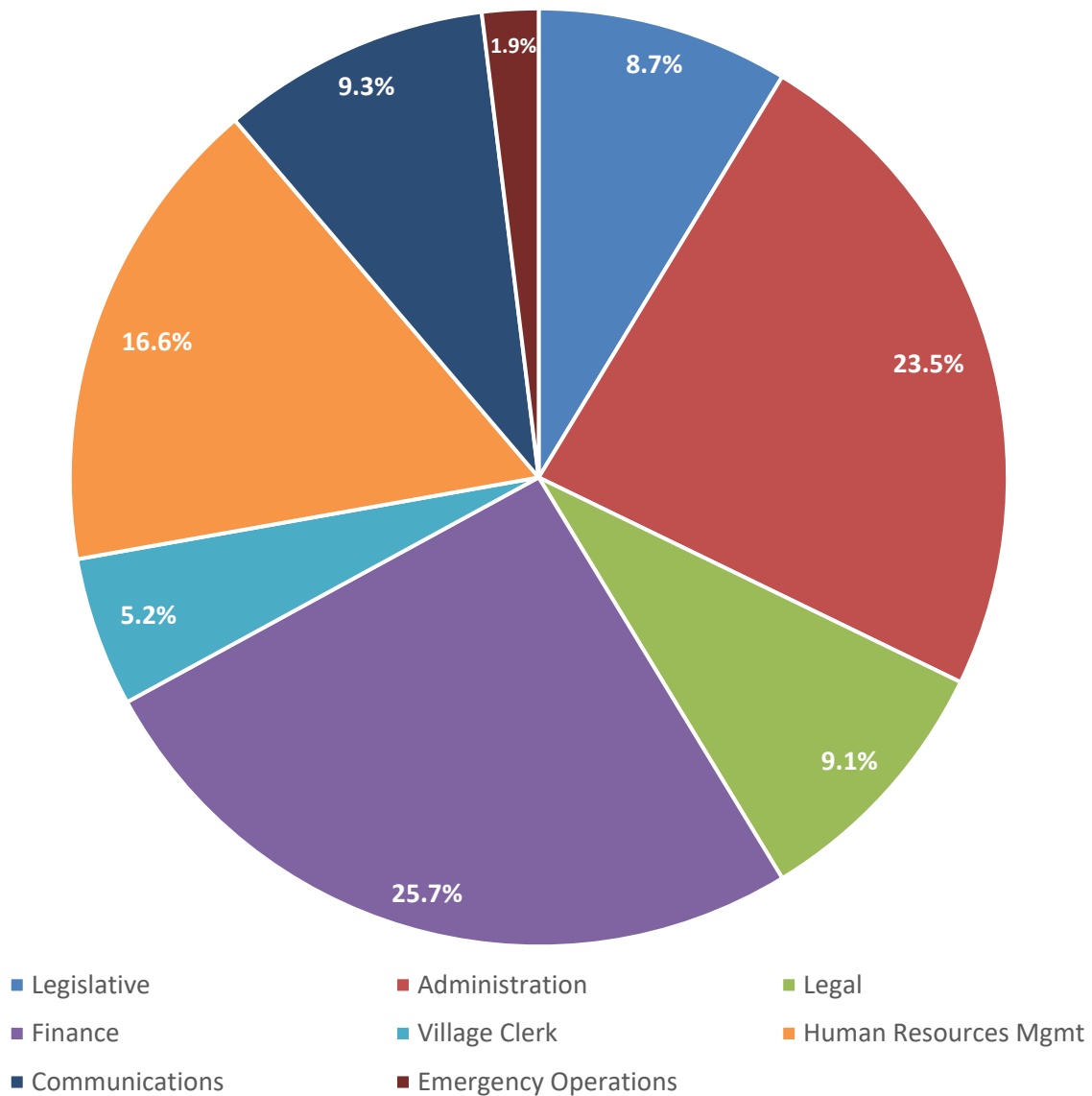
# GENERAL GOVERNMENT DEPARTMENT

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

Total Budget

\$5,650,620

Annual Expenses by Division



# GENERAL GOVERNMENT DEPARTMENT

## Annual Expenses by Division

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Legislative	368,911	453,860	423,730	490,920	8.2%
Administration	1,041,537	1,211,260	1,286,480	1,327,840	9.6%
Legal	382,237	516,690	611,430	515,360	-0.3%
Finance	1,298,539	1,371,670	1,359,490	1,454,790	6.1%
Village Clerk	263,606	265,440	279,180	291,450	9.8%
Human Resource Mangement	672,799	779,180	783,070	936,200	20.2%
Communications	438,071	545,380	493,520	524,270	-3.9%
Emergency Operations	88,607	101,390	97,640	109,790	8.3%
<b>Total</b>	<b>4,554,308</b>	<b>5,244,870</b>	<b>5,334,540</b>	<b>5,650,620</b>	<b>7.7%</b>

## Annual Expenses by Class

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	2,987,915	3,414,030	3,345,660	3,658,640	7.2%
Employee Benefits	1,182,622	1,264,780	1,250,590	1,287,310	1.8%
Misc. Employee Expenses	65,911	83,020	64,780	142,900	72.1%
Commodities	181,491	175,090	174,110	176,500	0.8%
Contractual Services	1,062,384	1,321,290	1,548,140	1,493,230	13.0%
Capital Outlay	20,926	9,000	9,710	100	-98.9%
Cost Allocation	(946,940)	(1,022,340)	(1,058,450)	(1,108,060)	8.4%
<b>Total</b>	<b>4,554,308</b>	<b>5,244,870</b>	<b>5,334,540</b>	<b>5,650,620</b>	<b>7.7%</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.

	2023	2024	2025
FTE's – Full Time	1.00	1.00	1.00
FTE's – Part Time	0.05	0.05	0.05



### 2024 Accomplishments

- Economic development continued to be a primary objective for the Mayor and Trustees and several new developments occurred in 2024 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	248,969	282,350	254,020	307,560	8.9%
Employee Benefits	58,666	62,690	59,310	68,140	8.7%
Misc. Employee Expenses	21,778	20,820	9,740	21,330	2.4%
Commodities	31,651	20,390	20,130	20,390	0.0%
Contractual Services	56,957	120,970	123,680	123,490	2.1%
Cost Allocation	(49,110)	(53,360)	(43,150)	(49,990)	-6.3%
<b>Total</b>	<b>368,911</b>	<b>453,860</b>	<b>423,730</b>	<b>490,920</b>	<b>8.2%</b>

## Budget Highlights

*Salaries*

The 8.9% increase is due to scheduled staff salary increases.

*Employee Benefits*

The 8.7% increase is due to corresponding salary increases.

*Misc. Employee Expenses*

The 2.4% increase reflects rising prices for travel, event related activities.

*Contractual Services*

The 2.1% increase in costs for commission events.

*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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	4.18	5.00	5.00
<b>FTE's – Part Time</b>	1.35	1.35	1.35



### 2024 Accomplishments

- Collaborated with Fire Department staff to plan for the reconstruction of Fire Stations 21 and 22; along with Finance, implemented a financing plan for the two new fire stations through increased ambulance fees and electric utility tax (which will offset debt service from a new bond issued in 2024 and beyond).
- Worked closely with Development Services and others to support development projects within the Village, including Bell Works, the Microsoft data center, and the Compass data center.
- Planned for construction of restroom and concession facilities at Village Green; managed a \$500,000 grant to support this work.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

- Facilitated development of a joint infrastructure CIP for 2025 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
  - 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
- Issued a formal Request for Proposals and facilitated the selection of a vendor for the replacement of the Village's current Enterprise Resource Planning (ERP) software
- Led the implementation of a new agenda management system that has created efficiencies throughout the organization
- Supported commissions and committees, including Fourth Fest, Platzkonzert and the Village Green Ad Hoc Committee
- Updated the Village's purchasing policy and researched the possibility of a purchasing manager position

### Goals, Objectives and Performance Measures

#### 2025 goals include:

- Continue improvements to the Village's GIS program:
  - Expanded, ongoing staff training effort using the services of internal GIS staff, 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
- Facilitate development projects within the Village
- Manage the construction of Fire Station 21 and the design process for Fire Station 22
- Facilitate the implementation of the Village's new ERP
- Negotiate new residential and commercial refuse and recycling contract (expires May 2025)
- Facilitate planning and construction of Village Green improvements

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

- Complete a successor collective bargaining agreement with Metropolitan Association of Police Local 96 (officers), expiring December 31, 2024; and commence negotiations for a successor collective bargaining agreement with Metropolitan Association of Police Local 97 (sergeants) and Teamsters Local 700 (Public Works); both contracts expire on December 31, 2025

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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	710,803	904,590	878,550	948,690	4.9%
Employee Benefits	223,801	286,160	278,470	266,460	-6.9%
Misc. Employee Expenses	22,219	28,110	24,110	27,750	-1.3%
Commodities	7,421	3,530	5,490	4,430	25.5%
Contractual Services	346,714	291,680	421,470	411,740	41.2%
Cost Allocation	(269,420)	(302,810)	(321,610)	(331,230)	9.4%
<b>Total</b>	<b>1,041,537</b>	<b>1,211,260</b>	<b>1,286,480</b>	<b>1,327,840</b>	<b>9.6%</b>

### Budget Highlights

#### *Salaries*

The 4.9% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 6.9% decrease is resulting from a decrease in health insurance costs.

#### *Miscellaneous Employee Expenses*

The 1.3% decrease is due to a decrease in dues and memberships.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

### *Commodities*

Commodities is seeing a modest budget increase to more accurately budget for expenditures in line items that have typically experienced overages.

### *Contractual Services*

The 41.2% increase in Contractual Services is primarily due to IT User Charges. Expenses for IT are charged to respective departments to more accurately show the cost of providing the internal service.

### *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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	0.80	0.80	0.80
<b>FTE's – Part Time</b>	0.59	0.59	0.59

**2024 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 termination of existing leases at the future Fire Station 22 property and secured a real estate tax exemption for the property.
- Providing oversight on all plats and review of supporting documents involving commercial development and/or redevelopment projects in the Village.
- Provided training for the Planning and Zoning Commission on new procedures for issuing findings of fact and recommendations to the Village Board.
- Assisted Human Resources in developing and conducting ethics training for all Village employees.
- 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 a Mayor in the review of Liquor License applications and compliance issues.
- 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.
- 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	131,432	166,650	144,820	168,900	1.4%
Employee Benefits	39,735	46,030	43,150	46,250	0.5%
Misc. Employee Expenses	872	2,300	2,120	2,370	3.0%
Commodities	5,224	7,850	6,550	2,550	-67.5%
Contractual Services	272,474	385,030	522,700	386,230	0.3%
Cost Allocation	(67,500)	(91,170)	(107,910)	(90,940)	-0.3%
<b>Total</b>	<b>382,237</b>	<b>516,690</b>	<b>611,430</b>	<b>515,360</b>	<b>-0.3%</b>

**Budget Highlights***Salaries & Wages*

The 1.4% increase is due to scheduled salary increases for staff.

*Employee Benefits*

The 0.5% increase is due to corresponding increases in salary.

*Miscellaneous Employee Benefits*

The 3.0% increase is due to an increase for the Bar Association due.

*Commodities*

The 67.5% decrease reflects the savings from the transition to the online version of the Municipal Code.

*Contractual Services*

The 0.3% increase is due to an increase of cost for the Westlaw Service and Filing Fees.

*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 19 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 four Front Counter employees are split between the Finance Division and Code Enforcement Division.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	12.00	12.00	12.00
<b>FTE's – Part Time</b>	0.44	0.44	0.44



### 2024 Accomplishments

- Received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the Comprehensive Annual Financial Report as of December 31, 2023. This is the 41<sup>st</sup> consecutive year the Village has received this award.

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2024 Operating & Capital Budget. This is the 16th 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 FY2025 budget was approved and total compensation packages for each employee exceeding \$75,000 on the Village website within 6 business days after the FY2025 budget was approved.
- Provided the following documents online to further improve information available on the Finance Department webpage: FY2024 Annual Operating Budget, FY2025-FY2029 Capital Improvements Program, and the Annual Financial Report for fiscal year ending December 31, 2023.
- 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.
- Participated in the ERP selection process where staff evaluated the ability, functionality and technical functions of the potential ERP systems. A new ERP system will be implemented starting in late 2024/early 2025.
- Issued the 2024 General Obligation Bonds which will fund the construction of Fire Station #21.
- Compiled financial data for the five-year water rate study presented to the Village Board.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	1,025,568	1,109,200	1,113,160	1,190,410	7.3%
Employee Benefits	479,788	485,980	481,840	499,270	2.7%
Misc. Employee Expenses	5,858	10,240	7,940	12,870	25.7%
Commodities	45,899	47,060	45,140	46,010	-2.2%
Contractual Services	187,407	171,380	189,010	223,220	30.2%
Cost Allocation	(445,980)	(452,190)	(477,600)	(516,990)	14.3%
<b>Total</b>	<b>1,298,539</b>	<b>1,371,670</b>	<b>1,359,490</b>	<b>1,454,790</b>	<b>6.1%</b>

### **Budget Highlights**

#### *Salaries & Wages*

The 7.3% increase is due to budgeted annual salary increases and overtime wages expenses.

#### *Employee Benefits*

The 2.7% increase is due to social security and Medicare expenses.

#### *Misc. Employee Expenses*

The 25.7% increase is due to additional training for the new ERP software.

#### *Commodities*

The 2.2% decrease is due to lower postage expenses.

#### *Contractual Services*

The 30.2% increase is due to the new tax remittance portal software which will be acquired with the implementation of the ERP.

#### *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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	3.00	3.00	3.00

### 2024 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.
- Migrated to CivicClerk for agenda management and publishing of approved minutes.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	85%	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	85%	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	96%	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	424	424	450	450

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	163,525	182,340	178,780	191,020	4.8%
Employee Benefits	111,725	89,610	88,150	88,700	-1.0%
Misc. Employee Expenses	1,142	2,680	3,370	3,370	25.7%
Commodities	5,867	6,260	5,650	5,780	-7.7%
Contractual Services	13,407	15,650	31,550	32,150	105.4%
Capital Outlay	-	100	100	100	0.0%
Cost Allocation	(32,060)	(31,200)	(28,420)	(29,670)	-4.9%
<b>Total</b>	<b>263,606</b>	<b>265,440</b>	<b>279,180</b>	<b>291,450</b>	<b>9.8%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.8% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 1.0% decrease is resulting from a decrease in health insurance costs.

#### *Misc. Employee Expenses*

The 25.7% increase is due to travel and training expenses.

#### *Commodities*

The 7.7% decrease is due to the elimination of pet tag expenses.

#### *Contractual Services*

The 105.4% increase is primarily due to IT User Charges. Expenses for IT are charged to respective departments to more accurately show the cost of providing the internal service.

#### *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.

	2023	2024	2025
<b>FTE's – Full Time</b>	3.40	4.40	4.40
<b>FTE's – Part Time</b>	0.80	-	-

### 2024 Accomplishments

- Implemented new Blue Cross Blue Shield Blue Choice Options PPO with HRA account and Blue Advantage HMO for non-union employees.
- Recruited new HR Generalist into the department.
- Organized and promoted Village wide Public Service Recognition Week.
- Participated in the Enterprise Resource Planning (ERP) replacement project.
- 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 CivicHR to Criterion applicant tracking and onboarding system.
- In partnership with Health and Human Services, promoted and facilitated employee open enrollment and Benefits of Wellness event.
- Trained Village Hall employees on Active Threat, Evacuation, Lockdown and Shelter/Severe Weather procedures.
- In partnership with Development Services, evaluated engineering staff compensation and benefits and achieved successful retention of existing employees and recruitment of new employees.
- Assisted Police Department with reorganization of Crossing Guard program and front desk Community Service Officer program.
- Risk Manager researched and completed annual insurance renewal.
- Assisted General Government in the completion of the collective bargaining agreements between the Village and MAP 96 police union.
- HRM facilitated the recruitments for open positions: Building Official, Water and Sewer Superintendent, Financial Assistant.
- Organized and conducted annual Safety Lunch for Village employees.
- In cooperation with Assistant Corporation Council, provided Village-wide Ethics Training.
- Enhanced internal HRM communications and processes with department by utilizing Teams, SharePoint and Power Automate.

# 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Technology	Transition to new applicant tracking and onboarding system (Criterion)	Percent of transition completed	N/A	N/A	100%	N/A
	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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	60%	68%	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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Organizational Development	Provide employee development training to 70% of Village organization	Percent of employee development training provided	50%	75%	100%	100%
	Achieve a 98% level of employee satisfaction of survey respondents with training provided	Percent level of employee satisfaction	100%	N/A%	100%	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%	N/A	50%

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	448,645	488,920	502,980	551,950	12.9%
Employee Benefits	173,222	194,960	201,850	215,770	10.7%
Misc. Employee Expenses	8,757	8,460	10,200	68,700	712.1%
Commodities	21,526	18,050	19,640	19,840	9.9%
Contractual Services	103,519	160,400	128,160	169,180	5.5%
Cost Allocation	(82,870)	(91,610)	(79,760)	(89,240)	-2.6%
<b>Total</b>	<b>672,799</b>	<b>779,180</b>	<b>783,070</b>	<b>936,200</b>	<b>20.2%</b>

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

### **Budget Highlights**

#### *Salaries & Wages*

The 12.9% increase in Salaries & Wages is due to making the HR Generalist position full time and wage increases.

#### *Employee Benefits*

The 10.7% increase in Employee Benefits resulted from increasing the Village Tuition Reimbursement program.

#### *Misc. Employee Expenses*

The 712.10% increase is due travel and training expense increases for staff to attend leadership training cohort.

#### *Commodities*

The 9.9% increase is due to an increase in employee retirement lunch expenses and id card supplies.

#### *Contractual Services*

The 5.5% increase is due to increased costs in programs.

#### *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 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.

	2023	2024	2025
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.70	0.70	0.70

### 2024 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 6,900 followers of the Village's Facebook page (up over 9% from 2023) and over 500 posts published on the platform in the past year. The Village also has over 1,200 followers on Instagram (up almost 30% from 2023) and 2,230 followers on LinkedIn (up almost 27% over the past year). The Facebook presence for the Hoffman Estates Police and Fire Departments also continues to expand. The Police Department has 6,900 followers (up 15% from last year), while the Fire Department has just over 3,600 followers (up 9% from last year). The Village continues to post short-form videos made specifically for social media, including the staff highlight video for Public Service Recognition Week, "Welcome New Business" ribbon cutting highlights, the "In Hoffman" video series, a nationally recognized entry for "City Hall Selfie Day" and others.
- Use of the Village's website continues to grow year-over-year as the Village makes more services and information available online. In 2024, the new CivicClerk agenda management system was rolled out, providing a streamlined digital interface for the creation and viewing of agendas, packets and minutes. The public-facing Public Portal provides external users with an improved interface for accessing agendas, packets and minutes. A complete redesign of the Village's main website will start in late 2024 and is expected to be completed by mid-2025.
- The Multimedia Production Division has produced and posted over 1,500 videos to the Village's YouTube channel, featuring everything from summer concerts and Commission events, to grand openings and special programs. These videos have been enhanced over the past year with the use of drone videography and photography. The Village continues to live stream Village Board and



Standing Committee meetings on YouTube. The YouTube channel has nearly 3,200 subscribers as of October 2024.

- 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 2.7% 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, 57% of all eNews messages were opened in the past year, an increase of 2% over the last year. This is also significantly above the "industry average" of 36% (according to mass email service provider Constant Contact).
- Produced the third 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 January/February edition of the Citizen newsletter.
- Continued to support marketing efforts for the "Feel the Energy" Economic Development marketing campaign, including producing two digital and three print advertisements for trade publications.
- Collaborated with staff to produce annual publications including 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, a severe weather roundup and overview video in collaboration with Emergency Management, and the monthly "live Citizen" community news program.
- Completed work on 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.
- Completed 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 2025.

- Produced promotional videos to support Village commission events.

### Goals, Objectives and Performance Measures

#### 2024 goals include:

- Improve awareness and understanding of the core services and programs that the Village of Hoffman Estates provides.
- Encourage engagement and involvement that fosters a sense of community.
- Maintain brand standards to build a consistent, cohesive approach to communications and outreach.
- Support economic development efforts that strengthen the Village's tax base.

**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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Technology	Continue to actively publicize eNews to build and engage audience	Percent of increased subscribers of eNews from previous year	1.9%	1.7%	2.7%	3%
	Maintain open rate of 35% or better for eNews subscribers to drive traffic to Village website	Percent of eNews open rate/ engagement	49.0%	55.0%	57.0%	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	72	81	80	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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	218,525	236,900	233,870	255,050	7.7%
Employee Benefits	89,441	92,610	91,640	95,650	3.3%
Misc. Employee Expenses	3,440	5,780	3,390	1,880	-67.5%
Commodities	61,645	68,350	67,910	73,900	8.1%
Contractual Services	44,095	132,840	87,100	97,790	-26.4%
Capital Outlay	20,926	8,900	9,610	-	-100.0%
<b>Total</b>	<b>438,071</b>	<b>545,380</b>	<b>493,520</b>	<b>524,270</b>	<b>-3.9%</b>

### Budget Highlights

#### *Salaries & Wages*

The 7.7% increase is due to budgeted salary increases.

#### *Employee Benefits*

The 3.3% increase is due to the corresponding salary increases.

#### *Misc. Employee Expenses*

The 67.5% decrease is primarily due to reduced travel and training expenses from staff moving to an every-other-year attendance schedule for national conferences.

#### *Commodities*

The 8.1% increase is due to higher postage expenses.

#### *Contractual Services*

The 26.4% decrease is due to completion of vendor selection for the website redesign project, which included a one-time implementation cost.

#### *Capital Outlay*

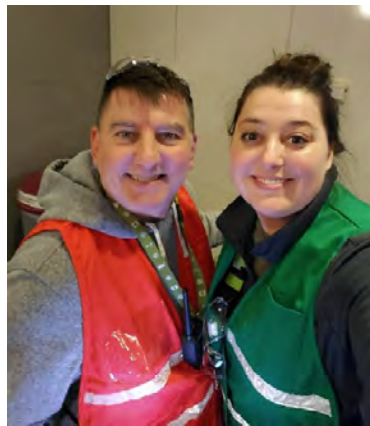
The 100% decrease results from the completion of the Conference Room AV Upgrade project in FY2024.

# 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.

	2023	2024	2025
FTE's – Part Time	0.50	0.50	0.50



## 2024 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 #10 located at 4783 w. Higgins Rd 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.

- Continued to maintain the EMA Auxiliary and Volunteer Corps to include a Damage Assessment Team. Also invested in additional public education efforts by continuing to attend two additional Park District events to the calendar.
- Conducted and coordinated multiple Damage Assessments among the EMA Damage Assessment Team after severe weather events.
- Conducted and coordinated a Full-Scale Active Threat Exercise at the Sears Headquarters buildings with Police and Fire. We had over 200 participants, observers and victims present for this drill. This also included HSEEP compliant paperwork for county submittal.
- 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 to include recent upgrades in technology.
- Created a video on severe weather preparedness for village residents that discussed our sirens and how to receive weather information.
- Created a video on the two tornadoes that occurred on February 27, 2024. This video discussed the damage that occurred and the village's response.
- Developed the EOC Action Plan and After-Action Report for the EOC Activation on February 27, 2024 for the two tornadoes that occurred.
- Coordinated Damage Assessment with the HE-EMA Team and with the National Weather Service for the two tornadoes that occurred on February 27, 2024.
- Documented all Outdoor Warning Sirens, purchase and repair history, battery life assessment and updated the annual Outdoor Warning Siren replacement plan.

# EMERGENCY OPERATIONS Village of Hoffman Estates

- Updated the Emergency Management webpage to include additional information on emergency preparedness.
- Attended regular weekly meetings/ conference calls with IEMA, IDPH, Cook County, SAMC, ABBHH, JEMS and 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 2024.
- Submitted all required documentation to IEMA for the FY2024 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 2024 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 2024 and future EMPGs. This grant cycle will end October 2024.
- Hosted a Regional Urban Search team – disaster preparedness training at the Hoffman Estates Police Department with a volunteer corps from Schaumburg MRC, Mount Prospect CERT and Elk Grove Village CERT.

## 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Conduct public outreach at existing Village events and host disaster preparedness classes	Number of events hosted	3	3	5	7

# EMERGENCY OPERATIONS Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	40,448	43,080	39,480	45,060	4.6%
Employee Benefits	6,244	6,740	6,180	7,070	4.9%
Misc. Employee Expenses	1,845	4,630	3,910	4,630	0.0%
Commodities	2,258	3,600	3,600	3,600	0.0%
Contractual Services	37,812	43,340	44,470	49,430	14.1%
<b>Total</b>	<b>88,607</b>	<b>101,390</b>	<b>97,640</b>	<b>109,790</b>	<b>8.3%</b>

## Budget Highlights

### *Salaries*

The 4.6% increase is due to budgeted salary increases.

### *Employee Benefits*

The 4.9% increase is due to an increase in the IMRF rate.

### *Contractual Services*

The 14.1% increase is due to an increase in the Joint Emergency Management Services annual contract.

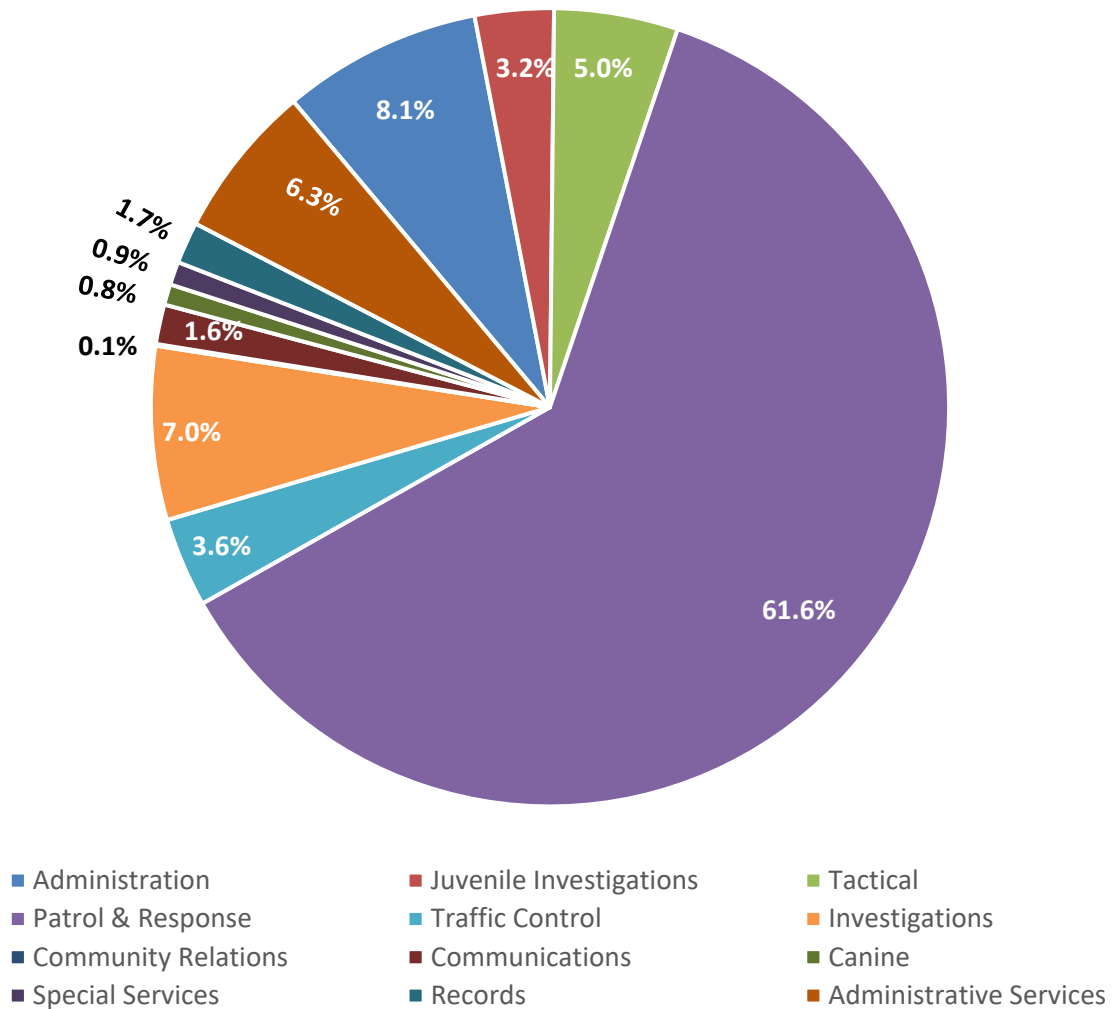
# POLICE DEPARTMENT

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**

**\$24,393,060**

**Annual Expenses by Division**





# POLICE DEPARTMENT

## Annual Expenses by Division

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Administration	1,660,979	1,866,750	1,878,450	1,972,140	5.6%
Juvenile	672,004	698,340	755,020	778,360	11.5%
Tactical	1,062,666	1,158,970	1,161,260	1,225,450	5.7%
Patrol & Response	13,371,927	14,088,720	14,177,960	15,032,350	6.7%
Traffic Control	1,002,693	1,118,720	882,620	885,160	-20.9%
Investigations	1,646,664	1,628,860	1,628,140	1,713,230	5.2%
Community Relations	9,735	12,800	12,670	17,800	39.1%
Communications	437,362	392,000	392,000	392,000	0.0%
Canine	2,917	196,490	8,180	204,650	4.2%
Special Services	244,707	229,010	225,650	229,210	0.1%
Records	324,063	396,790	399,020	411,580	3.7%
Administrative Services	1,237,879	1,455,030	1,320,840	1,531,130	5.2%
<b>Total</b>	<b>21,673,596</b>	<b>23,242,480</b>	<b>22,841,810</b>	<b>24,393,060</b>	<b>5.0%</b>

## Annual Expenses by Class

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	10,903,966	11,417,280	11,208,920	11,879,400	4.0%
Employee Benefits	8,862,253	9,483,050	9,453,620	9,960,430	5.0%
Misc. Employee Expenses	174,395	238,580	227,130	235,450	-1.3%
Commodities	88,909	112,520	111,720	134,040	19.1%
Contractual Services	1,632,646	1,980,690	1,803,160	1,900,950	-4.0%
Capital Outlay	11,428	10,360	37,260	282,790	2629.6%
<b>Total</b>	<b>21,673,596</b>	<b>23,242,480</b>	<b>22,841,810</b>	<b>24,393,060</b>	<b>5.0%</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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	6.50	6.00	6.00



### 2024 Accomplishments

- All state required training mandates were met in 2024 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.

# POLICE ADMINISTRATION

## Village of Hoffman Estates

- Continued to successfully administer the Administrative Adjudication program, allowing the Village to hold hearings for local ordinance violations.
- Facilitated the promotion of 1 Sergeant and the hiring of 7 probationary officers to replace retired Officers who had departed from the department.
- In addition to the Axon Body Worn Camera program, in 2024 the department began utilizing Axon in-car cameras that integrate with the BWC. Also this year the areas of the police department that temporarily house prisoners moved to an Axon building camera system which integrates all contact with a subject from the street until they leave our custody allowing for a more efficient chain of custody.
- 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 2025.
- We continue to enhance our website in line with an initiative to be more transparent with the public. This will be an ongoing process in 2025 with a website redesign as we develop more streamline forms of communication.
- Worked with the IT Department on updating our front desk into a real time information center (RTIC). This is in the beginning stages and will continue to be built in 2024.
- Worked with the Third District Court in implementing the no cash bond system that went into effect in 2024 in Illinois. This process consisted of new procedures and policies along with new paperwork and training.
- With the retirement of our patrol administrative assistant, we hired internally and replaced the position with an employee that showed drive and promise. This position now assists not only patrol, but also investigations after we did not replace the investigations administrative assistant in 2023.
- Continued to revamp the hiring process to allow for community service officers with two years on at HEPD to test for probationary police officer.
- Repurposed the Community Resource Center from a D54 early education room to a true Community Resource Center to best serve our community. This room received a redesign and will be staffed with our social workers unit daily. The room will also be used to hold community meetings and presentations.

# POLICE ADMINISTRATION

Village of Hoffman Estates

## 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	839,826	812,170	797,310	861,520	6.1%
Employee Benefits	441,095	497,960	497,530	487,720	-2.1%
Misc. Employee Expenses	6,768	7,700	8,210	8,540	10.9%
Commodities	35,152	38,150	41,930	43,400	13.8%
Contractual Services	335,728	508,240	530,940	568,430	11.8%
Capital Outlay	2,410	2,530	2,530	2,530	0.0%
<b>Total</b>	<b>1,660,979</b>	<b>1,866,750</b>	<b>1,878,450</b>	<b>1,972,140</b>	<b>5.6%</b>

## Budget Highlights

### Salaries

The 6.1% increase is due to an increase in wages.

### Employee Benefits

The 2.1% decrease is mainly related to lower health insurance expenses.

### *Misc. Employee Expenses*

The 10.9% increase is due to an increase in travel and training-related expenses.

### *Commodities*

The 13.8% increase is due to enhancing our awards committee and employee appreciation incentives.

### *Contractual Services*

The 11.8% increase is due to enhancing policy and training 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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	3.25	3.25	3.25

## 2024 Accomplishments

- The Juvenile Division continues its support for local public and private school districts by assisting in the development and refinement of emergency plans, specifically lockdown procedures. This includes regular meetings with school officials to discuss, review, and enhance emergency preparedness measures throughout the year. Additionally, the Division conducts lockdown drills at each school in Hoffman Estates at least twice annually, in accordance with the Illinois School Safety Drill Act. New for 2024 is the transition of Thomas Jefferson School to a junior high. With this, D15 has requested that we provide an SRO starting in the 2024-2025 school year. This will bring us up to four School Resource Officers.
- The Juvenile Division continued to work with District 211 on technology that is embedded in the school's camera systems to detect brandished weapons inside and outside of the school. This platform is aimed at reducing and preventing active threats within the boundaries of school properties.
- The Juvenile Division remains actively engaged with the Children's Advocacy Center, participating in their bi-annual re-accreditation process. This involvement includes attending monthly case review meetings and participating in interviews conducted by the re-accreditation board.
- The Hoffman Estates Peer Jury Program continued to evolve by expanding its pool of jurors and updating its procedural framework. This program serves as an alternative to juvenile court for youthful offenders, offering meaningful consequences and opportunities for positive outcomes. It remains responsive to new legislation, with the Juvenile Division actively researching community service options that directly benefit the local community as part of the program's outcomes.
- 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

# JUVENILE INVESTIGATIONS Village of Hoffman Estates

Safety Conference. Juvenile Investigators continue to supplement their professional training by 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%	92%	84%	80%

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	357,650	360,830	412,680	393,870	9.2%
Employee Benefits	295,973	313,060	317,860	357,590	14.2%
Misc. Employee Expenses	3,000	3,100	3,480	3,850	24.2%
Commodities	171	800	450	800	0.0%
Contractual Services	15,210	20,550	20,550	22,250	8.3%
<b>Total</b>	<b>672,004</b>	<b>698,340</b>	<b>755,020</b>	<b>778,360</b>	<b>11.5%</b>

## Budget Highlights

### *Salaries*

The 9.2% increase is due to staff reclassifications and contractual salary increases.

### *Employee Benefits*

The 14.2% increase is due to an increase in insurance and benefits.

### *Misc. Employee Expenses*

The 24.2% increase is due an increase in uniform allowance due to adding an SRO to D15.

### *Contractual Services*

The 8.2% increase is due to an increase in workers' compensation and liability insurance expense.

### 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.

	2023	2024	2025
FTE's – Full Time	5.00	5.00	5.00

### 2024 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 Unit has a working relationship with the HEPD Social Workers and have been involved in various community outreach programs to reach members of the community that have been less inclined to have a constructive and good relationship with the police. The Tactical Section maintains relationships with each local hotel manager. They were involved with a village lead Hotel manager meeting and provided crucial information to help the business to deter crime. Additionally, the Tactical Section provide an informative meeting to all the Hotels/Motels about narcotics, gang and sex trafficking related activity and signs to look for. This meeting provided knowledge, handouts and hands on experience to better protect the Hotels/Motel and the village.
- The Tactical Section, in conjunction with Homeland Security investigations and FEMA opened a fraud investigation totaling over \$1,000,000.00 dollars. The investigation is ongoing and involves multiple federal agencies.
- In 2024 the Tactical Section continued to prioritize its efforts in gang and narcotics enforcement. To date the Tactical Section made over 43 drug arrests, 12 misdemeanor arrests, 30 felony arrests, 25 warrant arrests and 1 gang arrest. The Tactical Section had 13 gang contacts, 300 suspicious auto investigations, 7 guns recovered and contact with over 1200 people in conjunction with their patrol efforts.
- The Tactical Section conducted over 520 hours of surveillance which resulted in over 40 criminal 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Continue to educate the community on gang awareness to help identify and reduce gang activity	Number of Anti-Gang classes held	7	5	7	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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	546,349	607,320	604,070	643,740	6.0%
Employee Benefits	488,411	515,070	520,620	542,230	5.3%
Misc. Employee Expenses	3,425	3,800	3,800	3,800	0.0%
Commodities	107	100	100	100	0.0%
Contractual Services	24,374	32,680	32,670	35,580	8.9%
<b>Total</b>	<b>1,062,666</b>	<b>1,158,970</b>	<b>1,161,260</b>	<b>1,225,450</b>	<b>5.7%</b>

## Budget Highlights

*Salaries & Wages*

The 6.0% increase is due to contractual increases.

*Employee Benefits*

The 5.3% increase is due to an increase in insurance and other benefit expenses.

*Contractual Services*

The 8.9% increase is due to a rise in the 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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	63.75	64.75	64.75



### 2024 Accomplishments

Patrol officers are advancing their continuing education via the Illinois Law Enforcement Training and Standards Board Online Learning Network with more stringent statewide training mandates taking place.

- Emphasis on traffic safety and speed enforcement is a continuing priority across all patrol shifts. The Patrol Division has enforced 38 extra patrols thus far which is dedicated traffic enforcement that lasts for a minimum of two (2) weeks targeted towards areas identified by traffic complaints from residents and traffic officers.
- The Patrol Division has conducted over 85 foot patrols and extra patrols in multifamily housing areas to date, exceeding our initial target, and will maintain efforts to assist in community policing and specific crime trends.
- Patrol Sergeants have continued attending meetings pertaining to their specific beats addressing any concerns residents may have ranging from suspicious incidents to traffic complaints.
- 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 as well as assisting with large scale community festivals and events.
- The department received its first ever drone this year which will be deployed in a rapid patrol response to critical incidents, fleeing felons, missing persons, traffic crash reconstruction, and large events. A drone team was assembled with two officers on each platoon that have been licensed and trained on the deployment of the drone.
- The Patrol Division is directly working with various divisions within the Police Department, (Social Workers, Investigations, Traffic) addressing mental health concerns for our residents, as well as proactively curbing criminal and vehicular violations to provide a safe community.
- Foot patrols in residential and business areas were conducted regularly. Extra foot patrols were directed in response to specific crime trends.

# PATROL & RESPONSE

## 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Increase presence of focused patrols on school grounds to enhance safety and security	Number of hours patrolled on school grounds	2300	2200	1800	1800
	Develop and update action plans and lockdown drills to ensure the most effective response	Number of lockdown drills conducted each school year	20	37	20	20
	Increase presence of foot patrols in business areas to enhance safety and security	Number of foot patrols on business properties	717	500	600	600
	Increase presence of extra patrols in business areas to enhance safety and security	Number of targeted extra patrols at local businesses	10	57	55	60
	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	81	237	80	100

# PATROL & RESPONSE

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2023 Budget	2024 Estimate	2025 Budget	% Change
Salaries	6,663,540	6,868,410	6,866,930	7,191,020	4.7%
Employee Benefits	6,162,477	6,501,130	6,575,920	6,847,750	5.3%
Misc. Employee Expenses	133,750	179,320	171,370	165,660	-7.6%
Commodities	38,340	53,360	48,870	41,870	-21.5%
Contractual Services	366,335	481,170	482,640	508,620	5.7%
Capital Outlay	7,485	5,330	32,230	277,430	5105.1%
<b>Total</b>	<b>13,371,927</b>	<b>14,088,720</b>	<b>14,177,960</b>	<b>15,032,350</b>	<b>6.7%</b>

## Budget Highlights

### *Salaries & Wages*

The 4.7% increase is, in part, due to filling open vacancies along with contractual salary increases.

### *Employee Benefits*

The 5.3% increase is due to an increase in insurance and other benefit expenses.

### *Miscellaneous Employee Expenses*

The 7.6% decrease is due to uniform expense reclassification.

### *Commodities*

The 21.5% decrease is due to the NWCD purchase of portable radios and no longer having the need to purchase portable batteries.

### *Contractual Services*

The 5.7% increase reflects an additional cost to enhance our scheduling software.

### *Capital Outlay*

The 5105.1% increase is due to the essential equipment that was previously in our capital projects that were subscription based being moved to the operating budget (Tasers, In-car Cameras, Body Worn Cameras).

### 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. The Traffic Section consists of a traffic sergeant, two full-time traffic officers and 5 Community Service Officers.

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.

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.

	2023	2024	2025
<b>FTE's – Full Time</b>	2.00	3.00	3.00

### 2024 Accomplishments

- The Traffic Section was able to obtain \$51,040.00 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>, 2024 through September 30<sup>th</sup>, 2025. 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 21 times in 2024.
- 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 2024 by the Illinois State Police due to manpower and staffing adjustments. We anticipate that these will be back up and running more efficiently in 2025.

- 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 June of 2024, the department purchased a new speed trailer / message board that will be utilized to target problem areas. This has come after numerous requests by village residents concerned about reckless driving in residential areas. It is the department's goal to reduce traffic complaints throughout the village.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	70	93	40	100
	Continue to utilize the truck safety and overweight program on commercial vehicles in cooperation with the Illinois State Police	Number of truck safety investigations	6	43	50	100

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	397,872	441,420	403,300	369,720	-16.2%
Employee Benefits	284,488	316,750	316,920	328,880	3.8%
Misc. Employee Expenses	4,930	11,570	11,780	9,150	-20.9%
Commodities	1,522	1,230	1,080	26,180	2028.5%
Contractual Services	313,366	346,750	148,540	150,230	-56.7%
Capital Outlay	515	1,000	1,000	1,000	0.0%
<b>Total</b>	<b>1,002,693</b>	<b>1,118,720</b>	<b>882,620</b>	<b>885,160</b>	<b>-20.9%</b>

### Budget Highlights

#### *Salaries & Wages*

The 16.2% decrease is due to outsourcing the crossing guard program.

#### *Employee Benefits*

The 3.8% increase is due to filling a position vacancy along with increases in life insurance and Medicare expenses.

#### *Misc. Employee Benefits*

The 20.9% decrease is due to a decrease in training and travel expenses (accident reconstruction school).

#### *Commodities*

The 2028.5% increase is due to new lidar laser speed devices that will be funded by DUI fines fund.

#### *Contractual Services*

The 56.7% decrease in administration expenses is due to various red light cameras being out of service because IDOT is upgrading its infrastructure.



### 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.

	2023	2024	2025
FTE's – Full Time	8.00	8.00	8.00

### 2024 Accomplishments

- The Investigations Division continued its review of applications for Concealed Carry Licenses from current Hoffman Estates residents, issuing objections as needed. They collaborated with the Illinois State Police Firearm Services Bureau to ensure compliance among residents who were required to surrender revoked Concealed Carry Licenses and/or Firearm Owners Identification (FOID) cards. The Division facilitated the completion of necessary paperwork for the surrender or transfer of firearms and ammunition that residents were no longer legally permitted to possess. Additionally, a comprehensive audit was conducted this year to assess the status of all residents holding revoked or expired FOID cards. The Investigations Division coordinated compliance checks with the Illinois State Police at individual residences to ensure all residents adhere to regulatory requirements.
- The Investigations Division oversees the registration of all registered sex offenders and violent offenders living in Hoffman Estates, ensuring they comply with court-ordered registration mandates. This publicly accessible list is hosted on the police department's website.
- The Investigations Division appointed an additional Detective to support the Internet Crimes Against Children (ICAC) Task Force. This task force is committed to investigating and prosecuting cases related to online child exploitation and child pornography. One of our ICAC detectives recently attended a conference to collaborate with peers and stay informed about emerging trends used by offenders to target young people online.
- A Police Social Worker is integrated within the Investigations Division, focusing on crisis intervention, housing assistance, chemical dependency support, and domestic violence services. This addition substantially bolsters the department's ability to deliver comprehensive support to crime victims and Village residents. This year, we have expanded our team with an additional full-time Social Worker and two interns. The Social Worker collaborates extensively with police officers, investigators, the fire department, and health and human services.

- In 2024 we also opened a community resource center dedicated to the needs of our community. It will be staffed by social workers and community relations and will provide walk in services to the community who are in need of services or information.
- In 2024 the department added a detective to solely work financial crimes. This detective is receiving enhanced training in financial crime trends to best serve our community and the significant increase in scams and fraud.
- The Investigations Division performs compliance inspections at all establishments holding liquor licenses and those holding video gaming licenses.
- Investigators participated in the annual conference hosted by the Illinois Homicide Investigators Association. They further enhanced their professional development by attending webinars and intelligence-sharing meetings.
- The Investigations Division conducted pre-employment background investigations for multiple applicants, including police officers, firefighters, EMA interns, and front desk personnel.
- Investigators are continuing to utilize Cellebrite for in-depth investigations that necessitate cellphone analysis. Presently, two investigators are trained on this advanced technology, enhancing the efficiency of the Investigations Division.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%

# INVESTIGATIONS

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	868,175	870,520	861,900	904,300	3.9%
Employee Benefits	711,397	659,070	663,610	692,680	5.1%
Misc. Employee Expenses	16,540	21,390	20,590	25,520	19.3%
Commodities	2,529	3,600	2,920	2,830	-21.4%
Contractual Services	47,005	72,780	77,620	86,070	18.3%
Capital Outlay	1,017	1,500	1,500	1,830	22.0%
<b>Total</b>	<b>1,646,664</b>	<b>1,628,860</b>	<b>1,628,140</b>	<b>1,713,230</b>	<b>5.2%</b>

### Budget Highlights

#### *Salaries*

The 3.9% increase is due to contractual salary increases.

#### *Employee Benefits*

The 5.1% increase is related to pension expenses.

#### *Miscellaneous Employee Expenses*

The 19.3% increase is due to an increase in travel and training expenses and dues and memberships.

#### *Commodities*

The 21.4% decrease is due to a reduction in equipment needs.

#### *Contractual Services*

The 18.3% increase is due to fees associated with annual software subscriptions.

#### *Capital Outlay*

The 22.0% increase is due to department equipment requests.

# COMMUNITY RELATIONS

## Village of Hoffman Estates

### Description

The officer assigned to the Community Relations Division coordinates and conducts public education programs such as, Personal Safety, field trips for residents and schools, 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 Community Relations Officer Unit of the Special Services Division. The CR 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 CR Officer is instrumental in the planning and coordinating of our annual National Night Out.





### 2024 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 295 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.
- 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, local day care centers and the disabilities commission.
- 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.
- 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 Junior Police Academy Camp, "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. The Cadet Post assisted this year with the fishing derby, Thursday night concerts



# COMMUNITY RELATIONS

## Village of Hoffman Estates

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 2024 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 Community Relations 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 Community Relations Officer identified that specific areas of the Village did not have active Neighborhood Watch groups and dedicated time to educating the residents and attempting to form new 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.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Maximize police personnel attendance to neighborhood events in the Village	Number of neighborhood events attended	76	80	80	90

# COMMUNITY RELATIONS

Village of Hoffman Estates

## Annual Expenses By Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	-	100	100	100	0.0%
Misc. Employee Expenses	1,253	1,250	1,120	3,250	160.0%
Commodities	8,482	10,950	10,950	13,950	27.4%
Contractual Services	-	500	500	500	0.0%
<b>Total</b>	<b>9,735</b>	<b>12,800</b>	<b>12,670</b>	<b>17,800</b>	<b>39.1%</b>

## Budget Highlights

### *Misc. Employee Expenses*

The 160% increase is due to a new community relations training and conference.

### *Commodities*

The 27.4% increase is for costs related to new supplies for the community resource center.

# 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.

## 2024 Accomplishments

- Continued to enhance our communications system by working with Northwest Central Dispatch and all other communities they service to improve radio communications.
- Continue to work with a new Computer Aided Dispatch System (CAD) and Records Management System (RMS) and NWCD to develop new reports for record keeping and efficiency.
- Worked on a subcommittee with NWCD to purchase new portable radios for all NWCD communities. These radios will be received in the fourth quarter of 2024 and we will begin utilizing them in 2025.

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Contractual Services	437,362	392,000	392,000	392,000	0.0%
<b>Total</b>	<b>437,362</b>	<b>392,000</b>	<b>392,000</b>	<b>392,000</b>	<b>0.0%</b>



**Description**

The Canine Division currently has three canine units consisting of three officers, each with a canine partner. Newly appointed K9 Handler Officer Grant Mullin and his canine partner are assigned duty hours that best suit the department's needs. In August of 2024, Officer Mullin completed Kane County's K9 Academy and was paired up with his canine partner. Officer Mullin's duty responsibilities and hours have changed, as he is committed to maintaining flexibility in his scheduling to allow the department to handle a wide range of community events and canine related calls for service. 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 National Night out, community wellness fairs, and open houses.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	1.00	1.00	1.00



**2024 Accomplishments**

- K9 Dozer and Sergeant Marak assisted Patrol with various calls for service, up until Dozer's unexpected passing in March of 2024.
- Even though K9 Dozer's career and life were cut short, he left a profound impact on the employees and citizens of the Village during his nearly 10 years of dedicated service.
- K9 Dozer and Officer Marak logged 42 hours of K9 related training in 2024. 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 April of 2024, Oakley and Deputy Chief Bending passed the American Kennel Club Canine Good Citizen Test. The test subjects the dog and handler to a battery of 10 skills to test the dogs manners and responsible dog ownership.
- Throughout 2024, Oakley and Deputy Chief Bending attended over 90 events consisting of community engagement, stress relief, bereavement/grief assistance and forensic interviews.
- In August of 2024, Officer Grant Mullin and his canine partner successfully completed a 320 hour Dual-Purpose K9 training course through Kane County's K9 Academy and began their K9 careers serving the community.



**Annual Expenses by Class**

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	-	81,540	-	84,100	3.1%
Employee Benefits	-	102,400	-	107,760	5.2%
Misc. Employee Expenses	168	1,770	1,100	1,900	7.3%
Commodities	244	2,000	2,250	1,500	-25.0%
Contractual Services	2,505	8,780	4,830	9,380	6.8%
<b>Total</b>	<b>2,917</b>	<b>196,490</b>	<b>8,180</b>	<b>204,640</b>	<b>4.1%</b>

**Budget Highlights***Salaries*

The 3.1% increase is due to contractual salary increases.

*Employee Benefits*

The 5.2% increase is due to pension expenses.

*Misc. Employee Benefits*

The 7.3% increase is due to training expenses for the new K9.

*Commodities*

The 25.0% decrease is due to a minor decrease in tools and equipment.

*Contractual Services*

The 6.8% increase is due to a rise in cost 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	240,770	225,000	220,000	225,000	0.0%
Employee Benefits	3,937	4,010	5,650	4,210	5.0%
<b>Total</b>	<b>244,707</b>	<b>229,010</b>	<b>225,650</b>	<b>229,210</b>	<b>0.1%</b>

### Budget Highlights

#### *Employee Benefits*

The 5% increase is due to an increase in IMRF.

### 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.

	2023	2024	2025
<b>FTE's – Full Time</b>	3.20	4.00	4.00
<b>FTE's – Part Time</b>	0.50	0.50	0.50

### 2024 Accomplishments

- Disposed of records in compliance with the State Records Disposal Certificate.
- Assessed the needs and workflow of the police department related to the implementation of the SAFE-T Act. New printable cite and release forms were created within the Dacra Tech software platform providing increased officer efficiency through utilizing squad car printers.
- Revised General Order #38 pertaining to the monitoring of adult and juvenile detainees at the police department.
- 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 utilizing Axon Evidence.com for the management and redaction of digital evidence created by body-worn cameras, in-car cameras and interview room cameras and temporary detention area cameras.

# POLICE RECORDS

## 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%

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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	2023 Actual	2024 Budget	2025 Estimate	2025 Budget	% Change
Salaries	211,344	250,120	249,110	257,240	2.8%
Employee Benefits	95,746	120,710	123,100	125,420	3.9%
Misc. Employee Benefits	358	1,140	1,140	1,140	0.0%
Commodities	1,635	1,100	1,940	2,020	83.6%
Contractual Services	14,980	23,720	23,730	25,760	8.6%
<b>Total</b>	<b>324,063</b>	<b>396,790</b>	<b>399,020</b>	<b>411,580</b>	<b>3.7%</b>

### Budget Highlights

#### Salaries & Wages

The 2.8% increase is due to salary increases.

### *Employee Benefits*

The 3.9% increase is due to an increase in insurance.

### *Commodities*

The 83.6% increase is due to other supplies such as flash drives.

### *Contractual Services*

The 8.6% increase is due to a rise in cost for liability insurance.



# ADMINISTRATIVE SERVICES Village of Hoffman Estates

## Description

In 2024 many of the Administrative Service Officers staffed 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. In 2025 the community service officers will staff the front desk eliminating the part time weekend ASO Program. In order to accomplish this goal, we will increase the CSO Program allowing for more flexibility in working on the street and covering essential functions within the PD.

	2023	2024	2025
<b>FTE's – Full Time</b>	13.00	14.00	19.00
<b>FTE's – Part Time</b>	1.20	1.20	-

## 2024 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. Going into 2024 we had four CSOs. Recognizing the value that they bring to the department; we hired an additional CSO in 2024. We explored options to utilize the CSOs for additional roles in the police department, including all of the front desk coverage. This would allow the front desk workers to be trained in multiple disciplines. The program goes live in January 2025. 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.



## ADMINISTRATIVE SERVICES Village of Hoffman Estates

- The vehicle maintenance unit replaced all of our existing vehicle radar units with the newest model and upgraded technology. This includes advanced radar in distance and targeting systems as well as added officer safety features.
- The vehicle maintenance unit replaced all of our existing vehicle digital printers with the newest model of Zebra digital printers. The previous printers were end of life and facing significant technological issues that made traffic stops lengthy and cumbersome.
- This year we struggled to acquire hybrid vehicles. The manufacturer did not produce hybrid vehicles in 2024. Although we recognize that we receive a significant fuel savings with the hybrid vehicles, we have a responsibility to keep up our fleet. In 2024 we were able to purchase our remaining outstanding order for 2023 and our entire order for 2024 utilizing non-hybrid vehicles. This will ensure that our fleet remains current and efficient.

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	778,440	899,850	793,520	948,790	5.4%
Employee Benefits	378,729	452,890	432,410	466,190	2.9%
Misc. Employee Expenses	4,202	7,540	4,540	12,640	67.6%
Commodities	728	1,230	1,230	1,390	13.0%
Contractual Services	75,780	93,520	89,140	102,080	9.2%
<b>Total</b>	<b>1,237,879</b>	<b>1,455,030</b>	<b>1,320,840</b>	<b>1,531,090</b>	<b>5.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 5.4% increase is due to annual contractual increases.

#### *Employee Benefits*

The 2.9% increase is due to a decrease in insurance and other expenses relating to benefits.

#### *Misc. Employee Expenses*

The 67.6% increase is due to the department hiring an additional CSO and related expenses.

#### *Commodities*

The 13.0% increase is due to printing and binding expenses.

#### *Contractual Services*

The 9.2% increase is due to an increase in liability insurance.

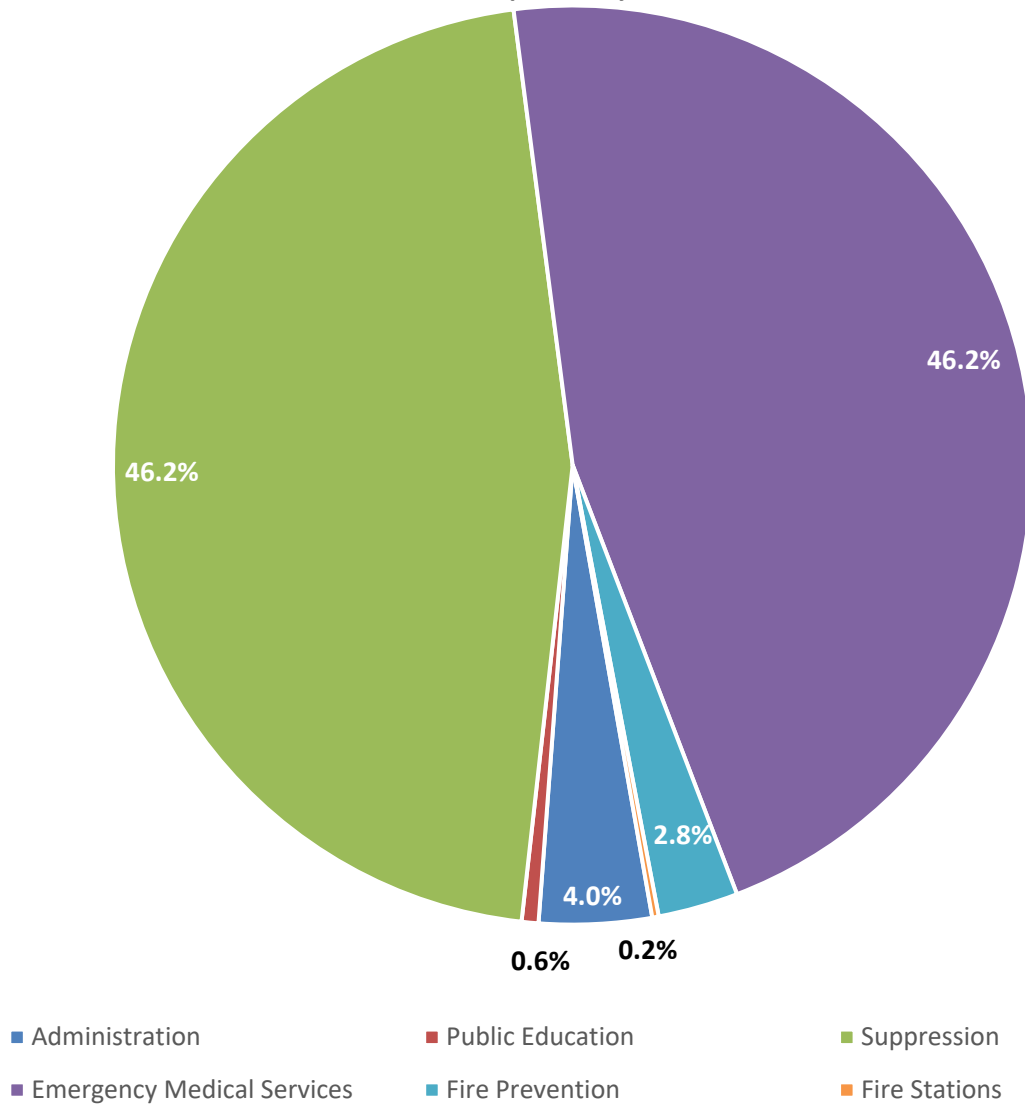
# FIRE DEPARTMENT

The Fire Department has six divisions: Fire Administration, Public Education, Suppression, Emergency Medical Services, Prevention, and Fire Stations. Its mission is to minimize the loss of life, injury, and property damage to the citizens of Hoffman Estates by delivering cost-effective, high-quality fire protection, advanced life support, and emergency services.

**Total Budget**

**\$ 24,378,160**

**Annual Expenses by Division**



# FIRE DEPARTMENT

## Annual Expenses by Division

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Administration	982,260	1,047,310	1,059,550	965,790	-7.8%
Public Education	93,854	108,570	116,720	144,540	33.1%
Suppression	10,089,412	10,777,590	10,709,130	11,254,860	4.4%
Emergency Medical Services	11,800,669	10,946,070	10,879,740	11,270,540	3.0%
Fire Prevention	675,452	655,990	647,780	687,630	4.8%
Fire Stations	43,079	53,700	51,630	54,800	2.0%
<b>Total</b>	<b>23,684,727</b>	<b>23,589,230</b>	<b>23,464,550</b>	<b>24,378,160</b>	<b>3.3%</b>

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	12,068,330	12,688,460	12,434,490	13,135,700	3.5%
Employee Benefits	6,963,749	7,290,490	7,322,390	7,529,640	3.3%
Misc. Employee Expenses	257,169	325,120	367,750	374,060	15.1%
Commodities	83,323	126,250	125,840	106,150	-15.9%
Contractual Services	4,177,645	3,053,570	3,097,300	3,126,020	2.4%
Capital Outlay	134,511	105,340	116,780	106,590	1.2%
<b>Total</b>	<b>23,684,727</b>	<b>23,589,230</b>	<b>23,464,550</b>	<b>24,378,160</b>	<b>3.3%</b>

### Description

The Fire Administration comprises a Fire Chief, Deputy Chief of Operations, Deputy Chief of Administration, Battalion Chief of Training and Safety, and administrative clerical support staff members. It is responsible for developing and implementing department goals and objectives and overseeing the budget and all Fire Department operations.

The Deputy Chief of Operations is responsible for overseeing shift personnel, emergency management, emergency response, the Mutual Aid Box Alarm System (MABAS), and the management of special teams.

The Deputy Chief of Administration is responsible for overseeing department budget programs, EMS, fire prevention, public education, apparatus, and facilities.

The Battalion Chief of Training and Safety is responsible for all aspects of training and safety for Fire Department personnel. Department committees collaborate with the Battalion Chief to coordinate training plans and review safety issues to ensure compliance with the best practices and requirements set by regulatory agencies for the Fire Department.

	2023	2024	2025
<b>FTE's – Full Time</b>	3.20	3.20	2.80



### 2024 Accomplishments

- Promotion of one Deputy Chief, two Battalion Chiefs, one Battalion Chief of Training and Safety, two Captains, and three Lieutenants
- Hired seven new firefighters
- Continued working with the Police Department and other nearby agencies to develop a regional incident management assistance team
- Placed two new fire engines in service

- Worked with the architect and construction manager to design, complete the permit process, and break ground on new Fire Station #21

### Goals, Objectives, and Performance Measures

Explore and implement sustainable programs and practices as outlined in the Sustainability Plan by applying for grant opportunities and integrating sustainability into Village operations where feasible.						
Board Goal	Department Goals and Objectives	Measure	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Sustainability	Continue applying for current grants and researching new opportunities to maintain or increase service delivery to the Village residents, businesses, and visitors.	Number of grants received	2	2	3	2

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	461,920	496,720	533,670	429,800	-13.5%
Employee Benefits	180,081	171,770	166,470	169,930	-1.1%
Misc. Employee Expenses	14,357	24,940	23,500	25,000	0.2%
Commodities	3,098	4,020	4,160	3,670	-8.7%
Contractual Services	233,527	299,860	281,750	287,390	-4.2%
Capital Outlay	89,277	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>982,260</b>	<b>1,047,310</b>	<b>1,059,550</b>	<b>965,790</b>	<b>-7.8%</b>

### Budget Highlights

#### Salaries & Wages

The 13.5% decrease is mostly due to reclassification of command staff salaries and benefits across the Department's several divisions to reflect more accurate dispersal of responsibilities of the positions.

#### Employee Benefits

The 1.1% decrease is mostly due to reclassification of command staff salaries and benefits across the Department's several divisions to reflect more accurate dispersal of responsibilities of the positions.

### *Commodities*

The 8.7% decrease is due to lower photocopy expenses.

### *Contractual Services*

The 4.2% decrease is due to lower telephone expenses and IT User charges.

### Description

The Public Education Division is staffed by twenty shift personnel and provides three categories of service: Education, Public Relations, and CPR Instruction. The Public Education Division is responsible for various safety programs in schools, including those for preschool through high school. Additionally, they oversee CPR programs for the public, training programs for local businesses and civic groups on how to use fire extinguishers, the Citizen Fire Academy, the First Responder Teen Academy, cable television programming, business evacuation planning, smoke detector programs, fire department attendance at block parties and community gatherings/events, newsletters and informational news articles, Department-related social media activity, fire prevention promotions, activities, and education, as well as residential inspections. The Public Education Division also gives special presentations to various community organizations and groups, sponsors Fire Prevention Week activities, and participates in fire safety expositions and demonstrations.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	0.20	0.20	0.30



### 2024 Accomplishments

- Public education events significantly increased in 2024. These included multiple block parties, corporate events, open houses, fire station tours, and other activities.
- 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.
- In conjunction with Hoffman Estates Professional Firefighters Local 2061, hearing-impaired smoke detectors and an alerting system for a Hoffman Estates resident were installed.

# PUBLIC EDUCATION

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

- Maintain high-quality public safety services, including emergency medical, fire, police, and health services.
- Collaborate with Northwest Central Dispatch on the implementation of a new computer-aided dispatch system for emergency 911 operations.
- Research the expansion of the Administrative Service Officer program to support law enforcement efforts.
- 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Distribute or broadcast a minimum of 365 public safety announcements and educational materials via various media outlets	Number of announcements and educational materials distributed or broadcasted	170	278	300	300

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	65,146	76,690	80,040	102,850	34.1%
Employee Benefits	15,951	16,740	22,360	25,870	54.5%
Commodities	11,777	13,790	12,970	13,890	0.7%
Contractual Services	980	1,350	1,350	1,930	43.0%
<b>Total</b>	<b>93,854</b>	<b>108,570</b>	<b>116,720</b>	<b>144,540</b>	<b>33.1%</b>

### Budget Highlights

#### *Salaries & Wages – and Employee Benefits*

The 34.1% and 54.5% increases, respectively, are due to redistribution of command staff salaries across the Departmental divisions, as well as an increase in overtime due to public education offerings.

#### *Contractual Services*

The 43.0% increase is related to insurance costs.



# FIRE SUPPRESSION

## Village of Hoffman Estates

### Description

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

	2023	2024	2025
FTE's – Full Time	46.25	46.25	46.65



### 2024 Accomplishments

- Completed live burn training for shift personnel and new hires
- Completed multiple real-time training evolutions at an acquired structure
- Completed many hours of training at the former Sears Corporate Headquarters before demolition began
- Placed two new engines in-service
- Trained seven (7) new firefighters
- Members have earned 50 certifications, including 20 officer certifications.

# FIRE SUPPRESSION

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Ensure the health, welfare, and safety of Village residents and businesses by providing excellent public safety services, including EMS, fire, police, emergency management, and affordable physical and mental health and wellness services.						
Board Goal	Department Goals and Objectives	Measure	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	86.5%	87.04%	90%	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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Organizational Development	Enroll at least 30 employees in external advanced-level technical training classes	Number of employees that attend training classes	48	45	50	55
	Enroll at least 15 employees in external officer development classes	Number of employees that attend development classes	30	26	20	30

# FIRE SUPPRESSION

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	6,083,466	6,386,140	6,245,370	6,688,080	4.7%
Employee Benefits	3,394,923	3,551,020	3,579,060	3,690,010	3.9%
Misc. Employee Expenses	226,600	271,330	291,570	294,530	8.6%
Commodities	20,435	52,250	53,070	32,450	-37.9%
Contractual Services	352,940	498,210	519,240	531,700	6.7%
Capital Outlay	11,048	18,640	20,820	18,090	-3.0%
<b>Total</b>	<b>10,089,412</b>	<b>10,777,590</b>	<b>10,709,130</b>	<b>11,254,860</b>	<b>4.4%</b>

## Budget Highlights

### *Salaries & Wages*

The 4.7% increase is due to contractual wage increases.

### *Employee Benefits*

The 3.9% increase is due to pension expenses.

### *Miscellaneous Employee Expenses*

The 8.6% increase is due to uniform and protective clothing expenses.

### *Commodities*

The decrease of 37.9% in Commodities is attributed to the one-time purchase of portable radio upgrades in 2024.

### *Contractual Services*

The 6.7% increase is due to equipment maintenance agreement costs and technician recertification fees.

### *Capital Outlay*

The 3.0% decrease is due to a decrease in miscellaneous department equipment.

# EMERGENCY MEDICAL SERVICES

Village of Hoffman Estates

## Description

The Emergency Medical Services (EMS) Division's purpose is to respond to medical emergencies. EMS response is provided by shift paramedics assigned to three 24-hour shifts. The division currently operates ten front-line advanced life support units, four of which are transport units. All shift personnel are currently state-licensed paramedics.

	2023	2024	2025
FTE's – Full Time	45.35	45.35	45.25



## 2024 Accomplishments

- Transitioned to new EMS billing vendor processes, as well as EMS fee adjustments
- Participated in the development of a Joint Emergency Management System (JEMS) regional incident management assistance team
- A committee has been established to select new cardiac monitors and initiate the purchasing process
- Placed in service a new powered stair chair to reduce potential lifting injuries
- Completed Northwest Community Hospital (NWCH) system entry for one new hire
- Three firefighters have started the NWCH paramedic program. They will complete the training and licensure process in summer of 2025
- New retrofit doors, with remote-programming capabilities, have been purchased for, and installed on, all narcotic safes

# EMERGENCY MEDICAL SERVICES

Village of Hoffman Estates

## Goals, Objectives, and Performance Measures

Ensure the health, welfare, and safety of Village residents and businesses by providing 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Manage 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	88.56%	89.75%	90%	90%

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	5,266,759	5,509,990	5,365,570	5,666,860	2.8%
Employee Benefits	3,318,442	3,465,030	3,470,440	3,557,470	2.7%
Misc. Employee Expenses	12,392	15,800	40,400	41,200	160.8%
Commodities	17,470	29,100	29,100	29,100	0.0%
Contractual Services	3,178,123	1,919,950	1,960,300	1,969,210	2.6%
Capital Outlay	7,483	6,200	13,930	6,700	8.1%
<b>Total</b>	<b>11,800,669</b>	<b>10,946,070</b>	<b>10,879,740</b>	<b>11,270,540</b>	<b>3.0%</b>

## Budget Highlights

### Salaries

The 2.8% increase is due to contractual raises for employees, reallocation of overtime between accounts and additional anticipated arena overtime.

### Employee Benefits

The 2.7% increase is related to pension expenses.

### Miscellaneous Employee Expenses

The 160.8% increase is due to new firefighters being sent to the costly paramedic training program now that paramedic licensure is no longer required for firefighter appointments.

### Contractual Services

The 2.6% increase is due to increased equipment maintenance costs.

### Capital Outlay

The 8.1% increase is due to increased costs of replacement equipment over the 2024 costs.

### Description

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

	2023	2024	2025
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.40	0.40	0.40



### 2024 Accomplishments

- The Chief Inspector remained a member of the Illinois Fire Inspectors Board of Directors and is the Chairman of the Fireworks Safety Committee.
- The Full-Time Inspector attended Fire Instructor II and Fire and Life Safety Educator training through the Illinois Fire Service Institute. These classes are required to obtain the Basic Fire Prevention Officer certification.
- The Full-Time Inspector attended the Chicago Fire Department's annual Fire Investigation Training Conference.
- The Chief Inspector attended the National Association of Amusement Ride Safety Inspectors Safety Conference and was recertified as an Amusement Ride Safety Inspector.
- The Chief Inspector attended the Illinois Fire Inspectors' Annual Safety Conference.
- All commercial occupancies received an annual fire inspection.
- All FPB members attended various regional seminars hosted by the Illinois Fire Inspectors Association, American Fire Alarm Association, National Fire Protection Association, National Fire Academy, National Wood Council, and others.
- 3,000-plus inspections were completed throughout the Village, including annual inspections, out-of-service alarm inspections, fire and sprinkler permit inspections, and other types of life safety inspections.
- 100% of both public and private schools underwent life safety inspections, and all schools conducted required annual fire drills.



# FIRE PREVENTION

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

- Maintain high-quality public safety services, including emergency medical, fire, police, and health services.
- Collaborate with Northwest Central Dispatch on implementing a new computer-aided dispatch system for emergency 911 operations.
- Research the expansion of the Administrative Service Officer program to support law enforcement efforts.
- 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	75	100	150	150

Ensure the health, welfare, and safety of Village residents and businesses by providing 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	18	17	14	5

# FIRE PREVENTION

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	191,040	208,720	203,840	239,110	14.6%
Employee Benefits	54,352	85,930	84,060	86,360	0.5%
Misc. Employee Expenses	3,819	13,050	12,280	13,330	2.1%
Commodities	10,688	7,090	7,040	7,040	-0.7%
Contractual Services	404,133	329,200	328,560	329,790	0.2%
Capital Outlay	11,420	12,000	12,000	12,000	0.0%
<b>Total</b>	<b>675,452</b>	<b>655,990</b>	<b>647,780</b>	<b>687,630</b>	<b>4.8%</b>

## Budget Highlights

### *Salaries*

The 14.6% increase is due to annual salary adjustments for employees and additional overtime for special events and inspections.

### *Miscellaneous Employee Expenses*

The 2.1% increase is due to uniform expenses.



### Description

The Fire Department operates four fully staffed fire stations within the Village.

Station 21, located at 225 Flagstaff Lane, is staffed daily with at least one company officer and four firefighter/paramedics. They operate an Advanced Life Support (ALS) engine and a Mobile Intensive Care Unit (MICU) ambulance. Additionally, the station houses a reserve ambulance and a reserve engine. The building was initially constructed in 1960, with the most recent addition completed in 1998. Replacement of this building began in 2024.

Station 22, located at 1700 Moon Lake Boulevard, is staffed daily with at least one battalion chief (shift commander), two company officers, and five firefighter/paramedics. They operate one command vehicle, an ALS engine, an ALS tower-ladder truck, an ALS rapid response squad, and a MICU ambulance. The building was constructed in 1974 and underwent extensive remodeling in 1993 and 1994. It is planned to be replaced after Station 21 is replaced.

Station 23, located at 1300 Westbury Drive, is staffed daily with at least one company officer and four firefighter/paramedics operating one ALS engine and one MICU ambulance. The station also houses a reserve engine, a reserve squad, and a reserve command vehicle. This building was constructed in 1975 and underwent extensive additions and remodeling in 2004 and 2005.

Station 24, located at 5775 Beacon Pointe Drive, is staffed daily with at least one company officer and four firefighter/paramedics. They operate one ALS engine and one MICU ambulance. The station also houses a reserve ladder truck, a reserve MICU ambulance, a dive-rescue vehicle, a boat, a hazardous materials vehicle, a technical rescue vehicle, and one brush truck. This building was constructed in 2009 and was designed to meet the LEED "Gold" standard. Occupancy and operations began in June of 2009.



# FIRE STATIONS

## Village of Hoffman Estates

### 2024 Accomplishments

- New Fire Station 21: The construction manager and architect were selected; the design was completed; permits were obtained; bidding was held, and construction began
- Replaced all recliners at Fire Stations 22 and 23
- Replaced numerous station appliances

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	-	10,200	6,000	9,000	-11.8%
Commodities	19,855	20,000	19,500	20,000	0.0%
Contractual Services	7,941	5,000	6,100	6,000	20.0%
Capital Outlay	15,283	18,500	20,030	19,800	7.0%
<b>Total</b>	<b>43,079</b>	<b>53,700</b>	<b>51,630</b>	<b>54,800</b>	<b>2.0%</b>

### Budget Highlights

#### *Salaries*

The 11.8% reduction is due to reduced overtime as a result of assigning each Captain responsibilities for a fire station instead of one officer responsible for all stations.

#### *Contracted Services*

The 20% increase in contractual services is due to an expected rise in the cost of repairs to aging appliances.

#### *Capital Outlay*

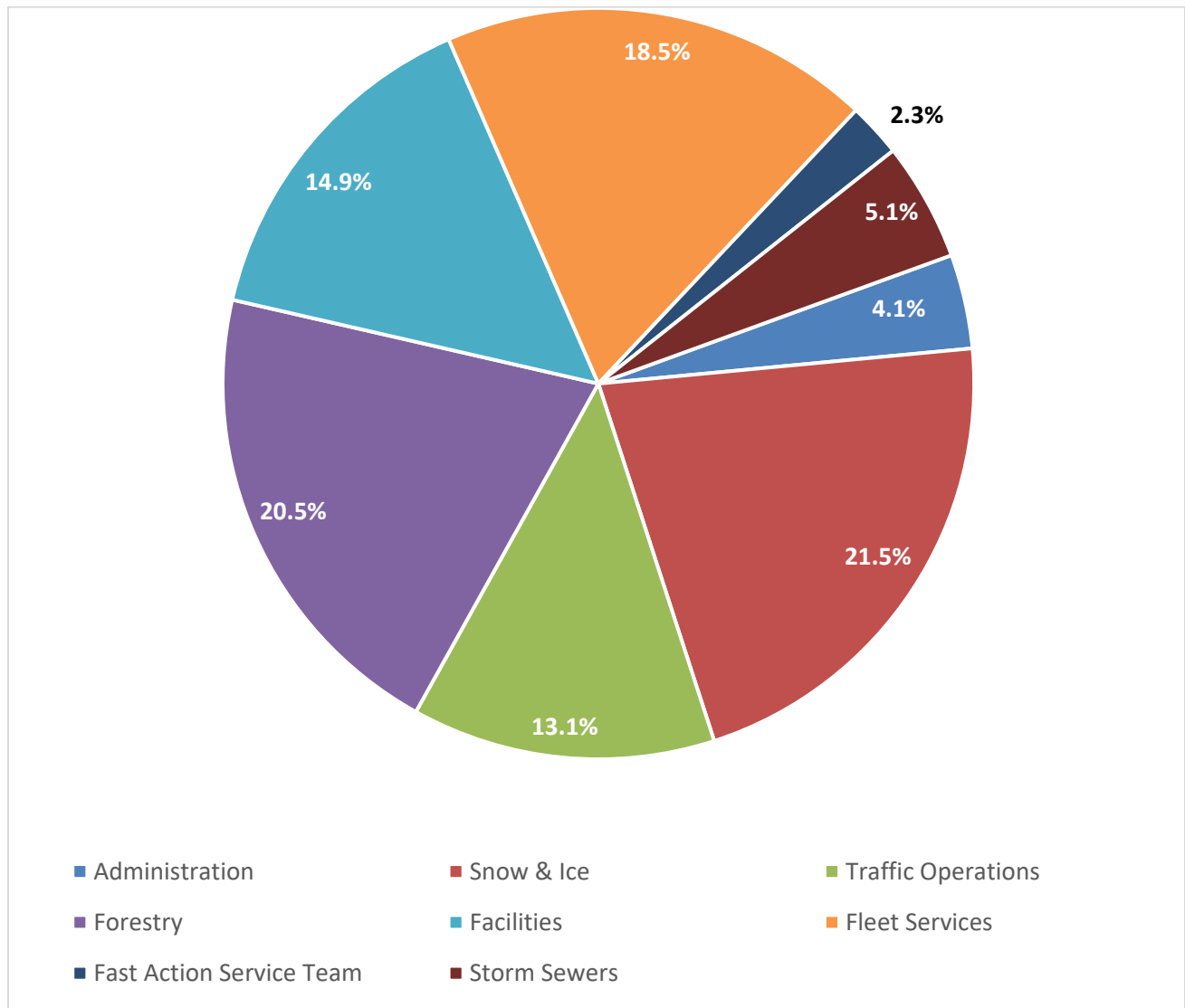
The 7.0% increase in department equipment.

# PUBLIC WORKS DEPARTMENT

The Public Works Department consists of eight divisions funded by the General Fund: Administration, Customer Service/FAST, Facilities, Fleet Services, Forestry, Traffic Operations, Snow and Ice, and Storm Sewers. This department is tasked with maintaining and repairing Village infrastructure, which includes streets, parkways, water and sewer systems, creeks and drainage swales, municipal grounds, traffic control signs, and roadway lighting, among other responsibilities.

Total Budget	\$10,231,240
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Annual Expenses by Division



# PUBLIC WORKS DEPARTMENT

## Annual Expenses by Division

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Administration	263,433	361,490	378,110	414,850	14.8%
Snow & Ice	1,643,525	2,091,810	1,949,750	2,200,930	5.2%
Traffic Operations	1,236,318	1,406,810	1,346,360	1,336,470	-5.0%
Forestry	1,124,488	2,263,060	1,822,090	2,098,880	-7.3%
Facilities	1,225,038	1,302,530	1,328,530	1,522,930	16.9%
Fleet Services	1,432,946	1,652,800	1,686,780	1,897,770	14.8%
Fast Action Service Team	193,127	239,790	234,560	237,910	-0.8%
Storm Sewers	169,496	238,240	233,970	521,500	118.9%
Traffic Control	3,080	-	-	-	N/A
<b>Total</b>	<b>7,291,450</b>	<b>9,556,530</b>	<b>8,980,150</b>	<b>10,231,240</b>	<b>7.1%</b>

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	3,368,624	3,920,990	3,758,100	4,287,740	9.4%
Employee Benefits	1,434,110	1,562,390	1,515,750	1,672,060	7.0%
Misc. Employee Expenses	42,096	58,020	62,740	66,860	15.2%
Commodities	827,958	1,178,850	1,059,000	1,162,350	-1.4%
Contractual Services	2,224,244	3,400,220	3,059,920	3,503,990	3.1%
Capital Outlay	162,368	201,400	286,300	368,500	83.0%
Cost Allocation	(767,950)	(765,340)	(761,660)	(830,260)	8.5%
<b>Total</b>	<b>7,291,450</b>	<b>9,556,530</b>	<b>8,980,150</b>	<b>10,231,240</b>	<b>7.1%</b>

# PUBLIC WORKS ADMINISTRATION

## Village of Hoffman Estates

### Description

The Public Works Administration Division manages and supports all programs and operations carried out by the Department's 66 full-time and 4 part-time employees. This division coordinates responses to service requests, prepares budgets and capital improvement plans, handles recordkeeping and accounting, and delivers direct customer service both in person and over the phone. It includes an office manager, assistant director, director, and their support staff.

	2023	2024	2025
FTE's – Full Time	1.45	1.45	1.45
FTE's – Part Time	0.47	0.47	0.47

### 2024 Accomplishments

- Recorded and coordinated response to over 1,600 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.
- Continued efforts to review and revise/modernize department policies and procedures.
- Hosted over 450 guests at the annual Public Works Open House.

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	156,505	176,790	161,310	185,290	4.8%
Employee Benefits	63,928	68,490	65,120	69,860	2.0%
Misc. Employee Expenses	3,718	13,850	13,250	17,550	26.7%
Commodities	3,196	4,800	4,900	5,200	8.3%
Contractual Services	379,946	394,940	438,590	450,630	14.1%
Cost Allocation	(343,860)	(297,380)	(305,060)	(313,680)	5.5%
<b>Total</b>	<b>263,433</b>	<b>361,490</b>	<b>378,110</b>	<b>414,850</b>	<b>14.8%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.8% (\$8,500) increase is primarily due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 2.0% (\$1,370) increase is due to social security, Medicare and IMRF expenses.

# PUBLIC WORKS ADMINISTRATION

## Village of Hoffman Estates

### *Miscellaneous Employee Benefits*

The 26.7% (\$3,700) increase is primarily due to additional funding for professional development and certifications.

### *Commodities*

The 8.3% (\$400) increase is primarily due to higher printing and binding expenses.

### *Contractual Services*

The 5.5% (\$16,300) increase is primarily due to the department allocation of IT user charges.

### *Cost Allocation*

Cost allocations are payments made by the funds responsible for specific expenses to the fund that originally covered those costs. To account for these transactions, the amount is recorded as an expenditure in the reimbursing fund and as a reduction in expenditures in the reimbursed fund. The increase in expenses shown above relates to the Village's water billing operations, and these expenses are reflected in the Water Billing Division within the Water & Sewer Fund. These costs are directly tied to the expenses of other divisions and fluctuate accordingly.

### Description

The Snow and Ice Control Division of the Public Works Department is tasked with snow removal and ice control for 161 center lane miles of roadways, over 360 cul-de-sacs, and 11 parking lots, as well as the sidewalks next to Village buildings and the Pace bus stop. The division is staffed by 50 full-time drivers and 4 mechanics. Support for snow and ice operations comes from all administrative and supervisory staff in the department, with contractor assistance and additional drivers utilized as needed.

	2023	2024	2025
<b>FTE's – Full Time</b>	7.98	8.38	8.72
<b>FTE's – Part Time</b>	0.96	0.96	0.96

### 2024 Accomplishments

- Responded to 17.3 inches of winter weather precipitation between January and April. The department conducted 7 response operations, requiring 2,400 tons of salt, 16,250 gallons of chemical pre-treatment, and 4,290 total labor hours.
- Attended a variety of winter weather and snow and ice response related trainings and webinars.
- Managed the delivery of over 3,800 tons of road salt and 21,500 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Promote efficiency and environmental stewardship by reducing salt usage.	Tons of road salt used per lane mile per inch of snow	0.82	0.85	0.80	0.75

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	949,952	1,186,080	1,112,160	1,276,560	7.6%
Employee Benefits	361,208	411,400	393,380	435,290	5.8%
Misc. Employee Expenses	1,675	3,500	6,200	5,000	42.9%
Commodities	245,936	411,300	354,750	379,600	-7.7%
Contractual Services	77,914	77,930	81,460	102,680	31.8%
Capital Outlay	6,840	1,600	1,800	1,800	12.5%
<b>Total</b>	<b>1,643,525</b>	<b>2,091,810</b>	<b>1,949,750</b>	<b>2,200,930</b>	<b>5.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 7.6% (\$90,480) increase is primarily due to adjustments in full-time staff salaries and overtime wages.

#### *Employee Benefits*

The 5.8% (\$23,890) increase is primarily due to higher employer health insurance and IMRF contributions.

#### *Miscellaneous Employee Expenses*

The 42.9% (\$1,500) increase is due to an increase in travel and training expenses.

#### *Commodities*

The 7.7% (\$31,700) decrease is primarily due to lower salt expenses.

#### *Contractual Services*

The 31.8% (\$24,750) increase is due to funding to install a road weather information camera and sensor system (RWIS) in various locations throughout the Village to assist with storm response efforts.



### Description

The Traffic Operations Division oversees the routine maintenance of 161 center lane miles of Village pavement, more than 9,800 street signs, and 2,500 streetlights. This division performs various tasks, including small-scale asphalt repairs, supervising contracted pavement striping and street sweeping, repairing or replacing roadway signs, and maintaining streetlights. It is comprised of 9 full-time maintenance staff and a supervisor.

*NOTE: As of FY2022, the Pavement Maintenance and Traffic Control divisions have been combined to form the Traffic Operations Division.*

	2023	2024	2025
<b>FTE's – Full Time</b>	6.93	7.13	6.28
<b>FTE's – Part Time</b>	0.23	0.23	0.23

### 2024 Accomplishments

- Installed over 230 tons of hot asphalt material and 30 tons of cold patch material while performing routine pavement repairs.
- Supervised contractor application of 235,000 lineal feet of roadway pavement striping and performed 40,000 lineal feet of striping in-house.
- Completed 200 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 210 tons of debris.
- Designed and fabricated over 1,900 traffic and special event signs.
- Completed 31 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Promote efficiency by minimizing response time to reported street light outages.	Percentage of repairs completed within four business days	91%	92%	92%	93%
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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Infrastructure	Promote efficiency in performing asphalt repairs.	Labor hours per ton of hot asphalt installed	5.8	6.1	5.2	5.0
	Promote efficiency in performing asphalt repairs in cold weather conditions.	Labor hours per ton of cold asphalt installed	17.2	16.2	16.0	15.0

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	582,461	655,020	621,330	615,460	-6.0%
Employee Benefits	265,969	284,100	275,360	254,670	-10.4%
Misc. Employee Expenses	8,400	9,050	11,150	9,050	0.0%
Commodities	10,070	12,400	11,750	12,500	0.8%
Contractual Services	365,532	445,840	418,370	444,390	-0.3%
Capital Outlay	3,886	400	8,400	400	0.0%
<b>Total</b>	<b>1,236,318</b>	<b>1,406,810</b>	<b>1,346,360</b>	<b>1,336,470</b>	<b>-5.0%</b>

### **Budget Highlights**

#### *Salaries & Wages*

The 6.0% (\$39,560) decrease is due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 10.4% (\$29,430) decrease is primarily due to a reduction in employer health insurance contributions.

### Description

The Forestry and Grounds Division is responsible for maintaining and caring for around 19,000 trees owned by the Village, as well as 150 acres of turf. Currently, all turf areas are maintained through contracts and an intergovernmental agreement with the Hoffman Estates Park District, with staff providing oversight and coordination. The Division includes 9 full-time maintenance staff members, 3 of whom are certified arborists, along with the Village Forester.

	2023	2024	2025
<b>FTE's – Full Time</b>	6.64	6.84	6.84
<b>FTE's – Part Time</b>	0.46	0.46	0.46

### 2024 Accomplishments

- Received the Tree City, USA designation for the 32<sup>nd</sup> consecutive year.
- Oversaw and performed tree trimming on 3,000 parkway trees via a combination of in-house and contract trimming services.
- Performed curbside collection of over 3,700 piles of brush during the annual spring and fall branch pick-up programs.
- Removed 525 Silver Maple and Siberian Elm trees through a large-scale contract removal and replacement program. A total of 300 replacement plantings were completed in 2024, with the remainder planned for 2025.
- Responded to over 525 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	86%	85%	87%	90%

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	492,086	591,380	560,400	633,010	7.0%
Employee Benefits	258,572	280,940	271,850	287,040	2.2%
Misc. Employee Expenses	11,298	11,720	11,520	11,640	-0.7%
Commodities	3,548	3,800	3,800	4,600	21.1%
Contractual Services	287,169	1,223,420	827,320	853,790	-30.2%
Capital Outlay	71,815	151,800	147,200	308,800	103.4%
<b>Total</b>	<b>1,124,488</b>	<b>2,263,060</b>	<b>1,822,090</b>	<b>2,098,880</b>	<b>-7.3%</b>

### Budget Highlights

#### Salaries & Wages

The 7.0% (\$41,630) increase is due to adjustments in full-time staff salaries and overtime wages.

#### Employee Benefits

The 2.2% (\$6,100) increase is primarily due to higher social security, Medicare, and IMRF expenses.

#### Commodities

The 21.1% (\$800) increase is due to small tools expense increase.

#### Contractual Services

The 30.2% (\$369,630) decrease is primarily due to a reduction in funding for Silver Maple and Siberian Elm removals.

#### Capital Outlay

The 103.4% (\$157,000) increase is primarily due to Silver Maple and Siberian Elm replacement plantings and Friendship Tree Lighting event costs transferred from the previous commission account.



### 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 staffed by 5 full-time maintenance personnel and overseen by the Superintendent of Facilities and Arena Maintenance.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	4.95	4.95	5.35

### 2024 Accomplishments

- Performed repairs and improvements at various Village facilities, including:
- Assisted with electrical improvements for new and replacement audio-visual equipment at Village Hall.
- Upgraded lighting to modern LEDs at the Public Works Center, Fire Station 24, and select locations at the Village Hall and Police Department.
- Installed a body camera docking station at the Police Department.
- Installed a new high-pressure hose reel and piping in the ceiling at the Fleet Services building.
- Removed worn frame caulking and resealed sky lights at the Fleet Services building.
- Coordinated the remodeling of the elevator and replacement of the uninterruptable power supply at Village Hall.
- Coordinated substantial tuckpointing at the Fleet Services building to reduce/eliminate water intrusion.
- Coordinated upgrades to the access control system for all Village buildings.



# 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Infrastructure	Ensure preventative maintenance tasks for Village facilities are efficiently executed	Percent of time saved completing preventative maintenance tasks compared to a set standard	5.5%	1.2%	1.5%	2.0%

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	464,059	484,500	468,820	520,110	7.3%
Employee Benefits	205,726	213,770	204,150	230,320	7.7%
Misc. Employee Expenses	4,762	4,780	4,750	6,750	41.2%
Commodities	25,234	25,650	25,650	25,700	0.2%
Contractual Services	620,258	710,470	718,960	858,650	20.9%
Capital Outlay	55,569	16,500	41,500	36,500	121.2%
Cost Allocation	(150,570)	(153,140)	(135,300)	(155,100)	1.3%
<b>Total</b>	<b>1,225,038</b>	<b>1,302,530</b>	<b>1,328,530</b>	<b>1,522,930</b>	<b>16.9%</b>

### Budget Highlights

#### *Salaries and Wages*

The 7.3% (\$35,610) increase is due to adjustments in full-time employee wages.

#### *Employee Benefits*

The 7.7% (\$16,550) increase is primarily due to employer health insurance and IMRF contributions.

#### *Contractual Services*

The 20.9% (\$148,180) increase is primarily due to additional projects at Village Hall and the facility located at 630 Illinois Boulevard.

#### *Capital Outlay*

The 121.2% (\$20,000) increase is due to installation of a new Electric Vehicle charger at Village Hall.

### *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 oversees the regular and emergency maintenance of more than 300 Village vehicles and equipment. A robust preventive maintenance program helps reduce downtime, limit road calls, and minimize unscheduled repairs. The division includes four full-time mechanics, a part-time staff assistant, a part-time shop assistant, and a supervisor.

	2023	2024	2024
<b>FTE's – Full Time</b>	4.30	4.50	5.35
<b>FTE's – Part Time</b>	0.50	1.00	1.00

### 2024 Accomplishments

- Received the Automotive Service Excellence (ASE) Blue Seal Award for the 25<sup>th</sup> consecutive year.
- Prepared replacement vehicles and equipment for service, including 10 Public Works vehicles, 2 Development Services vehicles, 3 Fire Administration vehicles, and 2 Fire Engines.
- Performed over 6,500 repairs and preventative maintenance checks to various vehicles and pieces of equipment.
- Completed the in-house upfitting and/or reconditioning of 19 total Police squad and administrative vehicles.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Perform preventative maintenance on the Village fleet within the manufacturer's mileage recommendation	Percent of vehicles maintained within the manufacturer's recommendation	98%	99%	99%	99%
	Maintain consistency in scheduling repairs, reducing the need for emergency or unscheduled repairs	Percent of repairs that are scheduled	97%	96%	90%	95%

# FLEET SERVICES

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	507,095	574,880	587,450	721,580	25.5%
Employee Benefits	197,435	216,910	221,270	264,000	21.7%
Misc. Employee Expenses	6,788	9,970	10,770	10,770	8.0%
Commodities	530,691	709,800	649,000	718,600	1.2%
Contractual Services	441,303	428,560	461,390	523,300	22.1%
Capital Outlay	23,154	27,500	78,200	21,000	-23.6%
Cost Allocation	(273,520)	(314,820)	(321,300)	(361,480)	14.8%
<b>Total</b>	<b>1,432,946</b>	<b>1,652,800</b>	<b>1,686,780</b>	<b>1,897,770</b>	<b>14.8%</b>

## Budget Highlights

### *Salaries and Wages and Employee Benefits*

The 25.5% (\$146,700) and 21.7% (\$47,090) increases, respectively, are primarily due to the addition of one full-time mechanic position to this division.

### *Miscellaneous Employee Expenses*

The 8.0% (\$800) increase is due to an increase in travel and training expenses.

### *Commodities*

The 1.2% (\$8,800) increase is due to projected increases in the cost of various oils, fluids, and supplies needed for vehicle and equipment maintenance.

### *Contractual Services*

The 22.1% (\$94,740) increase is primarily due to funding for brush chipper rentals, large vehicle telematics service, and general contract costs associated with maintenance of Public Works vehicles and equipment.

### *Capital Outlay*

The 23.6% (\$6,500) decrease is due to a reduction in new requests for department equipment from the previous budget.

### *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 dedicated to quickly addressing smaller-scale requests from both residents and Village staff. By providing prompt assistance for various service calls, the division helps minimize disruptions to the work of other Public Works crews. When possible, FAST members also support other divisions or departments by assisting with additional labor needs. The team consists of three full-time maintenance personnel and is overseen by a shared supervisor.

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



## 2024 Accomplishments

- Provided over 7,500 utility locates Village-wide including large-scale projects such ongoing data center construction in north and west Hoffman Estates.
- Coordinated the contract replacement of over 6,000 sidewalk squares through an expanded Sidewalk Replacement Program. Inspected 102 miles of sidewalk in preparation for the 2025 replacement program.
- Responded to over 1,400 residential requests for service.
- Coordinated the annual recycling extravaganza, accepting materials from 760 residents. This included 23,500 pounds of electronics and 17,700 pounds of documents to shred, nearly 50% and 15% more volume respectively than was collected at the 2023 event.

## 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Infrastructure	Provide exceptional customer service by responding to external service requests within 24hrs	% of customer service requests resolved within 24hrs	94%	95%	95%	95%

# FAST ACTION SERVICE TEAM

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	128,321	159,710	153,680	160,640	0.6%
Employee Benefits	43,265	49,020	47,330	49,100	0.2%
Misc. Employee Expenses	1,500	1,100	1,050	1,100	0.0%
Commodities	5,818	7,250	5,000	7,250	0.0%
Contractual Services	13,119	19,110	18,300	19,820	3.7%
Capital Outlay	1,104	3,600	9,200	-	-100.0%
<b>Total</b>	<b>193,127</b>	<b>239,790</b>	<b>234,560</b>	<b>237,910</b>	<b>-0.8%</b>

## Budget Highlights

### *Capital Outlay*

The 100% (\$3,600) decrease is due to the purchase of a construction-grade table saw in the previous budget.

### Description

The Storm Sewer Division is responsible for maintaining and repairing all storm sewer infrastructure and drainage channels owned by the Village, which includes 224 miles of storm sewer pipes, 60 miles of creek lines, 4,100 catch basins, 1,100 outlets, and 6,500 street inlets. Monthly inspections are conducted on all Village drainage systems and lake/pond outfall pipes to minimize the risk of flooding during heavy rain events. This division is staffed by 2 full-time employees, along with additional shared personnel and a shared supervisor.

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	0.83	0.83	1.96

### 2024 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Infrastructure	Promote efficiency by reducing the number of labor hours used per catch basin rebuild.	Labor hours per catch basin rebuild.	17.6	17.1	16.5	16.0

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	88,146	92,630	92,950	175,090	89.0%
Employee Benefits	38,007	37,760	37,290	81,780	116.6%
Misc. Employee Expenses	3,955	4,050	4,050	5,000	23.5%
Commodities	3,465	3,850	4,150	8,900	131.2%
Contractual Services	35,923	99,950	95,530	250,730	150.9%
<b>Total</b>	<b>169,496</b>	<b>238,240</b>	<b>233,970</b>	<b>521,500</b>	<b>118.9%</b>

### Budget Highlights

#### *Salaries and Wages and Employee Benefits*

The 89.0% (\$82,460) and 116.6% (\$44,020) increases are primarily due to the reassignment of staff from a different division.

#### *Miscellaneous Employee Expenses*

The 23.5% (\$950) increase in uniform expenses.

#### *Commodities*

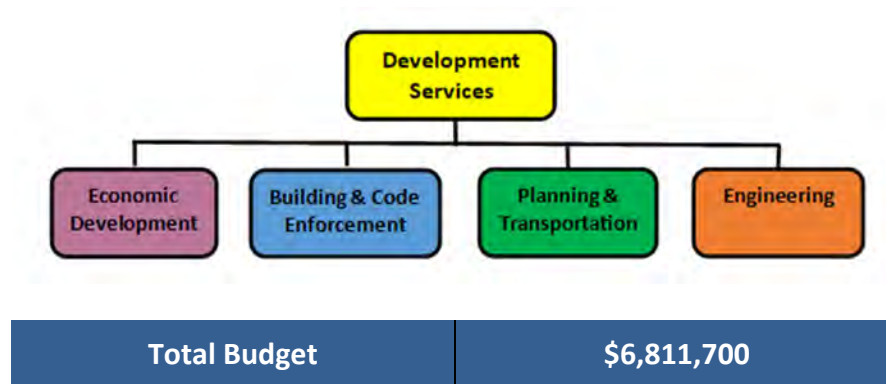
The 131.2% (\$5,050) increase is due to a request for a new specialized concrete removal excavator bucket.

#### *Contractual Services*

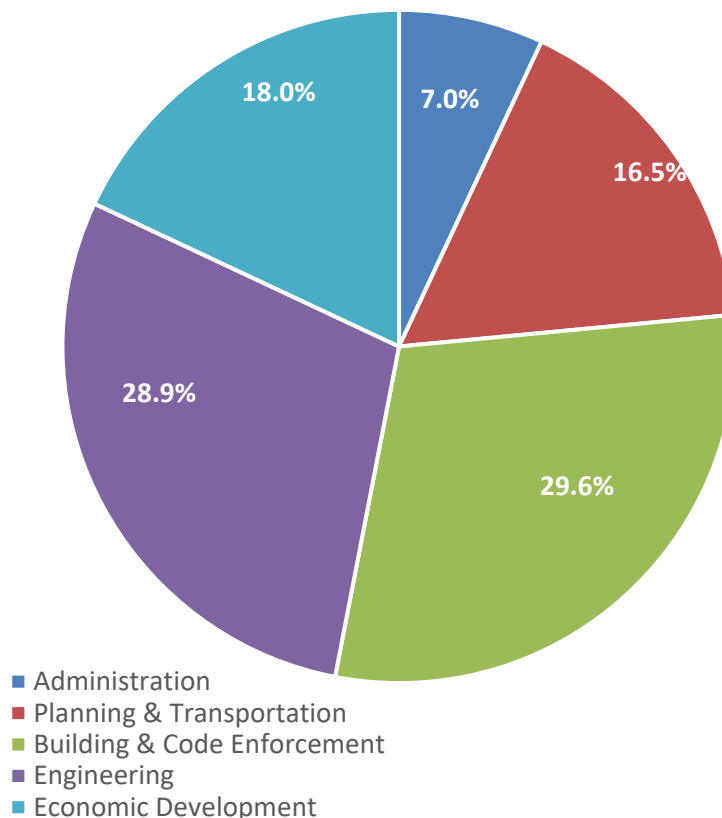
The 150.9% (\$150,780) increase is due to the addition of contract services to assist with storm sewer cleaning and inlet rebuilds.

# DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department includes five divisions covering a variety of community development functions. These include Administration, Planning & Transportation, Building & Code Enforcement, Engineering, and Economic Development. Primary functions include administration of the building permit review and inspection process, management of zoning and development review and inspection processes, and coordination of infrastructure planning and construction. Economic development activities focus on attraction, retention and promotion of all types of businesses in the community. The Department also enforces health and property maintenance codes and operates the rental housing registration and inspection program. Further, the Village's Community Development Block Grant (CDBG) Program is administered by the Department.



Annual Expenses by Division



# DEVELOPMENT SERVICES DEPARTMENT

## Annual Expenses by Division

Division	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Administration	452,754	454,180	448,880	473,710	4.3%
Planning & Transportation	732,946	969,870	1,088,630	1,126,550	16.2%
Code Enforcement	1,797,470	1,829,600	1,778,060	2,013,140	10.0%
Engineering	1,442,351	1,677,560	1,620,990	1,970,730	17.5%
Economic Development	1,075,998	1,183,420	1,183,820	1,227,570	3.7%
<b>Total</b>	<b>5,501,520</b>	<b>6,114,630</b>	<b>6,120,380</b>	<b>6,811,700</b>	<b>11.4%</b>

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	3,097,065	3,397,720	3,314,400	3,681,960	8.4%
Employee Benefits	1,206,199	1,353,350	1,328,440	1,442,580	6.6%
Misc. Employee Expenses	60,121	99,600	73,860	111,650	12.1%
Commodities	38,758	28,750	29,610	30,500	6.1%
Contractual Services	1,191,207	1,323,930	1,455,680	1,629,340	23.1%
Capital Outlay	38,310	21,500	19,300	20,950	-2.6%
Cost Allocation	(130,140)	(110,220)	(100,910)	(105,280)	-4.5%
<b>Total</b>	<b>5,501,520</b>	<b>6,114,630</b>	<b>6,120,380</b>	<b>6,811,700</b>	<b>11.4%</b>



# DEVELOPMENT SERVICES ADMINISTRATION

## Village of Hoffman Estates

### Description

Development Services Administration includes the Director whose primary function is management and support for all Divisions in the Department (Economic Development, Planning & Transportation, Building & Code Enforcement, and Engineering). In addition, the Director performs various special projects such as Development Agreements, major development project coordination, and Capital Planning, and facilitates coordination with other Village Departments. Administration also includes the Community Planner II who manages the Community Development Block Grant (CDBG) Program, coordinates Department communications, and provides support for various economic development and long-range planning functions.

For the upcoming year, efforts will continue to focus on coordination and support for critical projects such as Bell Works, Microsoft Data Center, Compass Data Center, and others. The Director will further coordinate with the Public Works Department on capital planning and various other projects. The Director will also continue advocating employee training and professional development, as well as managing recruitment/promotions when necessary to keep the Department properly staffed and productive for the coming years.

	2023	2024	2025
<b>FTE's – Full Time</b>	2.39	2.10	2.00

### 2024 Accomplishments

The following highlights reflect work where the 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.

- Microsoft Data Center – In 2024 construction continued on the first building phases and planning is ongoing for future phases. ComEd construction has advanced on the supporting sub-stations as well as the first electric distribution line. The License Agreement was approved for the second distribution line.
- Compass Data Center – Demolition of the former Sears Headquarters buildings started in 2024, and approval was granted for mass grading and tree removal to start also. Planning and meetings have been taking place regarding the site plan and building plans for the project. Work has begun on the License Agreement for the new ComEd distribution lines necessary to support the project. Discussions have also begun on the potential for a 6B property tax incentive.
- 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.
- Coordination is ongoing for the Bell Works Hoffman Estates Metroburb, the start of the townhome development, planning for apartments and discussions regarding occupying space in

# DEVELOPMENT SERVICES ADMINISTRATION

## Village of Hoffman Estates

the west side of the building. All of these efforts require coordination between departments and tracking compliance with prior phasing conditions of approval.

- In 2024, significant enhancements were made to the capital planning process, including implementation of a new team approach involving subject matter expert employees for each type of infrastructure and a better coordinated plan considering all utilities cohesively. Oversight efforts focused on making sure progress continued throughout the year.
- Department staff has invested significant effort toward continue improvements in technology, including Permitting and Licensing software, GIS, Cartegraph, Laserfiche, agenda management, ERP, website, as well as various hardware upgrades. These improvements increase accuracy and efficiencies for department operations, enhance customer interactions, and improve quality and productivity. Beyond internal department enhancements, Development Services staff has made a concerted effort to help improve technology use Village-wide across all departments.
- The Department continues to invest effort in the recruitment and onboarding process for key positions, as well as careful consideration of ways to retain productive employees as they continue to grow in their positions. During 2024, key hires and promotions occurred in the Code and Engineering Divisions.
- 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Technology	Publish articles to promote awareness of development projects, programs, and new businesses through various communication mediums	Number of articles published	18	20	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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	277,785	274,350	279,300	300,350	9.5%
Employee Benefits	112,062	102,330	101,920	103,880	1.5%
Misc. Employee Expenses	2,705	6,290	6,290	6,290	0.0%
Commodities	15,398	4,250	3,710	4,250	0.0%
Contractual Services	44,804	66,960	57,660	58,940	-12.0%
<b>Total</b>	<b>452,754</b>	<b>454,180</b>	<b>448,880</b>	<b>473,710</b>	<b>4.3%</b>

# DEVELOPMENT SERVICES ADMINISTRATION

Village of Hoffman Estates

## **Budget Highlights**

### *Salaries & Wages*

The 9.5% increase in salaries is primarily due to a promotion and salary adjustments.

### *Employee Benefits*

There was a 1.5% change from normal increase in benefit costs.

### *Misc. Employee Expenses*

No change.

### *Commodities*

No change.

### *Contractual Services*

The 12.0% decrease is due to IT User Charges and Workers Comp Insurance.

### *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.

# 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 and various other volunteer committees

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	4.59	5.00	5.00
<b>FTE's – Part Time</b>	-	0.41	0.13



### 2024 Accomplishments

- Managed the plan review process and facilitated zoning approvals for the following major developments:
  - Compass Datacenters/Sears Redevelopment: Initial redevelopment of +/-200-acre former Sears Headquarters campus began in 2024 with demolition of the building and mass grading activities. Site development plans are under review by the Village for the

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

proposed 5-building, 1.25M square foot data center development. Construction is expected to continue through 2026.

- Microsoft Data Center Campus: Phase 2 of the original 53-acre Microsoft data center campus, located north of Lakewood Boulevard, was approved in 2024. An additional 30 acres purchased by Microsoft immediately to the west is also under review, with expected construction in 2025.
- Bell Works Townhomes: Revisions to the original 2023 approvals were approved in 2024 for the 164-townhome development at Bell Works, located at the southwest corner of Huntington Blvd and Lakewood Blvd.
- Kensington Fields Townhomes: Pulte Homes is proposing 69-unit Townhome development on the former CDK site located along Hassell Road, immediately west of Village Hall. Demolition of the existing building and site development is expected to begin in early 2025.
- Progressed drafting of comprehensive update to the Village's Zoning Code. 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 expected to be considered for adoption in early 2025.
- Supported the Planning and Zoning Commission by continuing interactive training series on subject matter selected by Commissioners. 2024 training sessions included: *Findings & Recommendations* and *Ethics*.
- Worked extensively with the consultant team on the Hoffman in Motion: Transportation Plan. Several milestones were completed in 2024, including project website ([hoffmaninmotion.com](http://hoffmaninmotion.com)), existing conditions analysis, and a successful public engagement campaign. Public outreach included over 2,300 visits to the project website, 80 comments provided on the interactive mapping tool, 300 online surveys submitted, 500 in-person participants at various summer events, including South Ridge Park "Summer Hang". Public outreach will continue over the winter with 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.
- Completed Phase I and initiated Phase II engineering for the Hassell Road Pedestrian and Bicycle Enhancement project funded by the *Illinois Transportation Enhancement Program* (ITEP). Phase II engineering design will continue through 2025 with construction expected in 2026. 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 continued support to the Village's Geographic Information System (GIS) staff with data cleanup, map creation, and updating internal and public facing web maps in 2024. Planning staff

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

- supported efforts to complete several public facing interactive maps, including the 2024 Infrastructure Construction Projects, Major Development Projects, Data Centers, TIF Districts, Subdivision, and other various interactive maps to support the Village's economic development efforts.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	39%	41%	40%	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%
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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	1%	3%	1%	2%

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	475,900	584,450	581,950	586,740	0.4%
Employee Benefits	206,290	228,560	226,300	230,320	0.8%
Misc. Employee Expenses	4,088	5,150	5,150	6,700	30.1%
Commodities	5,080	3,240	3,500	5,350	65.1%
Contractual Services	119,448	191,070	314,330	340,040	78.0%
Cost Allocation	(77,860)	(42,600)	(42,600)	(42,600)	0.0%
<b>Total</b>	<b>732,946</b>	<b>969,870</b>	<b>1,088,630</b>	<b>1,126,550</b>	<b>16.2%</b>

### Budget Highlights

#### *Salaries & Wages*

Salaries and wages remain virtually flat in 2025.

#### *Employee Benefits*

The 0.8% increase is the result of changes in employee benefits.

#### *Misc. Employee Expenses*

The 30.1 % increase is due to anticipated conference attendance in increase in cost for membership dues for professional organizations.

#### *Commodities*

The 65.1% increase is due to increases in costs for existing and new annual reference documents and other office supplies.

#### *Contractual Services*

The significant 78.0% increase is due to reflecting the entire project costs of the Hoffman in Motion transportation plan. 80% of project costs will be reimbursed with grant funding. The 2024 budget only reflected the Village's local share of the project 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 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.

	2023	2024	2025
<b>FTE's – Full Time</b>	14.05	13.40	14.50
<b>FTE's – Part Time</b>	1.59	1.59	1.09



**Bell Works**

### 2024 Accomplishments

- While issued building permits have seen a slight decrease from 2023, building inspection activity has seen a 13% increase compared to 2023. Permit revenues for 2024 are on pace to meet the budgeted forecasts.
- The Building staff diligently managed multiple technical plan reviews and inspections of significant commercial projects including, Advocate Medical Building, Microsoft, Seasons at Hoffman Estates apartments, Belle Tire, Popeyes, Starbucks, Dunkin, Marriot Hotel, St. Alexius Parking Garage repairs, Lova Dispensary, Airdrie New Single Family Homes, multiple Bell Works build-outs including parking garage repairs, Club Colors, Jump Fly, Vipar, Collab, Platinum Mortgage, Conference suites and Avnet.

- Division staff has continued to play a key role in the Bell Works redevelopment project. The east side has achieved 80% tenant occupancy. 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 and developing master plans with new tenants, activation of the west side of the building, townhomes, apartment complex and overall site development.
- The Rental Housing Registration and Inspection Program continued with the number of registered owners around 1,840. 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 2024, 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.
- 2024 saw significant staffing changes of mission critical positions in the Building and Code Enforcement Division. As our experienced Building Inspector got promoted to Lead Inspector, his vacant position was filled in February 2024. In April 2024, our Plumbing Inspector retired, subsequently leading to the recruitment of a Combination Inspector who handles plumbing as well as building inspections. Additionally, our Chief Building Official got promoted to Director of Building and Code Enforcement. The Building Official position was filled in August 2024. We also filled in the vacant position of Code Enforcement Officer. Backfilling these positions was critical for the Division to maintain continuity in the dedicated services provided to the residents and businesses.
- Building and Code Enforcement completed its 6-year cycle of updating the building codes in 2023. In 2024, we continued with training on the significant changes to code as a result of the adoption of the 2021 International Codes, 2020 National Electric Code, as well as new 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 528 inspections in 2024. 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 2024, the department continued to enhance the online portal for permitting and online service. This service provides a tremendous increase in efficiency for the residents, businesses, developers, and staff. 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Technology	Ensure 95% of building permit applications are processed within 10 days	Percentage of permits processed	98%	98%	98%	98%
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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Public Safety	Conduct 95% of building inspections within 24hrs of notice	Percentage of inspections conducted within 24 hours of notice	97%	97%	97%	97%
	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	97%	97%	97%	97%
	Conduct 100% of inspections for registered residential rental properties	Percentage of residential rental properties inspected	100%	100%	100%	100%

# CODE ENFORCEMENT

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	1,213,036	1,204,340	1,143,290	1,297,450	7.7%
Employee Benefits	475,565	477,660	468,030	538,710	12.8%
Misc. Employee Expenses	17,338	24,820	25,640	29,060	17.1%
Commodities	6,615	11,460	12,100	9,450	-17.5%
Contractual Services	84,916	111,320	129,000	138,470	24.4%
<b>Total</b>	<b>1,797,470</b>	<b>1,829,600</b>	<b>1,778,060</b>	<b>2,013,140</b>	<b>10.0%</b>

### Budget Highlights

#### *Salaries & Wages*

The 7.7% increase is due to annual compensation increases and replacing part time position with full time position.

#### *Employee Benefits*

The 12.8% increase is due to changes in employee benefits and replacing part time position with full time position.

#### *Miscellaneous Employee Expenses*

The 17.1% increase is related to the expansion of items such as continuing education opportunities for staff training, new staff equipment, professional dues and certification testing.

#### *Commodities*

The 17.5% decrease is due to reductions in printing & binding and photocopy expenses.

#### *Contractual Services*

The 24.4% increase is due to third party consultants hired for inspection services and 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 nine 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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	8.00	9.00	9.00
<b>FTE's – Part Time</b>	1.53	1.37	1.90



### 2024 Accomplishments

- Completed \$7 million in street improvements, including the reconstruction of four streets, resurfacing of another 27 street segments, and preventive maintenance within four separate contracts. Additional water, sanitary sewer, and stormwater improvements were included in the project scope of the contracts.
- Completed \$3.5 million of improvements on Beverly Road (Beacon Pointe Drive – Prairie Stone Parkway) which included pavement resurfacing, bridge deck repairs, and construction of a barrier separated path over I-90. Federal STP funds were obtained for 75% of project costs.
- Completed construction for the first (of a multi-year program) CMP trenchless rehabilitation project that rehabilitated over 4,000 feet of larger diameter Corrugated Metal Pipe (CMP). Completed design, engineering, and awarded contract for second (of a multi-year program) CMP trenchless rehabilitation project that will cost effectively rehabilitate over 6,300 feet of larger diameter Corrugated Metal Pipe (CMP). Construction will be completed in early 2025.
- Completed \$700,000 of water main replacement on three streets as part of the Street Revitalization Project.
- Completed \$700,000 of sanitary sewer improvements on five streets as part of the Street Revitalization Project.
- Design and bidding complete for estimated \$1.6 million water main replacement project on Huntington Boulevard. \$1 million of funding provided by DCEO Grant. Construction expected to be completed in 2025.
- New street light installation completed on Illinois Boulevard and Thacker Street.
- In-house design engineering/construction inspection is ongoing for various street, storm sewer, sanitary sewer, and water main 2024/2025/2026 capital improvement projects.
- Design engineering underway and partial construction funding acquired through the MWRD Green Infrastructure Partnership Program for Village Hall Parking Lot Improvements. Construction scheduled for 2025.
- Design engineering completed for Hassell Road (Fairway Court – Rosedale Lane) resurfacing project. Construction scheduled for 2025 with 75% funding for construction provided by federal STP funds.
- Design engineering ongoing for the resurfacings of Gannon Drive (IL 58 – IL 72) and Jones Road (Highland Boulevard – IL 72). Construction scheduled for 2026 with 75% funding for construction provided by federal STP funds.
- Completed over 350 permit reviews and more than 500 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%	33%	33%

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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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%	94	100	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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	869,269	1,017,720	983,370	1,151,530	13.1%
Employee Benefits	306,784	411,360	398,840	431,420	4.9%
Misc. Employee Expenses	4,786	9,290	7,080	14,920	60.6%
Commodities	4,123	3,650	3,250	4,350	19.2%
Contractual Services	219,080	214,040	209,150	347,560	62.4%
Capital Outlay	38,310	21,500	19,300	20,950	-2.6%
<b>Total</b>	<b>1,442,351</b>	<b>1,677,560</b>	<b>1,620,990</b>	<b>1,970,730</b>	<b>17.5%</b>

**Budget Highlights***Salaries & Wages*

The 13.1% increase is related to an increase in part-time employee hours and annual salary increases.

*Employee Benefits*

The 4.9% increase is related to annual increases.

*Misc. Employee Expenses*

The 60.6% increase is due to increased training and professional dues and membership fees.

*Commodities*

The 19.2% increase is due to other supplies' expense.

*Contractual Services*

The 62.4% increase is due Traffic Signal Maintenance expenses moving from MFT.

*Contractual Services*

The 2.6% decrease is due to a decrease in department equipment.



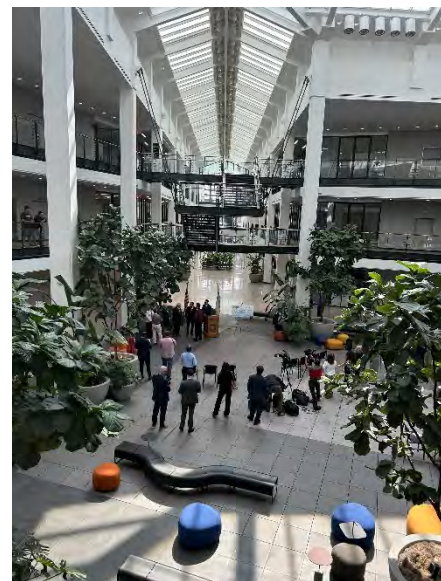
# ECONOMIC DEVELOPMENT

## 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 into Compass Datacenters.

	2024	2024	2025
FTE's – Full Time	2.29	3.00	3.00



### 2024 Accomplishments

- Worked to promote the new Stonington & Pembroke TIF. Met or contacted all property owners in the TIF. Met with several small business owners interested in moving to the area. Also created a new Small Business Improvement Grant to encourage small business growth in the TIF.
- Continued to promote Bell Works Chicagoland by organizing several tours and meetings at the Metroburb. Also engaged in marketing activities to assist new leases into the Metroburb.
- Worked with Compass Datacenters to hold a kickoff event and connect them to various community organizations. Also completed a RDA with the data center operator to redevelop the site under a 6B from the County and provide support to the community.
- Attended the most tradeshow and networking events ever to learn new ideas, promote Hoffman Estates, and make new connections. These events included the ICSC Las Vegas and Chicago shows, the Data Center Anti-Conference, the Bisnow Midwest Data Center conference, a data center focused golf outing, women in manufacturing events, Real Estate Journal events, and more.

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

- Improved the Business Retention and Expansion program by visiting more than 20 major businesses in town. Also hosted two C-suite roundtable sessions, conducted walking surveys to connect with businesses in certain sections of town, and coordinated a business blitz of more than 40 companies in the Roselle Road TIF District, in conjunction with the Economic Development Commission.
- Managed all 6 TIF districts including budgeting and reviewing multiple TIF reimbursement requests by developers.
- Promoted the “Feel The Energy” marketing campaign to reach millions of people promoting Hoffman Estates so as to attract new investment to the community.
- 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. Attended several of their events to support them in 2024.
- Sponsored and participated with Next Level Northwest, a regional business accelerator aimed at helping stage two companies grow and expand in the northwest suburbs. Two Hoffman Estates businesses went through their program – L&M Financial and Thrive Postpartum – while others attended a free workshop hosted at Village Hall in October.
- 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.
- Increased hotel tax revenue YoY despite the business traveling not returning as they were before 2020. The Tourism Department worked 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.
- Began a redesign of the VisitHoffman.com website for the Tourism Division. McDaniels Digital expects to complete a light rebrand and full redesign by early 2025.
- Staff worked with the Multimedia Team to create a marketing video for a vacant property in the entertainment district. This video, along with other short clips, has helped attract two multi-family developers to various properties in town with projects coming for approval in 2025.
- 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. Work to activate the Stonington & Pembroke TIF District with maker-retailers.

Board Goal	Department Goals and Objectives	Measure	FY22 Actual	FY23 Actual	FY25 Estimate	FY25 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	5	5	7

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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Economic Development	Foster a strong ongoing connection with existing businesses by conducting formal visits to at least 15 Village businesses each year, conducting a business blitz, and holding 2 CEO Roundtable Events	Number of formal visits to Village Businesses/ Number of business roundtable events	6	25	60	75
	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	95%	96%	96.5%	97%
	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	66%	58%	75%	80%
	Attract at least 2 industrial projects by the end of the year	Number of new industrial projects	1	2	3	4

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	261,074	316,860	326,490	345,890	9.2%
Employee Benefits	105,498	133,440	133,350	138,250	3.6%
Misc. Employee Expenses	31,205	54,050	29,700	54,680	1.2%
Commodities	7,543	6,150	7,050	7,100	15.4%
Contractual Services	722,959	740,540	745,540	744,330	0.5%
Cost Allocation	(52,280)	(67,620)	(58,310)	(62,680)	-7.3%
<b>Total</b>	<b>1,075,998</b>	<b>1,183,420</b>	<b>1,183,820</b>	<b>1,227,570</b>	<b>3.7%</b>

### Budget Highlights

#### *Salaries & Wages*

The 9.2% increase is due annual merit increases.

#### *Employee Benefits*

The 3.6% increase is due to increased health insurance costs.

#### *Misc. Employee Expenses*

The 1.2% increase is due to inflation and rising costs of travel.

#### *Commodities*

The 15.4% increase is due to subscription prices rising for periodicals and publications.

#### *Cost Allocation*

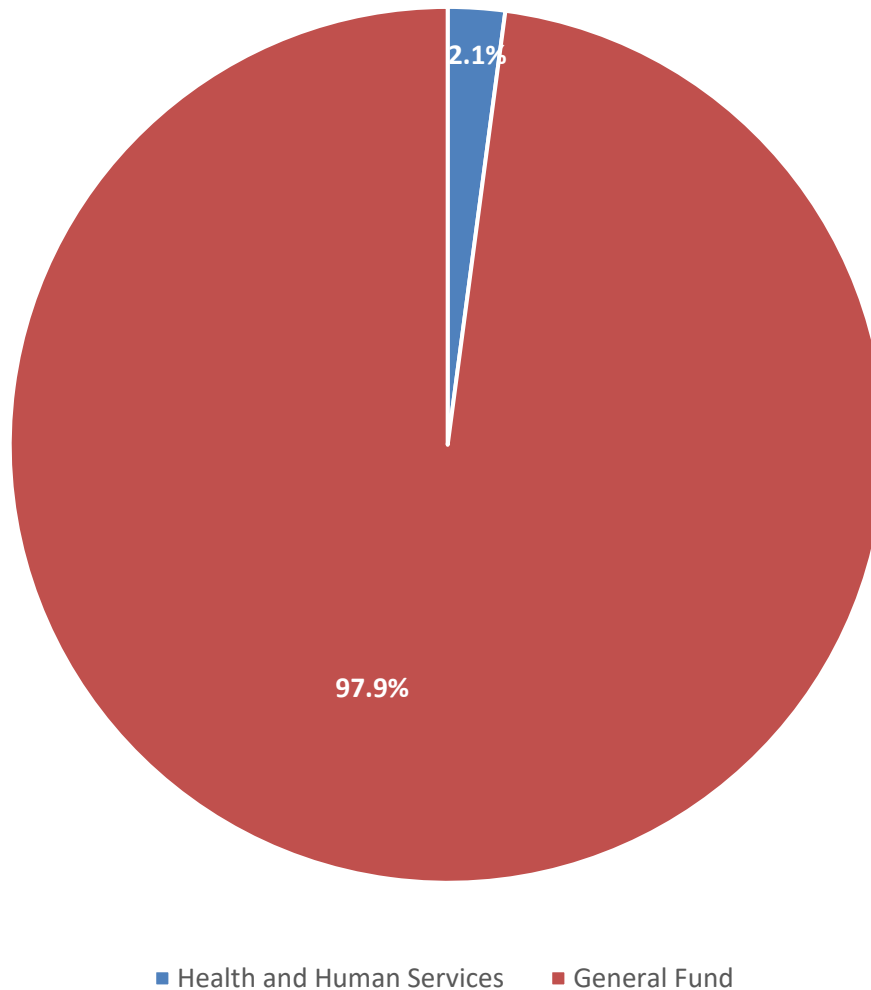
Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase 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.

# 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	\$ 1,549,930
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DEPARTMENT EXPENDITURES  
TO GENERAL FUND EXPENDITURES



# HEALTH & HUMAN SERVICES

## Village of Hoffman Estates

### 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, emergency assistance 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>2023</u>	<u>2024</u>	<u>2025</u>
<b>FTE's – Full Time</b>	6.00	8.00	8.00
<b>FTE's – Part Time</b>	2.30	2.35	2.35





### 2024 Accomplishments

- Health and Human Services continued programming for the second year (of four years) of the Cook County Healthy Communities Behavioral Health Initiative Grant. Grant funds were utilized to expand mental health services in the Hoffman Estates community. HHS hosted a food drive for families, a dance and memory workshop for senior citizens at the Park District, educational workshops including a couples workshop, family mindfulness and yoga event, celebrating diversity craft and educational event for children, stress screenings for first responders program, community outreach events at local schools, resource events with the Police Department for the community, a psychoeducational group in Spanish for community members, and a professional and community workshop on Latino Mental Health with accomplished Psychologist and founding president of the National Latina/o Psychological Association Patricia Arrendondo.
- Health and Human Services celebrated Charlie officially passing the Therapy Dog International examination and becoming a certified Therapy Dog. Charlie attended several community events, continued the Walks with Charlie program for employees, and participated in therapy sessions with clients.
- Health and Human Services completed employee training towards becoming a Dementia Friendly Community through a partnership with Certified Dementia Specialists from Right at Home. Village Hall, Police Department, Fire Department and Public Works employees all participated in training to assist in recognizing, understanding Dementia and responding to residents who may present with symptoms of Dementia. HHS formed the Dementia Friendly Community Committee which is made up of representatives from local hospitals, businesses, Park District, churches, and community members who will work together to train and implement initiatives that assist those experiencing Dementia and their caregivers.
- Health and Human Services expanded services offered to older adults in the community. Nursing staff implemented the monthly WITS Workout program at Haverford and Village Hall. This program utilizes games and tasks to help enhance memory, learn new skills, and enjoy social interaction. Health nurses implemented a new Bone Density screening program which offers appointments at the local library and at Village Hall. HHS mental health staff facilitated a 6 week grief group at Haverford for residents who had experienced the loss of a loved one.
- HHS continued to provide in-person and telehealth services for mental health counseling. Clinical psychology staff provided 3,506 hours of therapy services. These services include individual therapy for adults and children, couples therapy, family therapy and intake sessions. Psychology staff completed 5 psychological testing batteries. HHS staff and Police Social Workers conducted 1,572 hours of crisis intervention to the community. Health and Human Services staff facilitated a 10-week mindful parenting group which taught skills and techniques to manage stress. Assisted

# HEALTH & HUMAN SERVICES

## Village of Hoffman Estates

117 residents for emergency assistance through the Salvation Army, Nicor Share, and Lending Closet programs.

- HHS vaccine clinics for the community continued to be provided by appointment for residents. Nursing staff administered 2,632 antigens for youth and adults, 1,170 preventive health screens (blood pressure, hemoglobin, glucose, antibody analysis, cholesterol), and 1,838 preschool vision and hearing screens. Nursing staff provided 396 hours of health consultation to community members.
- HHS established and maintained partnerships including: a new partnership with Kenneth Young Center to provide psychological testing at an affordable rate, 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 hosted the eighth annual Holiday Giving Tree Program. This year, HHS made changes to the program to include senior citizens in need as well as children and families. Residents 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 2024, HHS implemented a new program through Move Spring which was a 6 week Employee Fitness Challenge *Employee Summer Games*, new monthly Employee Trivia, Flu Shot Clinics, a 4 week October Walking Challenge, Employee Reading Club, Walks with Charlie, and hosted 2 Employee Blood Drives and a Benefits of Wellness Fair with free health screenings.



# HEALTH & HUMAN 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	1,413	1,303	1,499	1,405
	Promote child wellness to ensure immunization completion rate	Number of antigens administered to children	2,685	2,764	2,273	2,574
	Promote psychological assessment and treatment to the community	Number of mental health treatment sessions held	3,489	3,630	3,506	3,542

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	717,823	858,640	824,430	948,050	10.4%
Employee Benefits	263,895	356,630	344,980	343,950	-3.6%
Misc. Employee Expenses	4,865	11,100	10,590	10,460	-5.8%
Commodities	48,680	60,260	49,660	68,170	13.1%
Contractual Services	91,865	253,030	149,130	179,300	-29.1%
<b>Total</b>	<b>1,127,129</b>	<b>1,539,660</b>	<b>1,378,790</b>	<b>1,549,930</b>	<b>0.7%</b>

### Budget Highlights

#### Salaries & Wages

The 10.4% increase is due to salary adjustments for the full time doctoral interns and annual salary increases.

#### Employee Benefits

The 3.6% decrease is due to corresponding decreases in benefit usage.

# HEALTH & HUMAN SERVICES

## Village of Hoffman Estates

### *Misc. Employee Expenses*

The 5.8% decrease is due to licensure fees that occur bi-annually.

### *Commodities*

The 13.1% increase is due to increase in materials and pricing for clinics and department operations.

### *Contractual Services*

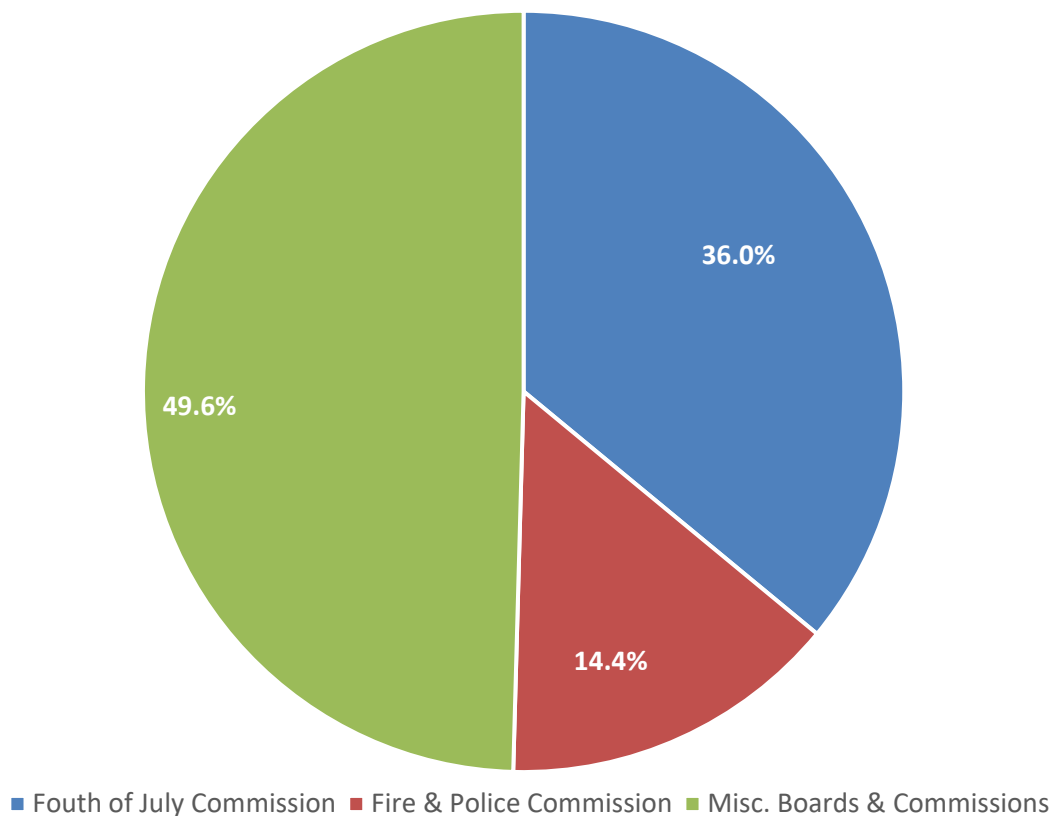
The 29.1% decrease is due to budgeting allocation of professional services related to the Cook County Mental Health Grant.

# 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	\$669,970
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Annual Expenses by Commission



# BOARDS & COMMISSIONS

## Annual Expenses by Commission

Commission	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Fourth of July Commission	156,666	213,930	217,890	241,110	12.7%
Fire & Police Commission	53,029	104,230	73,490	96,780	-7.1%
Misc. Boards & Commissions	267,447	326,020	327,280	332,080	1.9%
<b>Total</b>	<b>477,142</b>	<b>644,180</b>	<b>618,660</b>	<b>669,970</b>	<b>4.0%</b>

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	66,680	85,200	77,580	79,390	-6.8%
Employee Benefits	37,618	39,240	37,400	39,790	1.4%
Misc. Employee Expenses	-	1,580	400	1,600	1.3%
Commodities	441	600	600	1,100	83.3%
Contractual Services	372,403	517,560	502,680	548,090	5.9%
<b>Total</b>	<b>477,142</b>	<b>644,180</b>	<b>618,660</b>	<b>669,970</b>	<b>4.0%</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Contractual Services	156,666	213,930	217,890	241,110	12.7%
<b>Total</b>	<b>156,666</b>	<b>213,930</b>	<b>217,890</b>	<b>241,110</b>	<b>12.7%</b>

# FIRE & POLICE COMMISSION

## Village of Hoffman Estates

### Description

The Fire and Police Commission comprises three civilians appointed by the Village Board. This Commission is responsible for administering Fire and Police entry-level and promotional testing for Police Sergeants, Fire Lieutenants, and Fire Captains, as well as conducting disciplinary hearings.

### 2024 Accomplishments

- Hired eight new Probationary Police Officers in 2024.
- One Police Sergeant was promoted in 2024.
- Seven probationary firefighter/paramedics were hired in 2024.
- A Firefighter hiring process that started in 2023 was completed, and an eligibility list was published.
- Two Captains and three Lieutenants were promoted in 2024.
- Fire Captain and Lieutenant promotional processes were conducted, and new two-year eligibility lists were published for each position.
- Updated the Fire and Police Commission Rules and Regulations to eliminate the Bachelor's Degree requirement for Community Service Officers with two years in good standing to apply to be probationary police officers.

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	440	12,000	11,500	2,000	-83.3%
Employee Benefits	34	290	260	150	-48.3%
Misc. Employee Expenses	-	1,580	400	1,600	1.3%
Commodities	257	500	500	1,000	100.0%
Contractual Services	52,298	89,860	60,830	92,030	2.4%
<b>Total</b>	<b>53,029</b>	<b>104,230</b>	<b>73,490</b>	<b>96,780</b>	<b>-7.1%</b>

### Budget Highlights

#### *Salaries and Employee Benefits*

The 83.3% and 48.3% decreases, respectively, are due to reduced overtime for conducting promotional testing, which generally occurs only in even-numbered years.

#### *Commodities*

The 100% increase is due to an increase in Police and Fire candidate recruitment supplies.

# 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.

	2023	2024	2025
FTE's – Full Time	1.00	1.00	1.00



# MISCELLANEOUS BOARDS & COMMISSIONS

## Village of Hoffman Estates

### Annual Commission Budgets

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Sister Cities	20,570	20,790	17,740	21,790	4.8%
Commission for Seniors	18,197	23,600	23,060	37,130	57.3%
Youth	2,614	8,500	5,350	9,100	7.1%
Emerging Technologies	-	100	-	100	0.0%
Historical Sites	320	950	-	-	-100.0%
Cultural Awareness	9,141	9,700	9,700	9,700	0.0%
Arts	35,996	45,750	45,200	58,650	28.2%
Utilities	262	750	750	500	-33.3%
Sustainability	150	550	2,050	1,350	145.5%
Local Historian	-	100	100	100	0.0%
Celebration	27,168	34,000	42,800	-	-100.0%
Economic Development	3,814	7,000	7,000	8,000	14.3%
Comm. for the Disabled	4,993	4,950	3,180	6,500	31.3%
Celtic Festival	19,824	15,000	25,000	20,000	33.3%
Platzkonzert Commission	20,320	41,900	41,900	41,900	0.0%
<b>Total</b>	<b>163,368</b>	<b>213,640</b>	<b>223,830</b>	<b>214,820</b>	<b>0.6%</b>

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	66,240	73,200	66,080	77,390	5.7%
Employee Benefits	37,584	38,950	37,140	39,640	1.8%
Commodities	184	100	100	100	0.0%
Contractual Services	163,438	213,770	223,960	214,950	0.6%
<b>Total</b>	<b>267,447</b>	<b>326,020</b>	<b>327,280</b>	<b>332,080</b>	<b>1.9%</b>



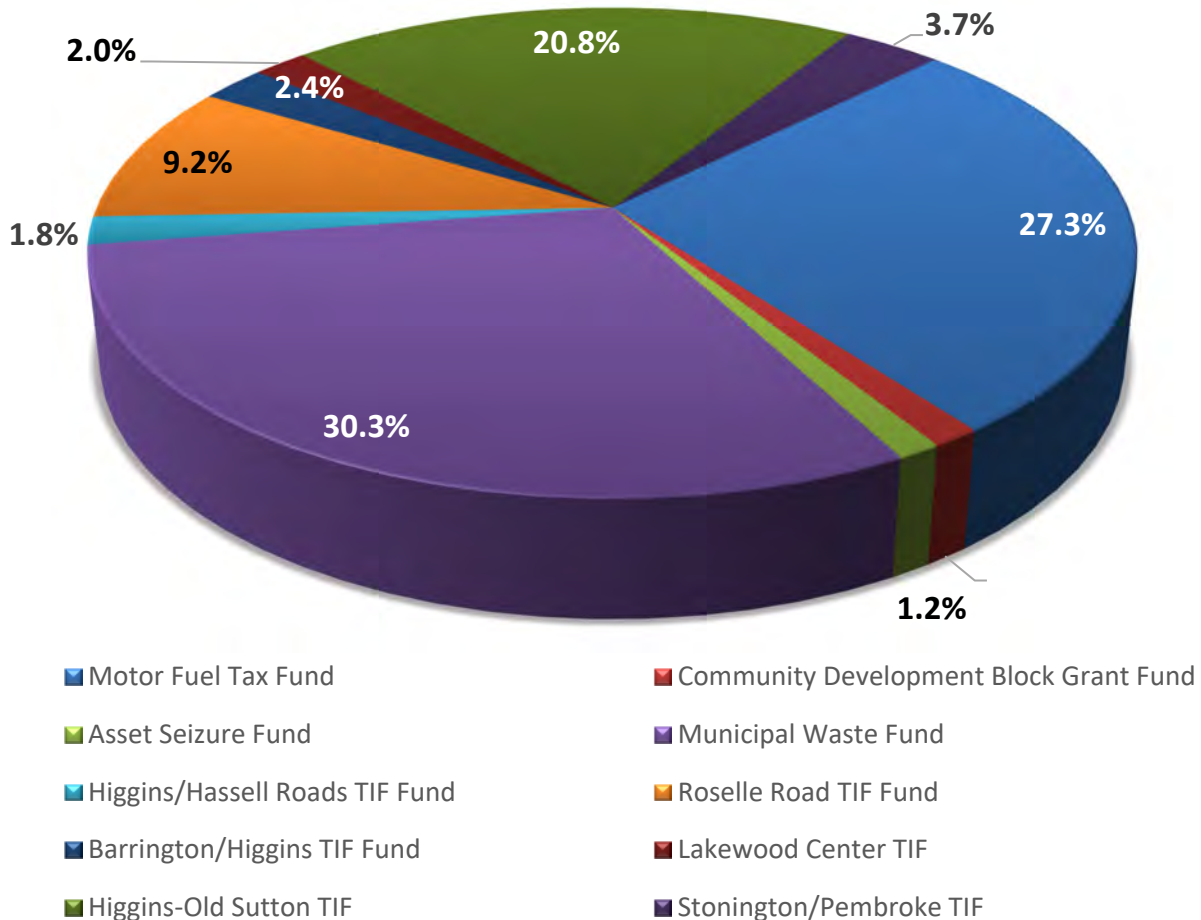
# SPECIAL REVENUE FUNDS

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

\$12,156,880

Annual Expenses by Fund



# 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.

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
MFT Allotments	2,332,877	2,229,720	2,317,840	2,347,840	5.3%
Rebuild IL Funds	-	-	-	-	N/A
Investment Earnings	62,146	30,000	60,000	45,000	50.0%
Transfers In	2,252	-	-	-	N/A
<b>Total Revenues</b>	<b>2,397,275</b>	<b>2,259,720</b>	<b>2,377,840</b>	<b>2,392,840</b>	<b>5.9%</b>
<b>Expenditures</b>					
Contractual Services	108,516	125,000	125,000	-	-100.0%
Transfers Out	2,495,000	2,200,000	2,495,000	3,317,500	50.8%
<b>Total Expenditures</b>	<b>2,603,516</b>	<b>2,325,000</b>	<b>2,620,000</b>	<b>3,317,500</b>	<b>42.7%</b>
<b>Net Revenues over Expenditures</b>	<b>(206,241)</b>	<b>(65,280)</b>	<b>(242,160)</b>	<b>(924,660)</b>	<b>1316.5%</b>

## Budget Highlights

### *MFT Allotments*

The 5.3% increase is based on regional projections.

### *Transfers Out*

The 50.8% increase is to fund addition road improvement projects in 2025 compared.

# 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 \$50,220 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 at least the first half of 2025.

## 2024 Accomplishments

- Updated and submitted the Village's Annual Action Plan for Program Year 2024, 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 \$251,122 of HUD grant funding.
- Allocated \$199,500 of CDBG funds toward the street rehabilitation project on Ascot Court and Crescent Lane, as well as sidewalks on Baxter Lane 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 \$20,260 in program income.
- Continued to work with NWHP utilizing CDBG-COVID funds to provide rental/utility assistance in the amount of \$8,040.02 as the program winds down.
- Provided CDBG-COVID funds in the approximate amount of \$34,302.86 to primarily assist the Village Health and Human Services (HHS) and Northwest Housing Partnership (NWHP) 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 Health and Human Services (HHS) to expend their remaining CDBG-COVID funds and can will close the project by the end of the year.

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Village of Hoffman Estates

- Completed and closed the CDBG street rehabilitation project on Western Street.
- New Community Planner II, who is the responsible program manager, attended numerous local and national conferences to learn how to best integrate best practices into this CDBG program.

## 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
Fiscal Responsibility	Ensure Community Development Block Grants are properly allocated to maintain a fund balance of 1.5 or less	Grant funding ratio	1.46	1.46	1.34	1.5

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Grant Revenue	401,911	367,600	317,600	157,600	-57.1%
Investment Earnings	64	-	-	-	N/A
Reimbursements	50,700	-	-	-	N/A
<b>Total Revenues</b>	<b>452,675</b>	<b>367,600</b>	<b>317,600</b>	<b>157,600</b>	<b>-57.1%</b>
<b>Expenditures</b>					
Contractual Services	43,363	75,000	50,000	90,000	20.0%
Capital Outlay	18,821	50,000	25,000	25,000	-50.0%
Operating Transfers	261,825	200,000	200,000	-	-100.0%
Cost Allocation	77,902	42,600	42,600	42,600	0.0%
<b>Total Expenditures</b>	<b>401,911</b>	<b>367,600</b>	<b>317,600</b>	<b>157,600</b>	<b>-57.1%</b>
<b>Net Revenues over Expenditures</b>	<b>50,763</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.

## 2024 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 2024.

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Federal Seizures	68,614	-	130,000	-	N/A
U.S. Marshall Seizures	-	-	-	-	N/A
State Seizures	-	-	14,600	-	N/A
Interest	3,029	-	2,040	-	N/A
Reimbursements	37,610	-	25,000	-	N/A
<b>Total Revenues</b>	<b>109,253</b>	<b>-</b>	<b>171,640</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Misc. Employee Expenses	-	500	500	500	0.0%
Contractual Services	97,886	4,000	19,500	4,000	0.0%
Commodities	8,102	3,500	-	3,500	0.0%
Capital Outlay	4,027	29,500	21,180	23,500	-20.3%
Transfers Out	141,685	110,000	110,000	110,000	0.0%
<b>Total Expenditures</b>	<b>251,700</b>	<b>147,500</b>	<b>151,180</b>	<b>141,500</b>	<b>-4.1%</b>
<b>Net Revenues over Expenditures</b>	<b>(142,447)</b>	<b>(147,500)</b>	<b>20,460</b>	<b>(141,500)</b>	<b>-4.1%</b>

For FY2025, 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Charges for Services	2,961,566	3,071,540	3,070,200	3,235,300	5.3%
Investments Earnings	13,305	5,000	20,000	5,000	0.0%
Miscellaneous	219,384	198,450	193,550	191,680	-3.4%
Transfers In	-	-	-	420,000	N/A
<b>Total Revenues</b>	<b>3,194,255</b>	<b>3,274,990</b>	<b>3,283,750</b>	<b>3,851,980</b>	<b>17.6%</b>
<b>Expenditures</b>					
Salaries	43,954	46,550	46,100	49,020	5.3%
Employee Benefits	22,071	23,680	23,300	19,740	-16.6%
Contractual Services	3,296,112	3,172,160	3,292,890	3,619,140	14.1%
Transfers Out	50,000	-	-	-	N/A
<b>Total Expenditures</b>	<b>3,412,137</b>	<b>3,242,390</b>	<b>3,362,290</b>	<b>3,687,900</b>	<b>13.7%</b>
<b>Net Revenues over Expenditures</b>	<b>(217,882)</b>	<b>32,600</b>	<b>(78,540)</b>	<b>164,080</b>	<b>403.3%</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.

## 2024 Accomplishments

- Staff connected with over 40 business owners and managers in this district during a business blitz on September 4, 2024 as part of a business retention program initiative.
- The Village staff held several meetings with property owners in the TIF to discuss redevelopment of land for commercial purposes. No projects moved forward in 2024 but a few are expected to make progress for approval in 2025.
- 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	810,806	800,000	800,000	800,000	0.0%
Investment Earnings	98,843	40,000	100,000	60,000	50.0%
<b>Total Revenues</b>	<b>909,649</b>	<b>840,000</b>	<b>900,000</b>	<b>860,000</b>	<b>2.4%</b>
<b>Expenditures</b>					
Employee Benefits	300	680	620	620	-8.8%
Professional Services	1,355,751	117,500	107,500	1,117,630	851.2%
Transfers Out	-	20,000	-	-	N/A
<b>Total Expenditures</b>	<b>1,356,051</b>	<b>138,180</b>	<b>108,120</b>	<b>1,118,250</b>	<b>709.3%</b>
<b>Net Revenues over Expenditures</b>	<b>(446,401)</b>	<b>701,820</b>	<b>791,880</b>	<b>(258,250)</b>	<b>-136.8%</b>

## Budget Highlights

### Professional Services

The 851.2% increase is due to a large addition from property tax after the Fund was depleted following 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.



## 2024 Accomplishments

- Ala Carte Entertainment, owners of Moretti's and Moretti's Unique events, own the former TGIFriday's and Macaroni Grill space. The TGIFriday's building began renovations for a new retail cannabis location to redevelop the site.



# BARRINGTON/HIGGINS ROADS TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	310,764	-	-	-	N/A
Investment Earnings	63,401	-	50,000	-	N/A
<b>Total Revenues</b>	<b>374,165</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Professional Services	139,292	291,500	2,500	294,130	0.9%
Contractual Services	10,390	-	-	-	N/A
<b>Total Expenditures</b>	<b>149,682</b>	<b>291,500</b>	<b>2,500</b>	<b>294,130</b>	<b>0.9%</b>
<b>Net Revenues over Expenditures</b>	<b>224,484</b>	<b>(291,500)</b>	<b>47,500</b>	<b>(294,130)</b>	<b>0.9%</b>

## Budget Highlights

### *Professional Services*

The 0.9% increase 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.

## 2024 Accomplishments

- Completed construction of a Popeye's Louisiana Kitchen in an outlot.
- Completed designs for rerouting the sanitary main which runs under a building to a new location under the parking lot and make another outlot more buildable.
- The center owner terminated a contract with a multi-family developer then entered into a contract with a new one for potential approval of Class A apartments in 2025.
- 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	617,492	450,000	600,000	600,000	33.3%
Investment Earnings	16,126	7,500	20,000	15,000	100.0%
Note Proceeds	105,451	-	-	-	N/A
<b>Total Revenues</b>	<b>739,069</b>	<b>457,500</b>	<b>620,000</b>	<b>615,000</b>	<b>34.4%</b>
<b>Expenditures</b>					
Employee Benefits	300	680	620	620	-8.8%
Contractual Services	90,768	522,500	92,500	222,630	-57.4%
Capital Outlay	105,451	-	-	-	N/A
Debt Service	313,668	-	-	-	N/A
Transfers Out	-	-	600,000	-	N/A
<b>Total Expenditures</b>	<b>510,187</b>	<b>523,180</b>	<b>693,120</b>	<b>223,250</b>	<b>-57.3%</b>
<b>Net Revenues over Expenditures</b>	<b>228,882</b>	<b>(65,680)</b>	<b>(73,120)</b>	<b>391,750</b>	<b>-696.5%</b>

## Budget Highlights

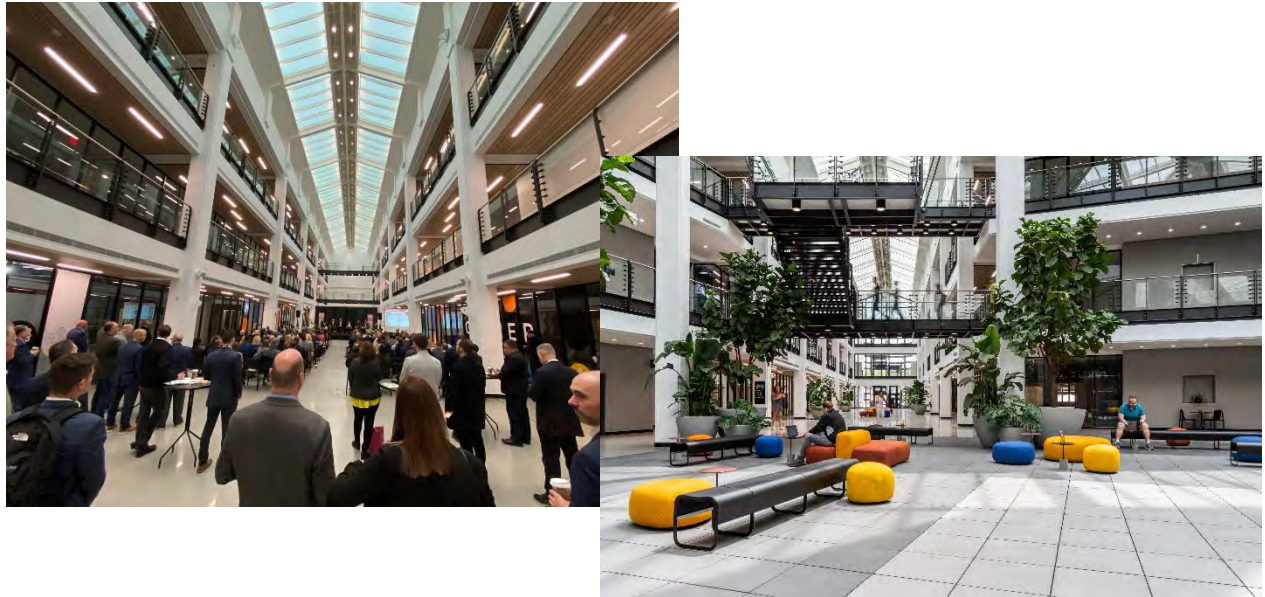
After several years of little or no TIF revenue, increment from the past several years have allowed the Village to accrue a fund for future projects and make note payments to the shopping center owner, in accordance with the redevelopment agreement approved in 2013.

# 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.



## 2024 Accomplishments

- Significant activity continued at Bell Works Chicagoland, the redevelopment of the former AT&T campus by Inspired by Somerset Development. Several new tenants announced leasing significant space in 2024 including, Convergent, First Service Residential, and Identiti. Additionally, build out continues for more spec retail and entertainment space.
- Staff organized several tours and meetings at Bell Works including a delegation of Polish brokers through Illinois REALTORS, a Bisnow State of the Suburban Office conference and more 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	853,566	550,000	550,000	550,000	0.0%
Investment Earnings	22,850	5,000	25,000	20,000	300.0%
Note Proceeds	5,435,619	-	-	-	N/A
<b>Total Revenues</b>	<b>6,312,035</b>	<b>555,000</b>	<b>575,000</b>	<b>570,000</b>	<b>2.7%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	300	680	620	620	-8.8%
Contractual Services	752,410	288,500	87,500	213,630	-26.0%
Capital Outlay	5,435,619	-	-	-	N/A
Transfers Out	-	-	-	30,000	N/A
<b>Total Expenditures</b>	<b>6,188,329</b>	<b>289,180</b>	<b>88,120</b>	<b>244,250</b>	<b>-15.5%</b>
<b>Net Revenues over Expenditures</b>	<b>123,706</b>	<b>265,820</b>	<b>486,880</b>	<b>325,750</b>	<b>22.5%</b>

## Budget Highlights

### *Contractual Services*

The 26% decrease is due to a subtraction of funds used to creatively market and advertise Bell Works Chicagoland in 2024.

# 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.

## 2024 Accomplishments

- Staff worked with the current property owner to market the site.

## Annual Revenues and Expenditures by Class

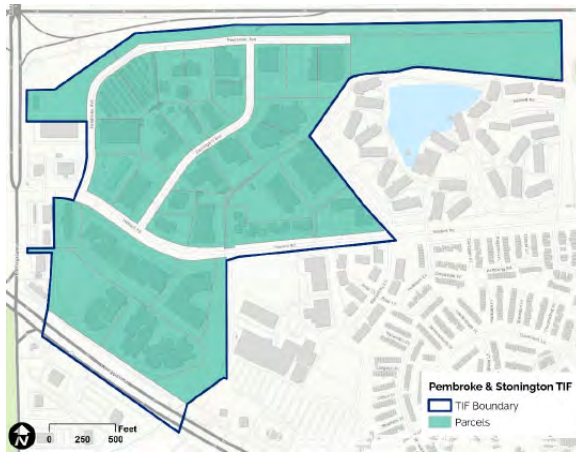
Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	6,651	65,000	-	-	N/A
Investment Earnings	4,667	1,000	4,000	4,000	300.0%
Miscellaneous Revenue	-	2,462,180	-	2,524,120	2.5%
<b>Total Revenues</b>	<b>11,318</b>	<b>2,528,180</b>	<b>4,000</b>	<b>2,528,120</b>	<b>0.0%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	300	680	620	620	-8.8%
Contractual Services	16,574	2,527,500	7,500	2,527,630	0.0%
<b>Total Expenditures</b>	<b>16,874</b>	<b>2,528,180</b>	<b>8,120</b>	<b>2,528,250</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(5,556)</b>	<b>-</b>	<b>(4,120)</b>	<b>(130)</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



1. Connection from Pembroke Ave. Kiss-n-Ride to public open space at top of hill
2. Village Vehicle Maintenance Facility relocated to make property 1 for TOD opportunity.
3. "Water Tower Hill" public open space.
4. Stormwater conveyed artfully from hilltop to centralized detention basins.
5. Centralized stormwater detention basins part of district-wide system.
6. Village Public Works Center relocated to make property available for TOD opportunity (refer to Chapter 4, Section 3.1)
7. Developable land with high visibility from I-90
8. Bridge over Poplar Creek, connecting Barrington Lake Apartments to "Stonington-Pembroke Circle"

Figure 28: Conceptual regulating plan

### 2024 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 and business owners to generate interest in redeveloping land or remodeling space to increase the EAV and activate the district.
- 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	-	-	20,000	20,000	N/A
Miscellaneous Revenue	-	444,180	243,120	424,250	-4.5%
<b>Total Revenues</b>	<b>-</b>	<b>444,180</b>	<b>279,740</b>	<b>444,250</b>	<b>0.0%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	-	680	620	620	-8.8%
Contractual Services	16,620	443,500	262,500	443,630	0.0%
<b>Total Expenditures</b>	<b>16,620</b>	<b>444,180</b>	<b>263,120</b>	<b>444,250</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(16,620)</b>	<b>-</b>	<b>16,620</b>	<b>-</b>	<b>N/A</b>

# DEBT SERVICE FUNDS

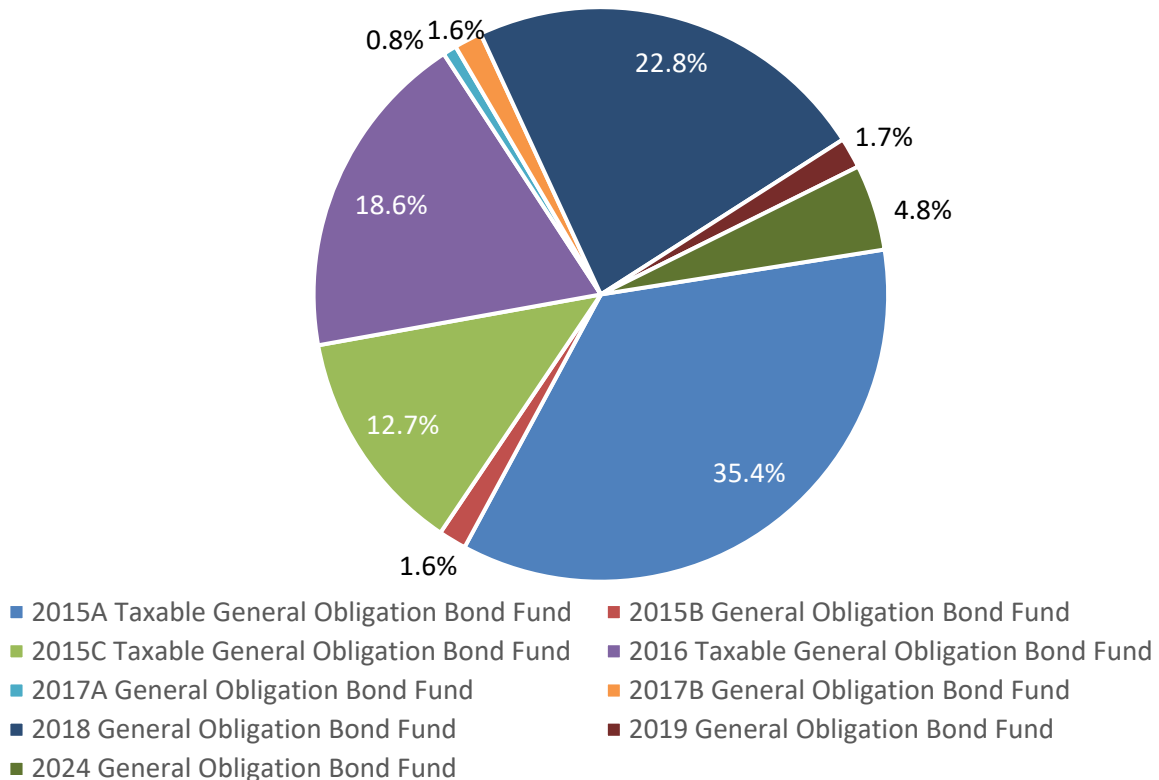
Debt Service Funds are established to account for the accumulation of resources for, and the payment of, long-term principal and interest. These obligations represent the Village's annual installment payments of principal and interest for previous capital projects or acquisitions funded through debt financing. The Village currently has nine 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
- 2024 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>\$7,946,510</b>
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**Annual Expenses by Fund**





# DEBT SERVICE FUNDS

In May 2024, 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 May 2024 rating:

*"Standard and Poor's Ratings Services assigned its 'AA+' long-term rating to Hoffman Estates, Ill.'s series 2024 general obligation (GO) 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:*

- *Historically positive budget results*
- *Sound financial management*
- *Diligent monitoring of reserves*
- *Very strong reserve and liquidity positions*
- *Very strong local economy*
- *Diverse employment base of the Chicago metropolitan statistical area."*

"The stable outlook reflects our expectation that Hoffman Estates' strong financial management policies and practices will help maintain a stable financial profile, with very strong budgetary flexibility, despite persistent pressures from the village's underfunded public safety pensions. Current plans for continued economic development, paired with the village's participation in the broad and diverse Chicago MSA economy also supports rating stability.

# DEBT SERVICE FUNDS

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	2,163,501	2,106,080	2,148,080	2,106,080	0.0%
Tow Fees	164,000	150,000	160,000	160,000	6.7%
Investment Earnings	46,275	21,000	35,200	22,000	4.8%
Miscellaneous	750,000	750,000	750,000	750,000	0.0%
Transfers In	4,220,231	4,431,860	4,630,040	4,908,430	10.8%
<b>Total Revenues</b>	<b>7,344,007</b>	<b>7,458,940</b>	<b>7,723,320</b>	<b>7,946,510</b>	<b>6.5%</b>
<b>Expenditures</b>					
Paying Agent Fees	1,436	2,000	2,000	2,000	0.0%
Trustee Fees	1,915	2,000	2,000	2,000	0.0%
Other Contractual Services	75,000	75,000	75,000	75,000	0.0%
Principal Expense	4,405,515	4,592,790	4,592,790	4,895,100	6.6%
Interest Expense	2,971,714	2,787,150	2,975,390	2,972,410	6.6%
<b>Total Expenditures</b>	<b>7,455,580</b>	<b>7,458,940</b>	<b>7,647,180</b>	<b>7,946,510</b>	<b>6.5%</b>
<b>Net Revenue over Expenditures</b>	<b>(111,573)</b>	<b>-</b>	<b>76,140</b>	<b>-</b>	<b>N/A</b>

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2015A General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2025	2,515,000	220,255	2,735,255
2026	2,620,000	114,625	2,734,625
	\$ 5,135,000	\$ 334,880	\$ 5,469,880

**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
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>\$ 2,420,000</b>	<b>\$ 283,400</b>	<b>\$ 2,703,400</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
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>\$ 6,197,256</b>	<b>\$ 27,962,256</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

### 2016 General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 1,188,200</b>	<b>\$ 9,428,200</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
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>\$ 4,050,000</b>	<b>\$ 904,356</b>	<b>\$ 4,954,356</b>

### Purpose of Issue:

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

### Date of Issue:

September 12, 2017

### Financial Classification:

General Obligation

### Funding Sources:

General Fund, Water and Sewer Fund

### Original Principal Amount:

\$6,080,000

### Interest Dates:

June and December

### Interest Rate:

2.00% - 3.25%

### Payoff Date:

December 1, 2038

### Paying Agent:

Amalgamated Bank of Chicago

# DEBT SERVICE FUNDS

Village of Hoffman Estates

## 2017B General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 3,015,000</b>	<b>\$ 1,344,800</b>	<b>\$ 4,359,800</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
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>\$ 25,370,000</b>	<b>\$ 9,932,582</b>	<b>\$ 35,302,582</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
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>\$ 6,762,090</b>	<b>\$ 825,112</b>	<b>\$ 7,587,202</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

## 2024 General Obligation Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2025	-	385,025	385,025
2026	-	385,025	385,025
2027	-	385,025	385,025
2028	-	385,025	385,025
2029	-	385,025	385,025
2030	-	385,025	385,025
2031	-	385,025	385,025
2032	-	385,025	385,025
2033	430,000	385,025	815,025
2034	685,000	363,525	1,048,525
2035	720,000	329,275	1,049,275
2036	755,000	293,275	1,048,275
2037	795,000	255,525	1,050,525
2038	825,000	223,725	1,048,725
2039	860,000	190,725	1,050,725
2040	890,000	156,325	1,046,325
2041	925,000	120,725	1,045,725
2042	965,000	83,725	1,048,725
2043	1,005,000	42,713	1,047,713
	<b>\$ 8,855,000</b>	<b>\$ 5,524,763</b>	<b>\$ 14,379,763</b>

**Purpose of Issue:**  
Finance new Fire Station

**Original Principal Amount:**  
\$8,855,000

**Date of Issue:**  
May 16, 2024

**Interest Dates:**  
June and December

**Financial Classification:**  
General Obligation

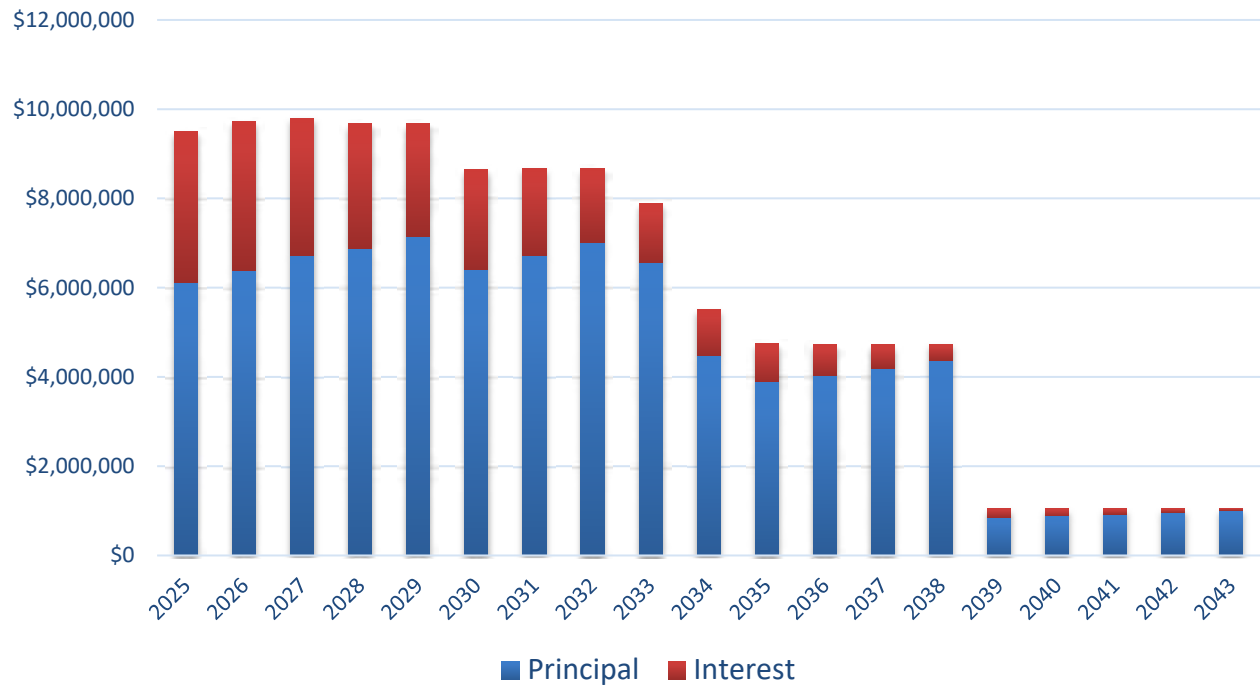
**Interest Rate:**  
4.00% - 5.00%

**Funding Sources:**  
General Fund, Water and Sewer Fund

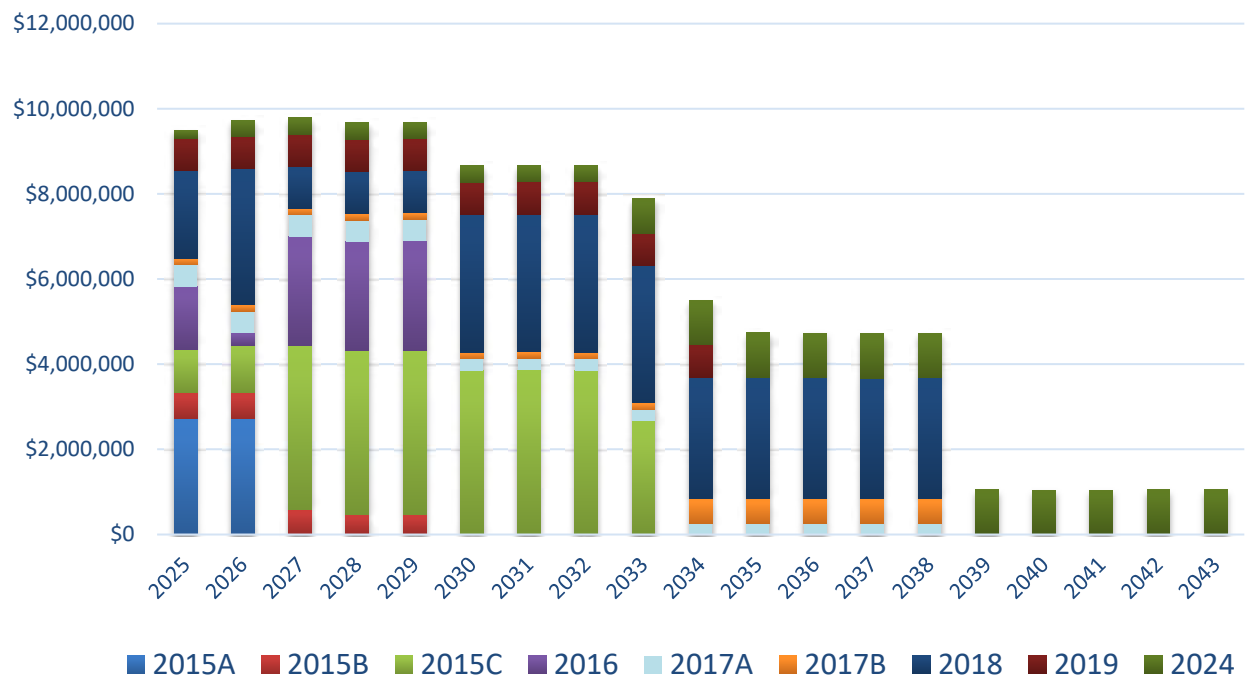
**Payoff Date:**  
December 1, 2043

**Paying Agent:**  
JP Morgan Chase Bank

### Schedule of Future Principal and Interest Payments



### Annual Debt Service, by Fund



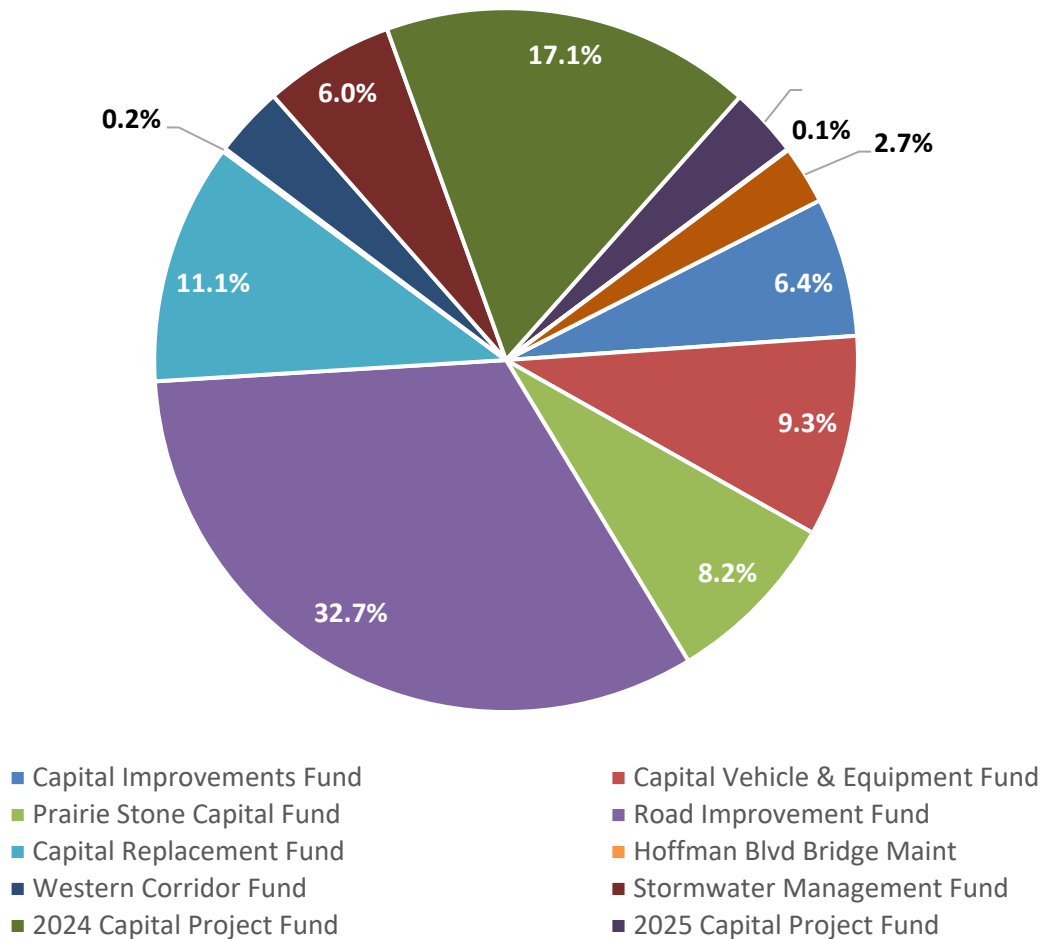
# CAPITAL PROJECTS FUNDS

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, 2024 Project Fund, and 2025 Project Fund. These funds are used to accumulate and expend funds for the purchase of capital improvements and equipment.

The 2019 Project Fund, Central Area Impact Fee Fund, Central Area Road Corridor Improvement Fund, and Traffic Improvement Fund are not included in the chart below because they are not projected to expend funds in 2025.

Total 2025 Budget	\$48,421,520
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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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	1,454,151	1,490,000	1,380,000	1,490,000	0.0%
Grant Revenue	-	1,872,750	2,303,250	573,750	-69.4%
Investment Earnings	36,595	10,000	50,000	10,000	0.0%
Reimbursements/Recoveries	-	-	50,000	-	N/A
Transfers In	2,734,254	2,497,250	2,652,150	1,141,250	-54.3%
<b>Total Revenues</b>	<b>4,225,000</b>	<b>5,870,000</b>	<b>6,435,400</b>	<b>3,215,000</b>	<b>-45.2%</b>
<b>Expenditures</b>					
Building Improvements	11,548	-	-	-	N/A
Other Capital Improvements	421,425	670,000	754,400	480,000	-28.4%
Sidewalk Improvements	290,721	-	-	-	N/A
Transfers Out	3,717,814	5,371,250	5,735,640	2,617,500	-51.3%
<b>Total Expenditures</b>	<b>4,441,508</b>	<b>6,041,250</b>	<b>6,490,040</b>	<b>3,097,500</b>	<b>-48.7%</b>
<b>Net Revenues over Expenditures</b>	<b>(216,508)</b>	<b>(171,250)</b>	<b>(54,640)</b>	<b>117,500</b>	<b>-168.6%</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Electric Utility Tax	1,597,898	1,650,000	1,650,000	1,650,000	0.0%
Municipal Motor Fuel Tax	352,294	350,000	350,000	350,000	0.0%
Grant Revenue	76,442	135,000	80,000	1,932,100	1331.2%
Road Usage Fees	12,138	-	1,400	-	N/A
Interest Earnings	159,225	60,000	100,000	60,000	N/A
Unrealized Gain On Inves	25,159	-	-	-	N/A
Reimbursements	-	-	25,000	105,000	N/A
Transfers In	4,716,275	5,048,750	4,142,500	11,302,500	123.9%
<b>Total Revenues</b>	<b>6,939,431</b>	<b>7,243,750</b>	<b>6,348,900</b>	<b>15,399,600</b>	<b>112.6%</b>
<b>Expenditures</b>					
Road Improvements	6,388,551	6,011,250	7,312,500	8,415,000	40.0%
Other Capital Improvements	(87,799)	1,355,000	145,000	7,424,600	447.9%
Transfers Out	884,157	-	-	-	N/A
Transter to Water & Sewer	-	950,000	-	-	N/A
<b>Total Expenditures</b>	<b>7,184,909</b>	<b>8,316,250</b>	<b>7,457,500</b>	<b>15,839,600</b>	<b>90.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(245,478)</b>	<b>(1,072,500)</b>	<b>(1,108,600)</b>	<b>(440,000)</b>	<b>-59.0%</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 2025.



## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	639,290	639,290	-	-100.0%
Investment Earnings	24,585	5,000	45,000	5,000	0.0%
Transfers In	1,824,942	5,264,930	5,391,850	4,490,270	-14.7%
Premium on Bonds	918,569	-	-	-	N/A
GASB 96, Proceeds	(594,381)	-	-	-	N/A
<b>Total Revenues</b>	<b>2,173,715</b>	<b>5,909,220</b>	<b>6,076,140</b>	<b>4,495,270</b>	<b>-23.9%</b>
<b>Expenditures</b>					
Department Equipment	113,273	1,179,020	1,197,830	330,790	-71.9%
GASB 96, Capital Outlay	(594,381)	-	-	-	N/A
Motor Vehicles	675,995	1,454,480	2,812,270	1,241,980	-14.6%
Fire Apparatus	11,054	3,270,720	2,021,040	2,917,500	-10.8%
Intersection Improvement	918,569	-	-	-	N/A
Interest, Other Loans	181,536	-	-	-	N/A
GASB 96, Interest Expense	6,587	-	-	-	N/A
Principal Expense	282,246	-	-	-	N/A
Interest Expense	17,346	-	-	-	N/A
<b>Total Expenditures</b>	<b>1,612,225</b>	<b>5,904,220</b>	<b>6,031,140</b>	<b>4,490,270</b>	<b>-23.9%</b>
<b>Net Revenues over Expenditures</b>	<b>561,490</b>	<b>5,000</b>	<b>45,000</b>	<b>5,000</b>	<b>0.0%</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Investment Earnings	406,161	100,000	350,000	200,000	100.0%
Transfers In	-	-	-	-	N/A
<b>Total Revenues</b>	<b>406,161</b>	<b>100,000</b>	<b>350,000</b>	<b>200,000</b>	<b>100.0%</b>
<b>Expenditures</b>					
Transfers Out	-	2,000,000	300,000	5,360,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>2,000,000</b>	<b>300,000</b>	<b>5,360,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>406,161</b>	<b>(1,900,000)</b>	<b>50,000</b>	<b>(5,160,000)</b>	<b>171.6%</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.



## 2024 Accomplishments

- Completed construction for the first (of a multi-year program) CMP trenchless rehabilitation project that rehabilitated over 4,000 feet of larger diameter Corrugated Metal Pipe (CMP).
- Completed design, engineering, and awarded contract for second (of a multi-year program) CMP trenchless rehabilitation project that will cost effectively rehabilitate over 6,300 feet of larger diameter Corrugated Metal Pipe (CMP). Construction will be completed in early 2025
- Completed the Batavia Lane Storm Sewer Replacement that included \$250,000 in funding from an Illinois DCEO Grant.
- Completed additional drainage improvement projects on Flagstaff Lane and New Britton Drive as part of the Street Revitalization Project.
- Completed over 40 residential drainage investigations.

# STORMWATER MANAGEMENT FUND

Village of Hoffman Estates

## Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	250,000	-	300,000	20.0%
Utility Fee	563,361	545,000	560,000	1,260,000	131.2%
Interest	35,358	5,000	20,000	5,000	0.0%
Transfers In	937,000	1,780,000	2,630,000	1,555,000	-12.6%
<b>Total Revenues</b>	<b>1,535,720</b>	<b>2,580,000</b>	<b>3,210,000</b>	<b>3,120,000</b>	<b>20.9%</b>
<b>Expenditures</b>					
Professional Services	-	-	9,700	-	N/A
Drainage Improvements	807,515	2,530,000	3,130,000	2,855,000	12.8%
Principal Expense	35,000	35,000	35,000	40,000	14.3%
Interest Expense	10,650	9,600	9,600	8,200	-14.6%
<b>Total Expenditures</b>	<b>853,165</b>	<b>2,574,600</b>	<b>3,184,300</b>	<b>2,903,200</b>	<b>12.8%</b>
<b>Net Revenues over Expenditure:</b>	<b>682,555</b>	<b>5,400</b>	<b>25,700</b>	<b>216,800</b>	<b>3914.8%</b>

## Budget Highlights

### *Drainage Improvements*

Increases in Drainage Improvements in 2025 is due to increased capital project scope.

# 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Investment Earnings	1,284	500	1,000	500	900.0%
<b>Total Revenues</b>	<b>1,284</b>	<b>500</b>	<b>1,000</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>1,284</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>N/A</b>

# HOFFMAN BOULEVARD BRIDGE MAINTENANCE FUND

Village of Hoffman Estates

## Description

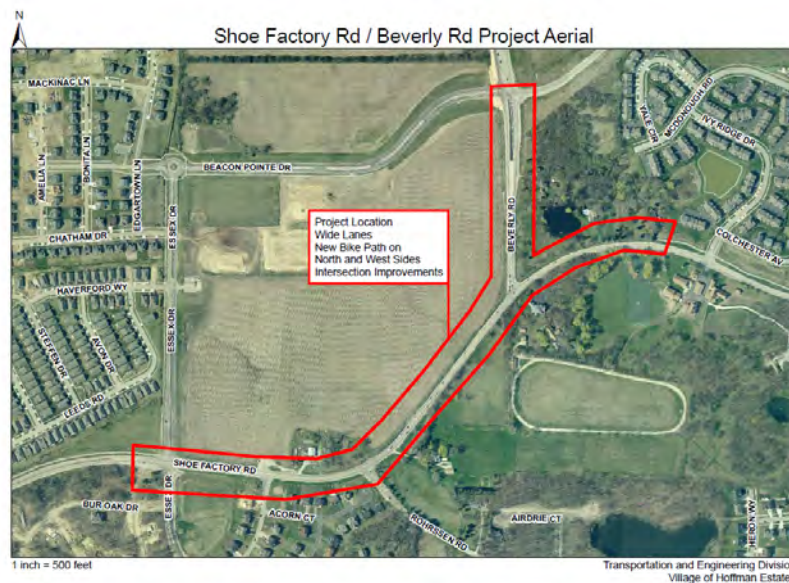
The Hoffman Boulevard Bridge Maintenance Fund is used to account for the maintenance of the Hoffman Boulevard Bridge in accordance with the maintenance agreement (approved in 1998).

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Investment Earnings	14,102	-	15,000	10,000	N/A
<b>Total Revenues</b>	<b>14,102</b>	<b>-</b>	<b>15,000</b>	<b>10,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Contractual Services	2,402	40,000	-	80,000	100.0%
<b>Total Expenditures</b>	<b>2,402</b>	<b>40,000</b>	<b>-</b>	<b>80,000</b>	<b>100.0%</b>
<b>Net Revenues over Expenditures</b>	<b>11,700</b>	<b>(40,000)</b>	<b>15,000</b>	<b>(70,000)</b>	<b>75.0%</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	-	1,427,250	767,750	1,566,250	9.7%
Investment Earnings	40,601	30,000	100,000	50,000	66.7%
Reimbursements	98,047	-	-	-	N/A
<b>Total Revenues</b>	<b>138,648</b>	<b>1,457,250</b>	<b>867,750</b>	<b>1,616,250</b>	<b>10.9%</b>
<b>Expenditures</b>					
Transfers	15,000	927,250	767,750	191,250	-79.4%
Road Improvements	-	500,000	-	1,375,000	175.0%
<b>Total Expenditures</b>	<b>15,000</b>	<b>1,427,250</b>	<b>767,750</b>	<b>1,566,250</b>	<b>9.7%</b>
<b>Net Revenues over Expenditures</b>	<b>123,648</b>	<b>30,000</b>	<b>100,000</b>	<b>50,000</b>	<b>66.7%</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 FY2025 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	500,000	-	500,000	N/A
Investment Earnings	38,311	-	35,000	-	N/A
Transfers In	-	2,050,000	300,000	3,450,000	N/A
<b>Total Revenues</b>	<b>38,311</b>	<b>2,550,000</b>	<b>335,000</b>	<b>3,950,000</b>	<b>54.9%</b>
<b>Expenditures</b>					
Prairie Stone	40,660	3,250,000	950,000	3,950,000	21.5%
Transfers Out	45,600	-	-	-	N/A
<b>Total Expenditures</b>	<b>86,260</b>	<b>3,250,000</b>	<b>950,000</b>	<b>3,950,000</b>	<b>21.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(47,949)</b>	<b>(700,000)</b>	<b>(615,000)</b>	<b>-</b>	<b>-100.0%</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	601,323	-	-	-	N/A
Investment Earnings	12,216	5,000	-	-	N/A
<b>Total Revenues</b>	<b>613,539</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Transfers Out	619,450	-	-	-	N/A
<b>Total Expenditures</b>	<b>619,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>(5,911)</b>	<b>5,000</b>	<b>-</b>	<b>-</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Investment Earnings	630	-	900	-	N/A
Miscellaneous Revenue	-	-	-	23,060	
<b>Total Revenues</b>	<b>630</b>	<b>-</b>	<b>900</b>	<b>23,060</b>	<b>N/A</b>
<b>Expenditures</b>					
Transfer Out	-	-	-	25,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>630</b>	<b>-</b>	<b>900</b>	<b>(1,940)</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	189	200	300	350,000	99.9%
Investment Earnings	15,925	-	50,000	20,000	N/A
Transfer from Road Improv	884,157	-	-	-	N/A
<b>Total Revenues</b>	<b>900,271</b>	<b>200</b>	<b>50,300</b>	<b>370,000</b>	<b>99.9%</b>
<b>Expenditures</b>					
Professional Services	319	200	300	300	33.3%
Transfers Out	-	-	-	1,300,000	N/A
<b>Total Expenditures</b>	<b>319</b>	<b>200</b>	<b>300</b>	<b>1,300,300</b>	<b>33.3%</b>
<b>Net Revenues over Expenditures</b>	<b>899,952</b>	<b>-</b>	<b>50,000</b>	<b>(930,300)</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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Interest Earnings	17,915	-	25,000	-	N/A
Transfer from Water	518,990	-	-	-	N/A
<b>Total Revenues</b>	<b>536,905</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Other Contractual Services	-	-	780,000	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>780,000</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>536,905</b>	<b>-</b>	<b>(755,000)</b>	<b>-</b>	<b>N/A</b>

# 2024 CAPITAL BOND PROJECT FUND

Village of Hoffman Estates

## Description

In 2024, the Village issued new bonds in the amount of \$8.6 million to finance the design, construction, and equipment of the new Fire Station 21 in the Village.

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Interest Earnings	-	-	75,000	220,000	N/A
Bond Proceeds	-	9,900,000	8,855,000	-	N/A
Premium/Discount on Bonds	-	-	265,020	-	N/A
<b>Total Revenues</b>	<b>-</b>	<b>9,900,000</b>	<b>9,195,020</b>	<b>220,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Building Improvements	-	9,900,000	1,034,600	8,259,400	-16.6%
Costs of Issuance	-	-	117,430	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>9,900,000</b>	<b>1,152,030</b>	<b>8,259,400</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>8,042,990</b>	<b>(8,039,400)</b>	<b>N/A</b>

# 2025 CAPITAL BOND PROJECT FUND

Village of Hoffman Estates

## Description

For 2025, the Village plans to issue new bonds in the amount of \$15.5 million to finance the design, construction, and equipment of the new Fire Station 22 in the Village.

## Annual Revenues and Expenditures by Class

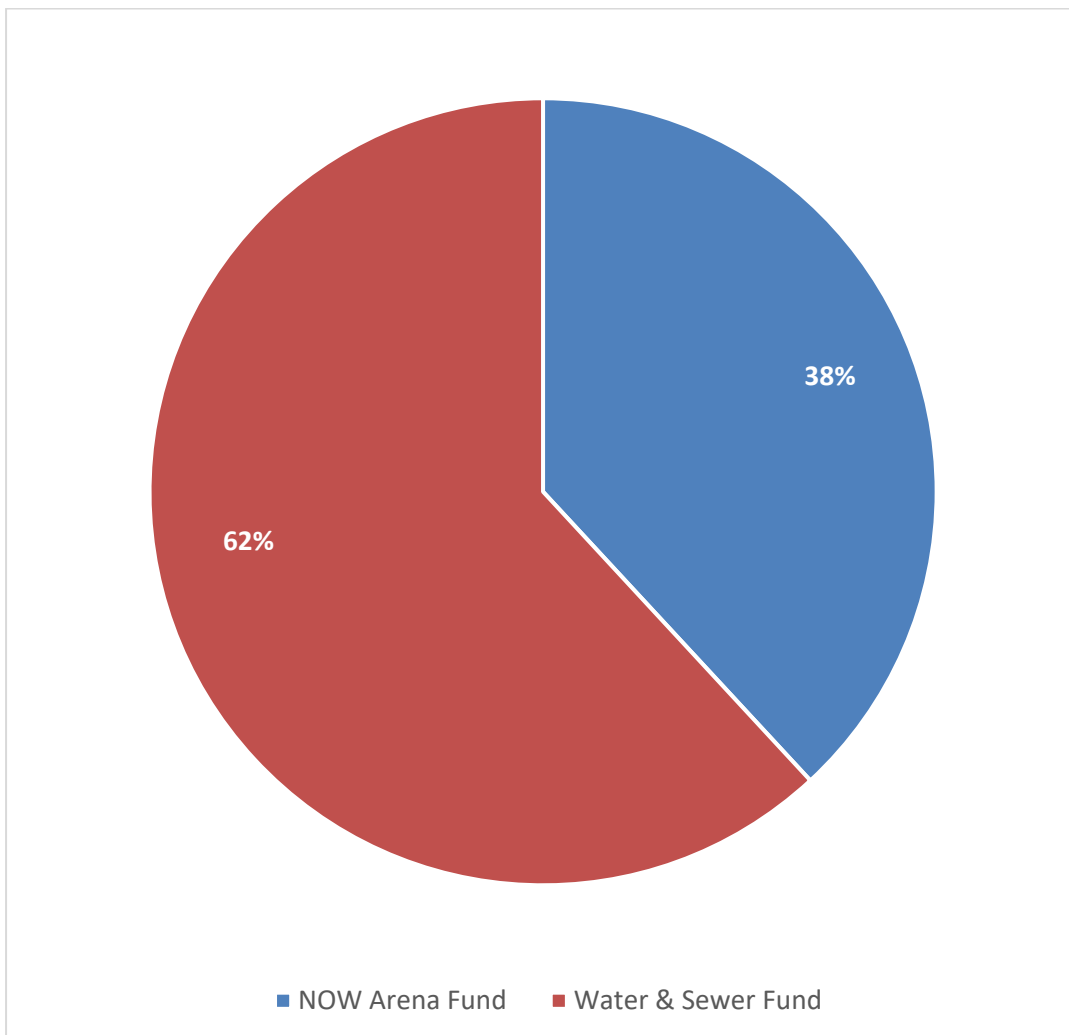
Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Bond Proceeds	-	-	-	15,500,000	N/A
<b>Total Revenues</b>	-	-	-	<b>15,500,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Building Improvements	-	-	-	1,550,000	N/A
<b>Total Expenditures</b>	-	-	-	<b>1,550,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	-	-	-	<b>13,950,000</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.

<b>Total 2025 Budget</b>	<b>\$46,728,840</b>
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**Annual Expenses by Fund**



# WATER AND SEWERAGE FUND

Village of Hoffman Estates

CLASS	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Operating Revenue</b>					
User Charges	21,830,466	22,516,960	22,496,960	24,596,520	9.2%
<b>Total Operating Revenue</b>	<b>21,830,466</b>	<b>22,516,960</b>	<b>22,496,960</b>	<b>24,596,520</b>	<b>9.2%</b>
<b>Operating Expenditures</b>					
Salaries	3,328,395	3,636,260	3,590,760	3,690,190	1.5%
Employee Benefits	911,331	1,276,120	1,253,560	1,195,620	-6.3%
Misc. Employee Expenses	35,051	41,050	39,900	44,420	8.2%
Commodities	312,224	214,590	164,640	138,990	-35.2%
Contractual Services	10,278,765	12,069,210	10,589,730	11,007,130	-8.8%
Capital Outlay	1,930,990	8,109,840	8,118,540	7,774,640	-4.1%
Cost Allocation	2,565,217	2,331,960	2,074,180	2,201,470	-5.6%
<b>Total Expenditures</b>	<b>19,361,974</b>	<b>27,679,030</b>	<b>25,831,310</b>	<b>26,052,460</b>	<b>-5.9%</b>
<b>Operating Income (Loss)</b>					
<b>Before Depreciation</b>	<b>2,468,492</b>	<b>(5,162,070)</b>	<b>(3,334,350)</b>	<b>(1,455,940)</b>	<b>-71.8%</b>
<b>Depreciation Expense</b>	<b>(1,665,194)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Non-Operating Revenue</b>					
Grants	-	1,000,000	1,000,000	-	N/A
Investment Earnings	916,860	100,000	820,000	250,000	150.0%
Reimbursements/Recoveries	7,176	-	5,200	-	N/A
Sale of Equipment	63,300	-	-	-	N/A
Miscellaneous	9,890	-	5,500	-	N/A
Bond Proceeds	-	815,000	815,000	-	-100.0%
Operating Transfers In	-	950,000	600,000	-	-100.0%
<b>Total Non-Operating Revenue</b>	<b>997,226</b>	<b>2,865,000</b>	<b>3,245,700</b>	<b>250,000</b>	<b>-91.3%</b>
<b>Non-Operating Expenses</b>					
Amortization Expense	(40,625)	-	-	-	N/A
GASB 96 Expense	72,033	-	-	-	N/A
Principal Expense	-	1,142,640	1,142,640	1,178,240	3.1%
Interest Expense	664,048	634,790	634,790	601,350	-5.3%
State Loan Expense	63,396	143,000	145,500	145,500	1.7%
Operating Transfers Out	588,990	200,000	74,500	940,000	370.0%
<b>Total Non-Operating Expenses</b>	<b>1,347,841</b>	<b>2,120,430</b>	<b>1,997,430</b>	<b>2,865,090</b>	<b>35.1%</b>
<b>Net Income (Loss)</b>	<b>452,683</b>	<b>(4,417,500)</b>	<b>(2,086,080)</b>	<b>(4,071,030)</b>	<b>-7.8%</b>

### Description

The Water Division is responsible for supplying, distributing, and ensuring the quality of water within the Village, adhering to all Federal and State Environmental Protection Agency standards. The water infrastructure consists of 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 mains, 3,350 valves, and over 15,000 water meters.

	2023	2024	2025
<b>FTE's – Full Time</b>	20.32	20.32	20.21
<b>FTE's – Part Time</b>	3.94	4.08	4.08

### 2024 Accomplishments

- Replaced or repaired 20 fire hydrants, 15 water main valves, 25 b-boxes, and 25 system leaks on water mains and service lines.
- Coordinated the rehabilitation of a critical emergency backup well located in south Hoffman Estates (well #10).
- Coordinated the rehabilitation and internal/external painting of the water tower located on Olmstead Drive (T-5).
- Coordination and oversight of improvements to the pumping station located on Abbey Wood Drive, including replacement of a high-service pump and installation of a variable frequency drive.





### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	6.2	4.7	4.9	5.0
	Reduce non-revenue water use to remain in compliance with IDNR's standards	Non-revenue water percentage	10.3%	10.1%	10.2%	10.0%

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	2,045,762	2,268,730	2,186,700	2,339,330	3.1%
Employee Benefits	582,429	777,070	755,480	752,200	-3.2%
Misc. Employee Expenses	34,861	40,800	39,650	44,170	8.3%
Commodities	176,576	34,500	31,050	35,100	1.7%
Contractual Services	9,548,024	10,092,990	9,929,970	10,516,100	4.2%
Capital Outlay	26,690	3,500	3,500	215,000	6042.9%
Cost Allocation	1,561,627	1,092,960	1,044,050	1,097,480	0.4%
<b>Total</b>	<b>13,975,969</b>	<b>14,310,550</b>	<b>13,990,400</b>	<b>14,999,380</b>	<b>4.8%</b>

### Budget Highlights

#### *Salaries and Wages*

The 3.1% (\$70,600) increase is due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 3.2% (\$24,870) decrease is primarily due to a reduction in employer health insurance contributions.

#### *Miscellaneous Employee Expenses*

The 8.3% (\$3,370) increase is due to an increase in dues and memberships.

### *Contractual Services*

The 4.2% (\$472,810) increase is due to multiple factors including funding for water distribution system modeling, water meter performance guarantees, and payments to the Joint Action Water Agency, the Village's water supplier.

### *Capital Outlay*

The 6,042.9%% (\$211,500) increase is primarily due to a transfer of several programs from the Capital Improvements Program into this operating budget, including purchases of fire hydrants, water meters, and water system valves.

### *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 Sanitary Sewer Division is responsible for the preventive maintenance and repair of over 190 miles of sanitary sewer mains, 5,200 manholes, and 16 sanitary lift stations. Additional maintenance activities include routine televising, flushing, root cutting, and the upkeep and repair of pumps, motors, and electrical components.

	2023	2024	2025
FTE's – Full Time	11.77	11.77	11.01

**2024 Accomplishments**

- Performed flushing, root cutting, and cleaning on 175,000 feet of sanitary sewer main line.
- Repaired or replaced 10 sanitary sewer pumps at lift stations to maintain and improve flow.
- Continued collaboration on engineering and construction of the replacement for the lift station located on Central Road.
- Installed an aeration system at the lift station located on west Golf Road to continue studying hydrogen sulfide remediation techniques.



# SEWER

## Village of Hoffman Estates

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	4.6	4.5	4.5	4.25

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	1,083,412	1,159,090	1,197,230	1,131,240	-2.4%
Employee Benefits	265,806	433,220	433,440	392,550	-9.4%
Commodities	1,543	2,300	2,000	2,300	0.0%
Contractual Services	294,881	371,670	427,210	384,980	3.6%
Capital Outlay	1,726	93,700	63,650	43,700	-53.4%
Cost Allocation	441,560	538,670	507,620	543,580	0.9%
<b>Total</b>	<b>2,088,928</b>	<b>2,598,650</b>	<b>2,631,150</b>	<b>2,498,350</b>	<b>-3.9%</b>

### Budget Highlights

#### *Salaries & Wages*

The 2.4% (\$27,850) decrease is due to adjustments in full-time staff salaries.

#### *Employee Benefits*

The 9.4% (\$40,670) decrease is primarily due to a reduction in employer health insurance contributions.

#### *Contractual Services*

The 3.6% (\$13,310) increase is primarily due to additional funding for general maintenance of equipment and lift stations.

#### *Capital Outlay*

The 53.4% (\$50,000) decrease is due to a reduction in funding for hydrogen sulfide mitigation at two lift stations.

### 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, sewer, stormsewer 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 2024. 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	1.50	1.50	1.50
<b>FTE's – Part Time</b>	1.44	1.44	1.44

### 2024 Accomplishments

- Continued to utilize our meter reading software to proactively identify issues with individual meters.

### 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	3	4	4	4

# 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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	65%	67%	68%	75%

### Annual Expenses by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Salaries	199,221	208,440	206,830	219,620	5.4%
Employee Benefits	63,096	65,830	64,640	50,870	-22.7%
Misc. Employee Benefits	190	250	250	250	0.0%
Commodities	100,058	99,790	101,590	101,590	1.8%
Contractual Services	102,134	101,050	106,050	106,050	4.9%
Capital Outlay	154	400	400	400	0.0%
Cost Allocation	562,030	700,330	522,510	560,410	-20.0%
<b>Total</b>	<b>1,026,883</b>	<b>1,176,090</b>	<b>1,002,270</b>	<b>1,039,190</b>	<b>-11.6%</b>

### Budget Highlights

#### *Salaries & Wages*

The 5.4% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 22.7% decrease is due to lower health insurance expenses.

#### *Commodities*

The 1.8% increase is due to a minor increase in postage expenses.

#### *Contractual Services*

The 4.9% 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Commodities	34,047	78,000	30,000	-	-100.0%
Contractual Services	237,052	1,503,500	126,500	-	-100.0%
Capital Outlay	1,861,074	7,197,240	7,235,990	7,515,540	4.4%
<b>Total</b>	<b>2,132,173</b>	<b>8,778,740</b>	<b>7,392,490</b>	<b>7,515,540</b>	<b>-14.4%</b>

### Annual Expenses by Class - 2017 Bond Capital Summary

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Sanitary sewer Improvements	26,662	-	-	-	N/A
Water system Improvements	14,685	815,000	815,000	-	-100.0%
<b>Total</b>	<b>41,347</b>	<b>815,000</b>	<b>815,000</b>	<b>-</b>	<b>-100.0%</b>

### Annual Expenses by Class - 2019 Bond Capital Summary

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
Contractual Services	96,674	-	-	-	N/A
<b>Total</b>	<b>96,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

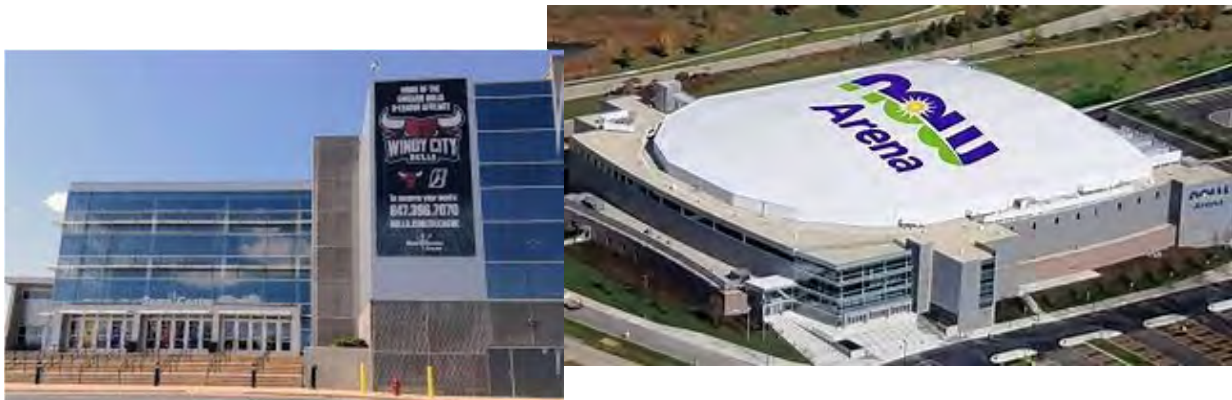


# NOW ARENA OPERATING FUND

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 Oakview Group (formerly Spectra Venue Management), a management company hired by the Village.



## 2024 Accomplishments

- The Arena generated a forecasted \$3,679,247 in Event Income, which is a new record
- Enjoyed near sellouts (90%+ capacity) for multiple events including Hot Wheels Monster Truck, Professional Bull Riding, Elevation Worship, Brandon Lake and Breakers Conference.
- Levy Restaurants achieved record gross sales of \$4,292,180 (\$319,217 increase over the previous fiscal)
- Generated a record \$1.2 million dollars in Gross F&B sales at the Hideaway Brew Garden (14% increase over previous year)
- Windy City Bulls 2023-24 season experienced record attendance, beating the previous season by 14%
- Cirque du Soliel returned, which is the first time the show has played in consecutive years since 2011 and 2012
- Currently on pace to sell the 2<sup>nd</sup> highest number of tickets (2023 has the record)

# NOW ARENA OPERATING FUND

Village of Hoffman Estates

## Goals, Objectives and Performance Measures

- The arena is looking forward to another successful year in 2025. There are several exciting events on the horizon such as the USA Gymnastics, Cirque Du Soleil, Dude Perfect, Hot Wheels Monster Truck, Windy City Bulls basketball and Professional Championship Bull Riders events. Based on the 85 budgeted events and pending contracts, event income is forecast at nearly \$3.5 million.
- The Arena will continue to support the Windy City Bulls marketing efforts in order to create new sales to assist in breaking last season's attendance record. The Arena will partner with the team on a signature bobblehead giveaway, Dynasty Night and Dog Day.
- The Arena will look to renew several large sponsorship clients in 2025 including Coke and MolsonCoors.
- Capital improvement projects will continue into 2025. Replacement of the boiler and north elevator will provide major improvements to the building's operation.
- Build upon the success of the Hideaway Brew Garden in 2024 with growing new concepts including Thursday movie nights and Sunday Makers Markets.
- Streamline Parking Operations and implement a cashless operation by Q1
- Increase Ticket Convenience Fee margins by 3%
- Utilizing the resources of the new chef position increase F&B Per Caps for Windy City Bulls games by 3%

**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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Target
<b>Economic Development</b>	Work with promoters to achieve a net event operating income of \$3.53M or more at or around the NOW Arena annually	Annual net event operating income (in Millions)	\$1.36	\$1.36	\$3.6	\$3.52

# NOW ARENA OPERATING FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class-Activity Summary

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Operating Revenues</b>					
Net Event Income	10,102,202	13,912,100	13,912,100	16,668,460	19.8%
Premium/Other Income	627,952	543,870	543,870	543,870	0.0%
<b>Total Operating Revenues</b>	<b>10,730,154</b>	<b>14,455,970</b>	<b>14,455,970</b>	<b>17,212,330</b>	<b>19.1%</b>
<b>Operating Expenses</b>					
Arena Operating Expenses	10,788,817	14,947,160	14,947,160	17,811,290	19.2%
<b>Total Operating Expenses</b>	<b>10,788,817</b>	<b>14,947,160</b>	<b>14,947,160</b>	<b>17,811,290</b>	<b>19.2%</b>
<b>Operating Income (Loss)</b>	<b>(58,663)</b>	<b>(491,190)</b>	<b>(491,190)</b>	<b>(598,960)</b>	<b>21.9%</b>
<b>Transfers</b>					
Transfer from NOW Arena Optg	-	491,190	491,190	598,960	21.9%
<b>Total Transfers</b>	<b>-</b>	<b>491,190</b>	<b>491,190</b>	<b>598,960</b>	<b>21.9%</b>
<b>Net Income (Loss)</b>	<b>(58,663)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

# NOW ARENA OPERATING FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class-Operating Summary

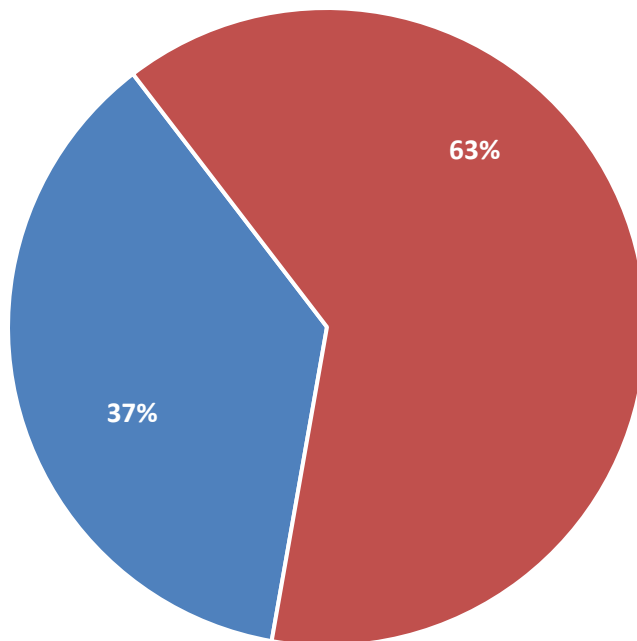
Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Operating Revenues</b>					
Taxes	3,341,447	3,085,000	3,220,000	3,400,000	10.2%
Charges for Services	41,586	39,350	39,350	39,350	0.0%
Miscellaneous	246,222	80,000	157,400	105,000	31.3%
<b>Total Operating Revenues</b>	<b>3,629,255</b>	<b>3,204,350</b>	<b>3,416,750</b>	<b>3,544,350</b>	<b>10.6%</b>
<b>Operating Expenses</b>					
Village Operating Expenses	306,590	390,240	608,740	1,016,340	160.4%
<b>Total Operating Expenses</b>	<b>306,590</b>	<b>390,240</b>	<b>608,740</b>	<b>1,016,340</b>	<b>160.4%</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>3,322,665</b>	<b>2,814,110</b>	<b>2,808,010</b>	<b>2,528,010</b>	<b>-10.2%</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>1,198,519</b>	<b>2,814,110</b>	<b>2,808,010</b>	<b>2,528,010</b>	<b>-10.2%</b>
<b>Non-Operating Revenues</b>					
Investment Earnings	217,313	-	200,000	75,000	N/A
Bond Expense	2,342,297	-	-	-	N/A
Amortization Expense	(113,325)	-	-	-	N/A
<b>Total Non-Operating Revenues</b>	<b>2,446,285</b>	<b>-</b>	<b>200,000</b>	<b>75,000</b>	<b>N/A</b>
<b>Non-Operating Expenses</b>					
Operating Transfers In	-	724,850	-	947,000	N/A
Operating Transfers Out	(2,993,776)	(3,571,570)	(3,587,130)	(3,652,040)	2.3%
<b>Total Non-Operating Expenses</b>	<b>(2,993,776)</b>	<b>(2,846,720)</b>	<b>(3,587,130)</b>	<b>(2,705,040)</b>	<b>-5.0%</b>
<b>Net Income (Loss)</b>	<b>651,028</b>	<b>(32,610)</b>	<b>(579,120)</b>	<b>(102,030)</b>	<b>212.9%</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 2025 Budget	\$6,417,790
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**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.

	2023	2024	2025
FTE's – Full Time	.80	.80	.80

## 2024 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 149 employees in attendance.
- Applied for and received the IPRF Safety Grant.

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Charges for Services	1,393,434	1,969,240	1,970,440	2,128,730	8.1%
Investment Earnings	152,861	20,000	100,000	50,000	150.0%
Miscellaneous	952,506	90,000	30,000	-	-100.0%
<b>Total Revenues</b>	<b>2,498,801</b>	<b>2,079,240</b>	<b>2,100,440</b>	<b>2,178,730</b>	<b>4.8%</b>
<b>Expenditures</b>					
Salaries	107,270	112,820	110,750	116,310	3.1%
Employee Benefits	60,268	45,410	45,600	46,810	3.1%
Contractual Services	1,518,008	1,999,240	2,002,240	2,199,040	10.0%
<b>Total Expenditures</b>	<b>1,685,546</b>	<b>2,157,470</b>	<b>2,158,590</b>	<b>2,362,160</b>	<b>9.5%</b>
<b>Net Revenues over Expenditures</b>	<b>813,255</b>	<b>(78,230)</b>	<b>(58,150)</b>	<b>(183,430)</b>	<b>134.5%</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 are 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.

	2023	2024	2025
FTE's – Full Time	7.00	7.00	7.00

### 2024 Accomplishments

- The Technology Division reconfigured server design to put more emphasis and migrate more server operations to the virtual environment.

# 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 replaced Fortinet EDR with State provided CrowdStrike EDR solution. 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 several 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 along with the Police Department and Axon deployed building security cameras that are being used in jail cells as well as interview rooms. Migration to this system greatly improved processing of evidence and reduced administrative workload.
- The Technology Division facilitated an iPhone and iPad rollout for our staff.
- 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 a VM Ware 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.



# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

- The Technology Division reconfigured, upgraded and migrated our Laserfiche system to the cloud solution.
- The Technology Division replaced 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 fiber connection failure.
- The Technology Division replaced our aging Cisco phone system with Zoom solution. The new system is cloud based and provides up with many more features improves reliability and dependability.
- The Technology Division replaced our Cisco switching environment with upgraded and modernized design from Fortinet. The new segmented network design is better suited for more better security posture.
- The Business Applications Team completed the upgrade to FinancePlus 5.2. 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 Village received a total of 1,724,399 email messages of which 478,924 or 28% were designated as SPAM and filtered out of the system.

# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

### Goals, Objectives and Performance Measures

- Replace main Firewalls
- 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
- Continue improvements surrounding real time information center at the Police Department

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	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	99%	95%	98%	100%

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	-	-	180,000	N/A
User Charges	1,357,840	1,715,150	1,939,550	1,983,130	15.6%
Interest Income	64,423	20,000	80,000	40,000	100.0%
Misc. Revenue	-	30,300	-	-	-100.0%
Transfers In	1,224,627	1,651,180	1,397,970	1,492,470	-9.6%
<b>Total Revenues</b>	<b>2,646,890</b>	<b>3,416,630</b>	<b>3,417,520</b>	<b>3,695,600</b>	<b>8.2%</b>
<b>Expenditures</b>					
<b>ADMINISTRATION</b>					
Salaries	608,221	742,850	692,670	789,020	6.2%
Employee Benefits	235,853	231,850	221,690	237,430	2.4%
Misc. Employee Benefits	9,959	27,200	27,230	27,230	0.1%
Commodities	12,044	14,700	14,600	14,700	0.0%
Contractual Services	68,246	53,290	53,190	41,340	-22.4%
Cost Allocation	89,169	-	-	-	N/A
<b>OPERATIONS</b>					
Contractual Services	458,658	440,550	726,420	669,950	52.1%
Capital Outlay	175,048	271,250	266,750	275,250	1.5%
Depreciation	50,497	-	-	-	N/A
<b>CAPITAL ASSETS</b>					
Capital Outlay	948,139	2,061,300	1,530,750	2,201,180	6.8%
Cost Allocation	(263,040)	(476,660)	(195,760)	(200,470)	-57.9%
<b>Total Expenditures</b>	<b>2,392,794</b>	<b>3,366,330</b>	<b>3,337,540</b>	<b>4,055,630</b>	<b>20.5%</b>
<b>Net Revenues over Expenditures</b>	<b>254,096</b>	<b>50,300</b>	<b>79,980</b>	<b>(360,030)</b>	<b>-815.8%</b>

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Budget Highlights

### *Salaries & Wages*

The 6.2% increase is due to scheduled salary increases.

### *Employee Benefits*

The 2.4% increase is due to corresponding salary increases.

### *Misc. Employee Expenses*

The 0.1% increase is the result of additional training opportunities for Village staff.

### *Contractual Services-Administration*

The 22.4% decrease is due to the cancelation of unused services

### *Contractual Services-Operations*

The 52.1% increase is due to the requested funding for computer and networking equipment as well as cloud computing.

### *Capital Outlay-Capital Assets*

The 6.8% increase is due to the ERP system project.

# PENSION TRUST FUNDS

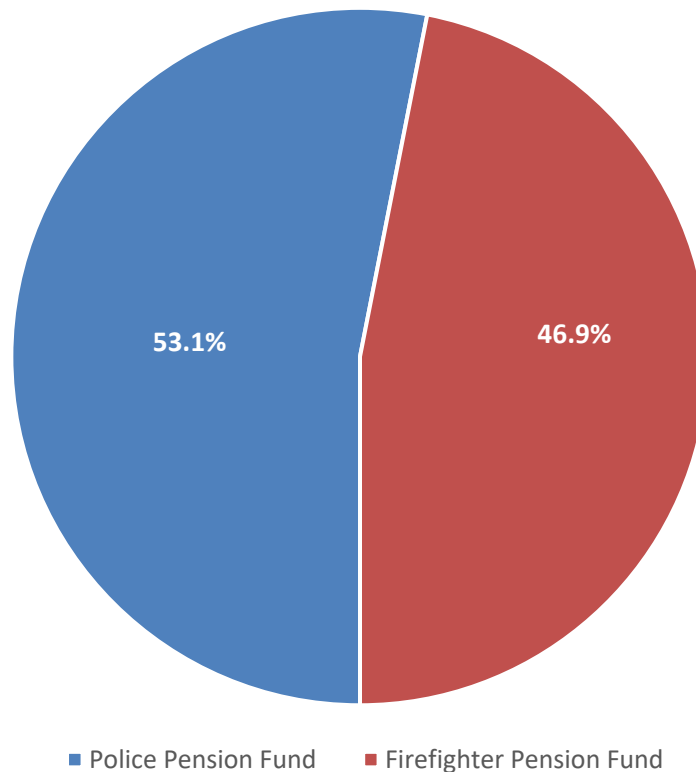
## Village of Hoffman Estates

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 2025 Budget	\$18,412,710
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**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 116 participants in the Fund receiving approximately \$9.8 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	5,955,895	6,456,440	6,576,440	6,902,910	6.9%
Replacement Tax	44,842	24,570	37,800	37,800	53.8%
Charges for Services	877,153	898,000	898,000	898,000	0.0%
Investment Earnings	11,068,163	700,000	300,000	700,000	0.0%
Reimbursements	150	-	205,000	-	N/A
<b>Total Revenues</b>	<b>17,946,203</b>	<b>8,079,010</b>	<b>8,017,240</b>	<b>8,538,710</b>	<b>5.7%</b>
<b>Expenditures</b>					
Salaries	1,785	2,400	2,400	2,400	0.0%
Employee Benefits	8,721,822	8,866,110	9,349,310	9,617,000	8.5%
Commodities	1,520	4,300	3,600	3,300	-23.3%
Contractual Services	32,942	45,150	47,000	52,000	15.2%
Trustees Fees	122,842	180,000	100,000	100,000	-44.4%
<b>Total Expenditures</b>	<b>8,880,911</b>	<b>9,097,960</b>	<b>9,502,310</b>	<b>9,774,700</b>	<b>7.4%</b>
<b>Net Revenues over Expenditures</b>	<b>9,065,292</b>	<b>(1,018,950)</b>	<b>(1,485,070)</b>	<b>(1,235,990)</b>	<b>21.3%</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 95 participants in the Fund receiving approximately \$8.6 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	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Change
<b>Revenues</b>					
Taxes	4,438,466	4,852,520	4,932,520	5,063,270	4.3%
Replacement Tax	44,842	24,570	24,570	24,570	0.0%
Charges for Services	972,355	950,000	950,000	950,000	0.0%
Investment Earnings	14,535,863	950,000	850,000	850,000	-10.5%
Service Credit Payments	1,574	-	860	-	N/A
<b>Total Revenues</b>	<b>19,993,100</b>	<b>6,777,090</b>	<b>6,757,950</b>	<b>6,887,840</b>	<b>1.6%</b>
<b>Expenditures</b>					
Employee Benefits	7,715,096	7,922,570	8,078,410	8,484,060	7.1%
Misc. Employee Expenses	1,605	3,550	3,850	3,550	0.0%
Contractual Services	32,160	58,550	50,400	50,400	-13.9%
Trustees Fees	107,810	60,000	100,000	100,000	66.7%
<b>Total Expenditures</b>	<b>7,856,671</b>	<b>8,044,670</b>	<b>8,232,660</b>	<b>8,638,010</b>	<b>7.4%</b>
<b>Net Revenues over Expenditures</b>	<b>12,136,429</b>	<b>(1,267,580)</b>	<b>(1,474,710)</b>	<b>(1,750,170)</b>	<b>38.1%</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.

# CAPITAL IMPROVEMENTS PROGRAM

## How to Read this Section

Each request is known as a project and is listed on its respective project type summary. Summaries are provided based on CIP requests by project type and funding source. You can examine each project by project type. Each project falls into 1 of 7 project type groups:

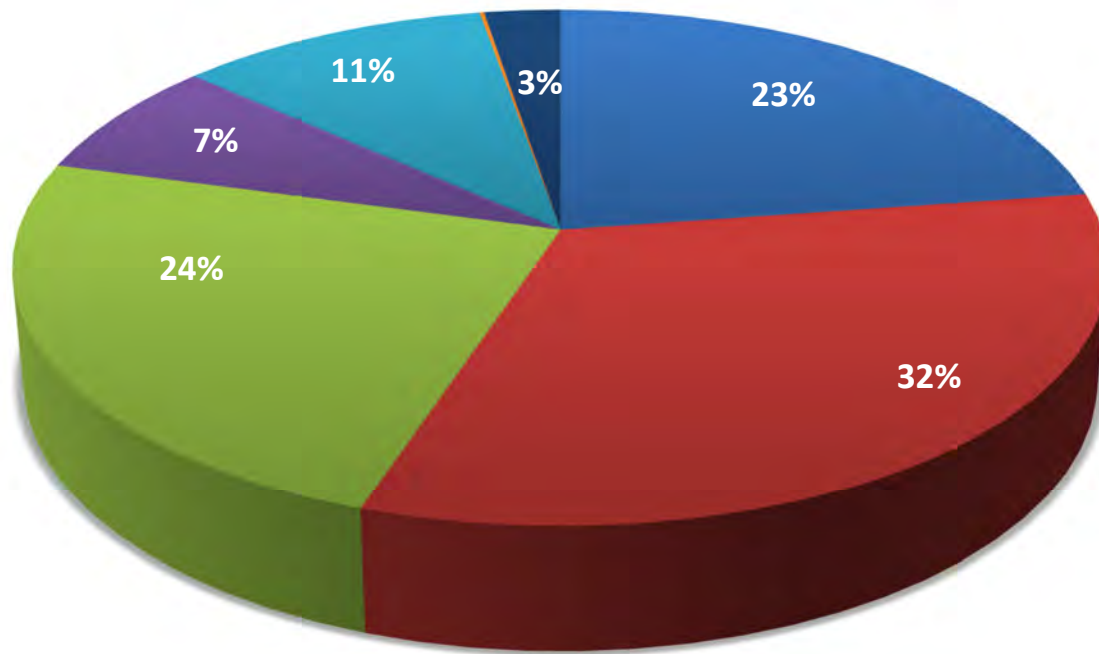
1. Water and Sanitary Sewer
2. Street and Related Infrastructure Improvements
3. Public Buildings
4. Miscellaneous Public Improvements
5. Technology
6. Equipment
7. Non-Vehicle Equipment

Within each project type, 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
- Street & Related Infrastructure
- Public Buildings
- Misc. Public Improvements
- Equipment
- Non Vehicle Equipment
- Technology

Project Type Group	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Water & Sanitary Sewer	8,190,050	9,305,000	17,940,000	6,920,000	8,045,000	6,575,000	48,785,000
Street & Related Infrastructure	8,230,000	13,394,600	13,610,200	7,472,500	8,215,000	7,060,000	49,752,300
Public Buildings	3,935,600	9,879,000	11,345,800	8,126,000	702,000	2,555,800	32,608,600
Miscellaneous Public Improvements	2,605,000	3,028,000	3,278,000	1,640,000	1,465,000	1,600,000	11,011,000
Technology	800,200	1,066,090	279,590	439,590	339,590	279,050	2,403,910
Vehicle Equipment	4,697,300	4,344,700	2,870,000	1,828,500	3,035,000	4,005,000	16,083,200
Non Vehicle Equipment	-	60,000	25,000	155,000	-	60,000	300,000
<b>TOTAL COSTS</b>	<b>\$28,458,150</b>	<b>\$41,077,390</b>	<b>\$49,348,590</b>	<b>\$26,581,590</b>	<b>\$21,801,590</b>	<b>\$22,134,850</b>	<b>\$160,944,010</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Summary of Capital Requests – Source of Funds

Proposed Source of Funds							
General Fund	9,749,660	9,856,490	7,045,490	3,872,790	3,092,790	4,166,050	28,033,610
Water & Sewer Fund	5,847,800	10,600,000	19,447,000	6,870,000	6,955,000	6,425,000	50,297,000
Capital Replacement Fund	2,000,000	5,360,000	-	-	-	-	5,360,000
Motor Fuel Tax Fund	1,200,000	2,192,500	1,200,000	1,200,000	1,200,000	1,200,000	6,992,500
Grant Funding	1,635,000	1,884,600	1,812,800	-	-	-	3,697,400
Electric Utility Tax	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	8,250,000
2025 Bond Proceeds	-	1,360,000	8,140,000	6,000,000	-	-	15,500,000
Western Corridor Fund	500,000	1,375,000	400,000	-	-	-	1,775,000
Western Improvement Impact Fee Fund	-	1,300,000	-	-	-	-	1,300,000
Municipal Gas Use Tax	1,205,000	1,042,500	1,032,500	1,022,500	1,012,500	1,050,000	5,160,000
MFT Transportation Renewal	1,000,000	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	5,300,000
STP-I (Federal)	-	727,500	834,500	315,000	-	-	1,877,000
Road Improvement Fund Balance	1,132,500	500,000	-	-	-	-	500,000
Stormwater Management Fund	500,000	500,000	500,000	520,000	520,000	555,000	2,595,000
Municipal Motor Fuel Tax	268,750	350,000	350,000	350,000	350,000	350,000	1,750,000
Packaged Liquor Tax	330,000	340,000	330,000	340,000	330,000	350,000	1,690,000
Rebuild Illinois Local Funds:	250,000	300,000	-	-	-	-	300,000
Capital Improvement Fund	14,640	200,000	-	-	150,000	-	350,000
Developer Contributions	-	105,000	-	-	-	-	105,000
CDBG Fund	275,000	90,000	275,000	75,000	275,000	75,000	790,000
Hoffman Blvd Bridge Maintenance	40,000	80,000	110,000	-	-	-	190,000
Levy 3% Capital Fund	33,000	35,000	65,000	65,000	65,000	65,000	295,000
Lakewood Center TIF Fund:	-	30,000	-	-	-	-	30,000
NOW Arena Fund	-	27,000	27,000	77,000	27,000	27,000	185,000
Western Area Traffic Improvement Fund	-	25,000	-	-	-	-	25,000
NOW Arena Operating Budget	16,800	16,800	16,800	16,800	16,800	16,800	84,000
Information Technology User Charges	-	-	60,000	-	-	-	60,000
2017 Bond Proceeds	790,000	-	-	-	-	-	-
Roselle Road TIF Fund	20,000	-	-	-	-	-	-
Unfunded	-	130,000	5,052,500	3,107,500	5,057,500	5,105,000	18,452,500
<b>TOTAL SOURCES OF FUNDS</b>	<b>\$28,458,150</b>	<b>\$41,077,390</b>	<b>\$49,348,590</b>	<b>\$26,581,590</b>	<b>\$21,801,590</b>	<b>\$22,134,850</b>	<b>\$160,944,010</b>



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Water & Sanitary Sewer

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Water Main Replacement	2,997,300	2,750,000	3,685,000	2,300,000	2,755,000	1,975,000	13,465,000
Lift Station Replacement or Rehabilitation	1,995,750	2,750,000	1,650,000	1,350,000	1,600,000	2,300,000	9,650,000
Water Storage Replacement/Rehabilitation	2,167,000	1,500,000	6,000,000	-	750,000	-	8,250,000
Sanitary Sewer Improvements	725,000	1,450,000	1,850,000	1,850,000	2,640,000	1,850,000	9,640,000
Tollway Utility Crossings	25,000	660,000	2,475,000	-	-	-	3,135,000
Abbey Wood Pumping Station Improvements	105,000	125,000	265,000	70,000	-	-	460,000
South and West Zone Backup Water Supplies	150,000	70,000	2,015,000	1,200,000	-	-	3,285,000
Sewer Televising Equipment and Software	25,000	-	-	100,000	-	-	100,000
JAWA West Zone Booster Station Upgrades	-	-	-	50,000	300,000	450,000	800,000
<b>TOTAL COSTS:</b>	<b>\$ 8,190,050</b>	<b>\$ 9,305,000</b>	<b>\$ 17,940,000</b>	<b>\$ 6,920,000</b>	<b>\$ 8,045,000</b>	<b>\$ 6,575,000</b>	<b>\$ 48,785,000</b>

### Significant Non-Routine Projects:

#### *Lift Station Rehabilitation*

Total Cost: \$2,600,000

FY 2025 Cost: \$2,600,000

Source of Funds: Water & Sewer Fund



**Description:** The proposed construction for the Pfizer LS and Hampton sanitary sewer lift stations consists of relocating the Hampton 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 and Pfizer LS Lift Stations 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

### Water & Sanitary Sewer

#### *Aster Tower (T-1) Replacement*

Total Cost: \$6,500,000

FY 2025 Cost: \$0

Source of Funds: Capital Improvements Fund

#### **Description:**

This project will increase water storage held in the air and provide improved fire flow and storage locally for the eastern portion of the Village. The current elevated tank holds 125,000 gallons and the proposed new elevated tank would be 1,000,000 gallons. This storage upgrade will eliminate the existing at grade ground storage and small pumping station currently on the site.



**Annual Impact on Operating Budget:** Once constructed there will be no incurred operational costs for the Village within this current capital improvement budget period and operational costs associated with the existing pumping station will be eliminated. The estimated cost reduction of staff time responding to flooding is \$10,000.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Water & Sanitary Sewer

#### *Tollway Utility Crossing*



Total Cost: \$3,135,000

FY 2025 Cost: \$660,000

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

### ***West Zone Backup Water Supply***

Total Cost: \$2,020,000  
FY 2025 Cost: \$70,000  
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 2025 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 (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

### Water & Sanitary Sewer

#### *JAWA Western Booster Station Upgrades*



Total Cost: \$800,000

FY 2025 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 five years.

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Street & Related Infrastructure

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Street Revitalization	5,740,000	7,025,000	7,145,000	5,632,500	5,522,500	6,885,000	8,550,000
County Projects	700,000	4,175,000	1,500,000	-	-	-	5,675,000
STP Resurfacing	190,000	1,270,000	1,692,500	422,500	100,000	100,000	3,585,000
Sidewalk Replacement Program	1,000,000	600,000	250,000	275,000	275,000	300,000	1,700,000
Bike and Ped. Enhancements	135,000	104,600	1,611,330	-	-	-	1,715,930
Bridge Improvements	40,000	80,000	1,210,000	-	-	-	1,290,000
IDOT Projects	425,000	20,000	411,370	-	-	-	431,370
Multi-Use Paths	-	-	-	150,000	-	-	150,000
<b>TOTAL COSTS:</b>	<b>\$ 8,230,000</b>	<b>\$ 13,274,600</b>	<b>\$ 13,820,200</b>	<b>\$ 6,480,000</b>	<b>\$ 5,897,500</b>	<b>\$ 7,285,000</b>	<b>\$ 23,097,300</b>

#### Significant Non-Routine Projects:

### CAPITAL REQUESTS

#### Street & Related Infrastructure

##### *Bridge Improvements*

Total Cost: \$1,290,000

FY 2025 Cost: \$80,000

Source of Funds: Capital Replacement Fund

##### **Description:**

A bridge deck overlay is proposed to maintain the quality of the bridge deck and underlying structure. The bridge deck overlay will defer the future need of a costly full deck replacement. Additional standard maintenance items (i.e drainage structure cleaning, expansion joint replacement) will be addressed as part of the bridge deck overlay.

**Annual Impact on Operating Budget:** The bridge deck overlay will prevent the future need of a costly full deck replacement. Any additional standard maintenance items (i.e drainage structure cleaning, expansion joint replacement) will be addressed as part of the bridge deck overlay.





# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### *Barrington Road I-90 Sub Area Plan Improvements*

Total Cost: \$1,715,930

FY 2025 Cost: \$104,600

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

#### Public Buildings

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Village Green Site Improvements	2,500,000	3,950,000	-	-	-	-	3,950,000
Village Hall Site Improvements	385,000	2,510,000	550,000	-	-	-	3,060,000
New Fire Station 22 Site Improvements	-	1,360,000	8,140,000	6,000,000	-	-	15,500,000
640 Illinois Boulevard Site Improvements	-	675,000	25,000	-	-	-	700,000
Police Department Site Improvements	-	210,000	745,000	-	-	200,000	1,155,000
NOW Arena - Exterior Building Maintenance	-	217,000	17,000	67,000	17,000	17,000	335,000
NOW Arena - Interior Projects (Seats)	460,000	200,000	200,000	200,000	200,000	200,000	1,000,000
NOW Arena - Elevator Maintenance	200,000	167,000	-	-	-	-	167,000
Sunderlage House Site Improvements	-	-	205,000	150,000	-	-	355,000
Fire Station 24 Site Improvements	-	110,000	-	20,000	-	-	130,000
NOW Arena - Mechanical Replacements, Upgrades, and Maintenance - Pt. 3: Plumbing	-	110,000	40,000	15,000	-	-	165,000
NOW Arena - Loading Dock	60,000	-	-	-	-	250,000	250,000
Fleet Maintenance Site Improvements	130,000	100,000	90,000	432,000	-	600,000	1,222,000
NOW Arena - Mechanical Replacements, Upgrades, and Maintenance	-	60,000	35,000	35,000	10,000	110,000	250,000
NOW Arena - Interior Projects (Miscellaneous)	20,000	60,000	30,000	30,000	-	210,000	330,000
NOW Arena - Arena Ice Plant Maintenance	-	40,000	-	-	-	60,000	100,000
NOW Arena - Levy (Food & Beverage)	33,000	35,000	65,000	65,000	65,000	65,000	295,000
NOW Arena - Structural (Concourse Floor)	20,000	30,000	-	30,000	75,000	30,000	165,000
NOW Arena - Plumbing/Fixtures	37,600	25,000	-	-	-	-	25,000
NOW Arena - Mechanical Systems (Replace P.A. System Speakers/Controls)	-	20,000	700,000	-	-	-	720,000

Continued on next page



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Buildings

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
NOW Arena - Exterior/Site Projects (Marquee Sign)	-	-	175,000	-	-	-	175,000
NOW Arena - Exterior/Site Projects (Parking Huts)	20,000	-	130,000	-	-	-	130,000
NOW Arena - Mechanical Replacements, Upgrades, and Maintenance	-	-	88,800	-	-	188,800	277,600
Fire Station 23 Site Improvements	-	-	10,000	-	-	100,000	110,000
NOW Arena - Event Related Interior Improvements	-	-	-	400,000	-	100,000	500,000
NOW Arena - Parking Lot & Driveway Entry Improvements	-	-	-	250,000	-	-	250,000
NOW Arena - Structural (Replace Roof)	-	-	-	225,000	-	585,000	810,000
NOW Arena - Exterior/Site Projects (Median/Sidewalk Improvements)	-	-	-	100,000	-	-	100,000
Public Works Center Site Improvements	-	-	-	82,000	-	-	82,000
NOW Arena - Interior Projects	-	-	-	25,000	25,000	75,000	125,000
NOW Arena - Mechanical Systems (Suite Cooling)	-	-	-	-	140,000	-	140,000
Salt Dome Improvements	-	-	-	-	100,000	15,000	115,000
NOW Arena - Exterior/Site Projects (Landscaping)	70,000	-	-	-	70,000	-	70,000
<b>TOTAL COSTS:</b>	<b>\$ 3,935,600</b>	<b>\$ 9,879,000</b>	<b>\$ 11,245,800</b>	<b>\$ 8,126,000</b>	<b>\$ 702,000</b>	<b>\$ 2,805,800</b>	<b>\$ 32,758,600</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Buildings

#### Significant Non-Routine Projects:

##### *Village Green Site Improvements*

Total Cost:	\$3,950,000
FY 2025 Cost:	\$3,950,000
Source of Funds:	Capital Replacement Fund



**Description:** The Village Green existing concession space has limited storage and point-of-sale locations. The capital project includes replacement of the existing building to increase the size from 1,700 sf to over 4,000 sf. This improvement will provide a full kitchen, expanded storage/back of house, an indoor cooler with full kitchen equipment, along with expanded service counters with more point-of-sale tills to provide better service and accommodate the anticipated additional attendees. The attached restroom facility will include approximately 20 toilets and 8 sinks, greatly expanding the current facilities and eliminating the need for portable restrooms. The new structure will be adjacent to the Hideaway Brew Garden and the Festival Grounds and will provide sufficient accommodations for any public event at the Village Green.

**Annual Impact on Operating Budget:** The Village Green Site Improvements would not incur any additional operating costs for the Village for at least five years.

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### CAPITAL REQUESTS

#### Miscellaneous Public Improvements

##### *Fire Station Improvements*

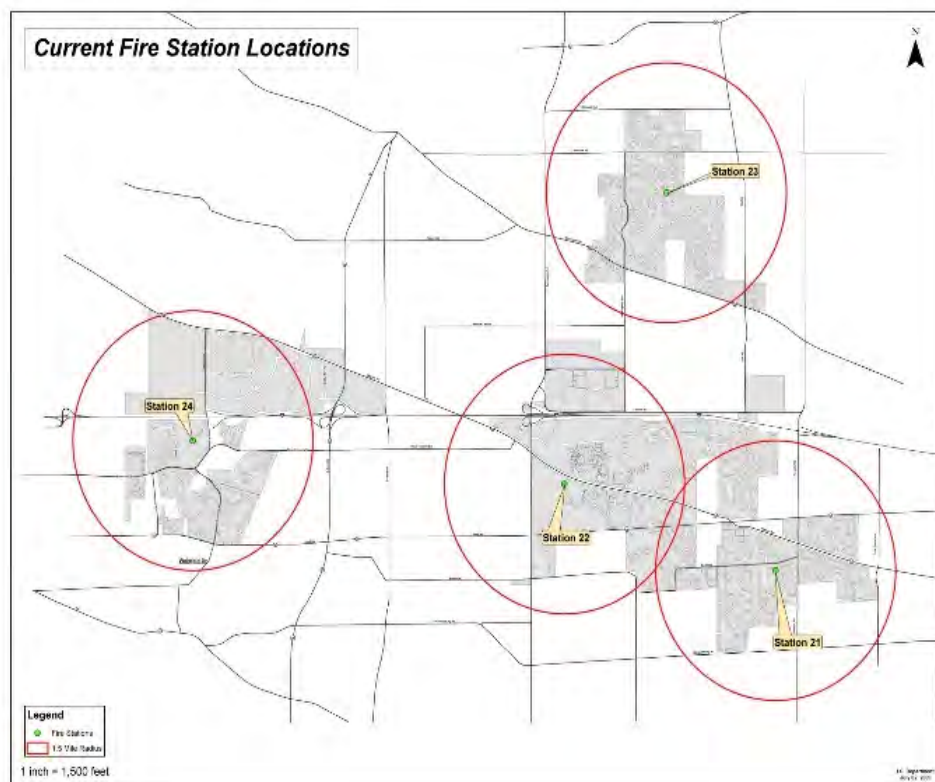
Total Cost: \$15,500,000

FY 2025 Cost: \$1,360,000

Source of Funds: Bond Proceeds

**Description:** This project is the relocation of fire station #22, which was originally built in 1974. Numerous studies, as part of an ISO evaluation, have concluded that there is a need to relocate station #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 #22 within an ideal area identified in the study. The proposal here includes design/engineering work on Station #22 in 2025, with construction of Station #22 in 2026.

**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 #22 within an ideal area identified in the study. The proposal here includes design/engineering work on Station #22 in 2025, with construction of Station #22 in 2026.





# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Miscellaneous Public Improvements

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Stormwater Projects	2,520,000	2,785,000	1,635,000	520,000	520,000	555,000	6,015,000
Architectural Sign Replacements	-	-	200,000	250,000	-	-	450,000
CDBG Projects	75,000	90,000	75,000	75,000	75,000	75,000	390,000
Stormwater Basins	10,000	70,000	550,000	-	-	-	620,000
Collector Street Light Implementation	-	60,000	795,000	795,000	870,000	970,000	3,490,000
Tornado Siren Replacement HE-13	-	23,000	-	-	-	-	23,000
Tornado Siren Replacement HE-12	-	-	23,000	-	-	-	23,000
<b>TOTAL COSTS:</b>	<b>\$ 2,605,000</b>	<b>\$ 3,028,000</b>	<b>\$ 3,278,000</b>	<b>\$ 1,640,000</b>	<b>\$ 1,465,000</b>	<b>\$ 1,600,000</b>	<b>\$ 11,011,000</b>

### Significant Non-Routine Projects:

#### **Stormwater Projects**

Total Cost: \$6,015,000

FY 2025 Cost: \$2,785,000

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.



# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Miscellaneous Public Improvements

#### *Stormwater Basins*

Total Cost: \$620,000

FY 2025 Cost: \$70,000

Source of Funds: Stormwater  
Management Fund



**Description:** A funding application for an IEPA Section 319 grant was submitted in 2024 for the rehabilitation of the storm basin at 925 Grand Canyon, which is experiencing substantial erosion that has the potential to impact neighboring properties and impair downstream waterways.

**Annual Impact on Operating Budget:** Regular inspection and maintenance of stormwater basins is essential in ensuring the facilities continue to provide their intended stormwater system benefits. Typical issues that can be addressed more easily during regular inspections include blockages of outlet pipe, cleaning of debris, addressing erosion, and vegetation maintenance.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Technology

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
CCTV	480,000	351,500	-	-	-	-	351,500
NOW Arena IT Projects	16,800	276,800	16,800	16,800	96,800	16,800	424,000
Firewall & Wireless Infrastructure	-	170,000	60,000	-	-	-	230,000
Real Time Information Center	40,000	97,000	97,000	117,000	117,000	117,000	545,000
Network Infrastructure	115,000	80,000	50,000	50,000	70,000	50,000	300,000
Village Servers and Storage	45,000	45,000	45,000	245,000	45,000	45,000	425,000
Police IT Upgrades	60,000	35,000	-	-	-	-	35,000
Drone	43,400	10,790	10,790	10,790	10,790	50,250	93,410
<b>TOTAL COSTS:</b>	<b>\$ 800,200</b>	<b>\$ 1,066,090</b>	<b>\$ 279,590</b>	<b>\$ 439,590</b>	<b>\$ 339,590</b>	<b>\$ 279,050</b>	<b>\$ 2,403,910</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in Technology.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Vehicle Equipment

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Fire Apparatus Replacements	2,103,220	2,700,000	-	-	1,650,000	220,000	4,570,000
Police Department Vehicle Replacements	411,910	629,700	576,000	600,000	625,000	650,000	3,080,700
Other PW Heavy Duty Vehicle Replacements	-	550,000	-	-	-	-	550,000
Public Works Equipment Replacements	128,000	260,000	404,000	80,000	-	75,000	819,000
Public Works Pickup Truck Replacements	337,900	85,000	60,000	150,000	-	-	295,000
Fire Vehicle Replacements	130,000	65,000	70,000	-	-	-	135,000
Dev. Services Vehicle Replacements	44,000	55,000	-	40,000	-	-	95,000
Specialized PW Vehicle Replacements	-	-	1,070,000	-	-	1,650,000	2,720,000
Dump Truck Replacements	592,270	-	690,000	390,000	760,000	810,000	2,650,000
Ambulance Replacements	950,000	-	-	550,000	-	600,000	1,150,000
Off-Road Vehicle Replacements	-	-	-	18,500	-	-	18,500
<b>TOTAL COSTS:</b>	<b>\$ 4,697,300</b>	<b>\$ 4,344,700</b>	<b>\$ 2,870,000</b>	<b>\$ 1,828,500</b>	<b>\$ 3,035,000</b>	<b>\$ 4,005,000</b>	<b>\$ 16,083,200</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in Vehicle Equipment. 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

## CAPITAL REQUESTS

### Non-Vehicle Equipment

Project	Prior Year Budget	2025	2026	2027	2028	2029	Total 2025-2029
Replacement of Council Chambers Audio	-	30,000	-	-	-	-	30,000
Fitness Equipment at Fire Stations	-	30,000	-	30,000	-	-	60,000
Replacement of Video Server	-	-	25,000	-	-	-	25,000
Replacement Council Chambers Systems	-	-	-	125,000	-	-	125,000
Replacement of Video Editing Systems	-	-	-	-	-	60,000	60,000
TOTAL COSTS:	\$ -	\$ 60,000	\$ 25,000	\$ 155,000	\$ -	\$ 60,000	\$ 300,000

### Significant Non-Routine Projects:

There are no non-routine significant projects in Non-Vehicle Equipment.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## ANNUAL IMPACT ON OPERATING BUDGET

### All Departments

Project Name	2025	2026	2027	2028	2029	Total 2025-2029
Aster Tower Replacement	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(50,000)
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)
<b>TOTAL</b>	<b>\$ (18,960)</b>	<b>\$ (18,960)</b>	<b>\$ (18,960)</b>	<b>\$ (18,960)</b>	<b>\$ (18,960)</b>	<b>\$ (94,800)</b>



# 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.

**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.

**Annual Comprehensive Financial Report (ACFR):** This official annual report presents the status of the Village’s finances in a standardized format. The ACFR 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.

**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.

**Cost Allocation:** Assignment of cost charges from one department that reimburse another department for services received.

**Custodial 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

**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 Custodial 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 Custodial.

### 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 that are 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

**ACLS:** Advanced Cardiac Life Support

**AED:** Automated External Defibrillator

**ACFR:** Annual Comprehensive Financial Report

**ACH:** Automated Clearing House

**ALS:** Advanced Life Support

**ASE:** Automotive Service Excellence

**ASO:** Administrative Services Officer

**CDBG:** Community Development Block Grant

**CIB:** Capital Improvement Board

**CIP:** Capital Improvement Program

**CMAQ:** Congestion Mitigation & Air Quality

**CN:** Canadian National

**COBRA:** Consolidated Omnibus Budget  
Reconciliation Act

**CPR:** Cardiopulmonary resuscitation

**DARE:** Drug Abuse Resistance Education

**DEA:** Drug Enforcement Agency

**DUI:** Driving Under the Influence

**EAB:** Emerald Ash Borer

**EAV:** Equalized Assessed Value

**EDA:** Economic Development Area

**EECBG:** Energy, Efficiency & Conservation Block  
Grants

**EMA:** Emergency Management Agency

**EMS:** Emergency Medical Services

**EOC:** Emergency Operations Center

**EOP:** Emergency Operations Plan

**ESDA:** Emergency Service Disaster Agency

**FAST:** Fast Action Service Team

**FCC:** Federal Communications Commission

**FEMA:** Federal Emergency Management  
Agency

**FMLA:** Family Medical Leave Act

**FOIA:** Freedom of Information Act

**FPB:** Fire Prevention Bureau

**FPS:** Fire Pension System

**FTE:** Full-Time Equivalent

**FY:** Fiscal Year

**GFOA:** Government Finance Officers  
Association

**GIS:** Geographical Information Systems

**GO:** General Obligation (bonds/debt service)

**GPS:** Global Positioning System

**HETV:** Hoffman Estates Television

**HHS:** Health and Human Services

**HRM:** Human Resources Management

**HUD:** Housing & Urban Development

**HVAC:** Heating, Ventilating & Air Conditioning

**IAPEM:** Illinois Association of Property &  
Evidence Managers



**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