



# Village of Hoffman Estates



# FY2026 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

**Jon Pape**

Assistant Village Manager

**Kasia Cawley**

Police Chief

**Alax Wax**

Fire Chief

**Darek Raszka**

Director of Information Technology

**Missy Brito**

Director of Communications

**Dan O'Malley**

Deputy Village Manager

**Arthur L. Janura, Jr.**

Corporation Counsel

**Rachel Musiala**

Director of Finance

**Monica Saavedra**

Director of Health & Human Services

**Joseph Nebel**

Director of Public Works

**Patrick Seger**

Director of Human  
Resources Management



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

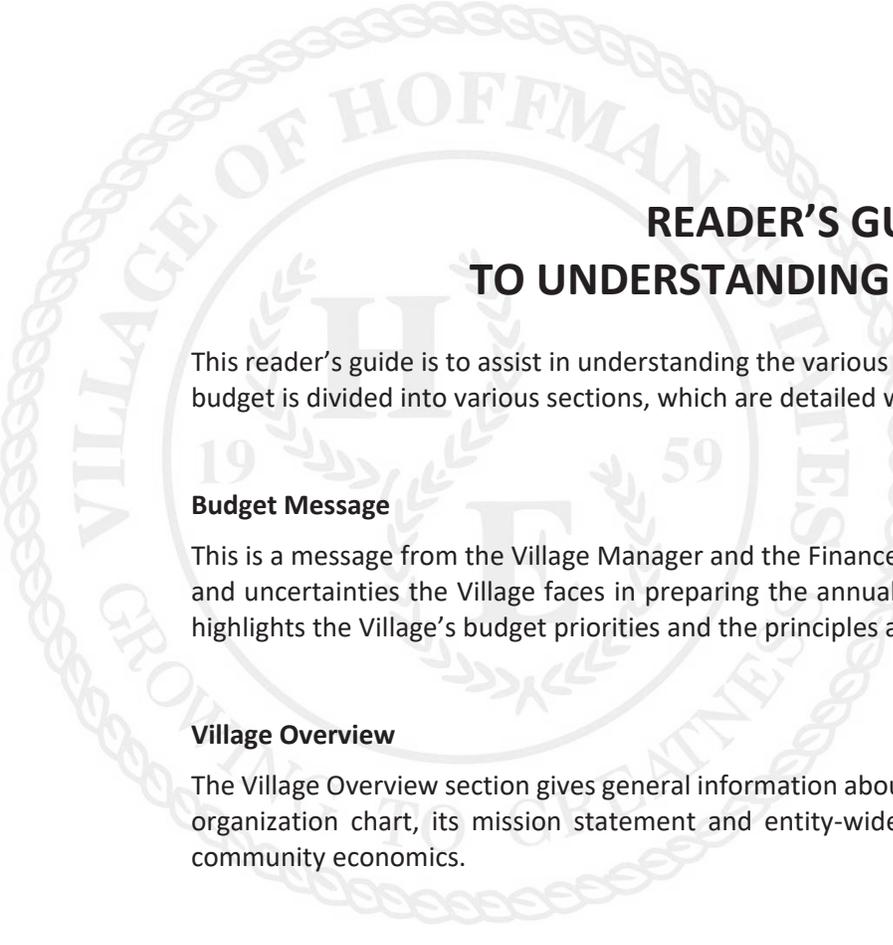
**Village of Hoffman Estates  
Illinois**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morill*

Executive Director

The seal of the Village of Hoffman Estates is visible in the background. It features a circular design with the text "VILLAGE OF HOFFMAN ESTATES" around the top and "GROWTH THROUGH PROGRESS" around the bottom. In the center, there is a shield with the Roman numeral "II" and the year "1959".

## **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 1, 2025

### FY2026 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 FY2026 Operating and Capital Budget for your consideration. The FY2026 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 FY2025, the Village continued to encounter some production and supply chain issues that impacted equipment and vehicle purchases as well as construction projects, however, there have been some improvements. 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, 2025 the national economy is at a high level with the Dow Jones Industrial Index peaking at 47,125, above the 43,139 peak from last year. The Village is seeing growth in development and higher investment returns. However, there is some uncertainty surrounding the nation's economy that causes the Village to be cautious moving into the next year.

The current national unemployment rate is 4.3%, up from 4.1% this same time last year, but still below the historical average. Overall, the Village is optimistic that our revenues will continue to improve in FY2026 due to development and continued retail activity.

#### REVIEW OF BUDGET YEAR FY2025

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 FY2025 budget, the Village projected a 5.6% increase in General Fund revenues and a corresponding 4.2% increase in expenditures. Although this resulted in revenues being under expenditures, the Village utilized \$5.45 million of fund reserves to pay for some much needed capital projects. The capital project list had been growing recently 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. Additionally, the fund reserves for the General Fund have been growing consistently over the past few years, so using some for one-time capital is a wise fiscal decision.

Projections for FY2025 are showing interest income, sales tax, and home rule sales tax all coming in over budget. Comparing FY2025 budget to FY2025 estimates, interest income is projected to finish up 160% due to higher interest rates being realized. Sales tax is up 11% and Home Rule sales tax is up 15% due to a recent change in how online sales are taxed. The State of Illinois now requires taxes to be paid to local governments based on the jurisdiction of where the item is shipped or delivered. The change also resulted in a decrease to the Village’s Local Use tax, however, the net change is positive.

As for expenditure estimates for FY2025, the Village is projecting to come in under budget related to General Fund operations. These positive financial results are across all Village operating departments.

<b>General Fund Projected FY2025 Year-end Results</b>		
	<b>Original Budget</b>	<b>Projected</b>
Revenues	\$77,062,960	\$79,377,660
Expenditures	-\$82,491,850	-\$81,564,456
Fund Balance Transfer	\$5,450,000	\$5,450,000
<b>Total Revenues over Expenditures</b>	<b>\$21,110</b>	<b>\$3,263,204</b>

As shown in the table above, the Village originally planned to use \$5.45 million of General Fund reserves in FY2025 to fund capital. However, as a result of the aforementioned positive revenues and expenditure results, the Village will only need to utilize \$2.2 million of General Fund Reserves for FY2025. These financial results will continue to help preserve fund balance to address additional capital needs as we begin the FY2026 budget process.

**FY2026 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 prior years, the Village has made it a priority to tackle its growing list of capital needs in FY2026. The General Fund is contributing over \$4.2 million of funds towards the \$47.2 million of total capital needs in FY2026. Many capital projects are being discussed and are moving forward, including construction of a new fire station, sanitary sewer lift station replacements, street revitalization projects, water main replacements, and police vehicle purchases. Improvements to public buildings are also an organizational-wide focus of the FY2026 budget. Some of the improvements include construction on the Village Green and NOW arena improvements. A \$16 million bond issue is planned for FY2026 for the construction of a new fire station. That construction will be a major focus in FY2026.

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 changes in employee hours that were requested and approved for the FY2026 budget are reflected in the numbers below.

<b>Full-Time Equivalents All Funds</b>				
<b>Major Function</b>	<b>2024 Budgeted</b>	<b>2025 Budgeted</b>	<b>2026 Budgeted</b>	<b>Change '25 to '26</b>
Police	109.70	109.50	111.00	1.50
Fire	97.40	97.40	97.40	-
Public Works	74.20	75.20	74.11	(1.09)
Development Services	35.87	36.62	36.61	(0.01)
Health & Human Svcs	10.35	10.35	11.05	0.70
General Government	44.25	44.45	41.42	(3.03)
<b>Total FTE's</b>	<b>371.77</b>	<b>373.52</b>	<b>371.59</b>	<b>(1.93)</b>

The FY2026 budget proposes a 1.93 decrease in full-time equivalent staffing, highlighted below:

- Police department includes the addition of a Police Officer and a new social worker shared with Health and Human Services.
- Public Works eliminated a part-time intern position and adjusted staff hours.
- Development Services adjusted staff hours.
- Health and Human Services added a new social worker, shared with the Police department and increased hours for a nurse.
- General Government eliminated the revenue collections manager position, a business systems analyst position and two part-time positions.

Capital Improvements Program

Prior to finalizing the annual FY2026 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 FY2026 requests in the 2026-2030 CIP total \$47.2 million. Of this total, \$12.6 million represents streets and related infrastructure, including \$6.7 million for Street Revitalization. For the FY2026 CIP we added two new categories: Sanitary Sewers and Stormwater. Projects were rearranged to reflect the project type they are associated with.

<b>Capital Improvement Program by Project Type</b>			
	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>
Water Distribution System	9,380,450	9,305,000	5,965,000
Street & Related Infrastructure	11,105,000	13,394,600	12,562,680
Facilities and Grounds	10,901,800	9,879,000	20,517,000
Sanitary Sewers	-	-	4,350,000
Stormwater	-	-	1,245,000
Miscellaneous	6,093,000	3,028,000	23,000
Vehicles	4,331,630	4,404,700	1,816,000
Technology	2,692,320	1,066,090	741,800
<b>Total</b>	<b>44,504,200</b>	<b>41,077,390</b>	<b>47,220,480</b>

All of the FY2026 CIP items that have funding have been incorporated into the FY2026 Operating and Capital Budget.

<b>Capital Improvement Program by Funding Source</b>			
	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>
General Fund	8,652,860	9,856,490	4,219,810
Water & Sewer Fund	6,871,200	10,600,000	10,625,000
Motor Fuel Tax Fund	2,200,000	2,192,500	1,700,000
Capital Replacement Fund	-	5,360,000	3,200,000
Prairie Stone Capital Funds	700,000	-	-
Bond Issue Proceeds	815,000	1,360,000	15,300,000
Western Improvement Impact Fee Fund	-	1,300,000	820,000
Capital Fund Balances	1,132,500	200,000	-
Developer Contributions	-	105,000	105,000
Federal & State Grants	4,147,040	2,702,100	1,494,370
Roselle Rd TIF Funds	20,000	-	-
Lakewood Center TIF Fund	-	30,000	-
Information Technology User Charges	-	-	60,000
Stormwater Utility Fee	500,000	500,000	1,245,000
Electric Utility Tax	1,650,000	1,650,000	1,650,000
Municipal Motor Fuel Tax	350,000	350,000	350,000
Municipal Gas Use Tax	1,123,750	1,042,500	1,032,500
Packaged Liquor Tax	330,000	340,000	330,000
Rebuild Illinois Funds	250,000	300,000	-
NOW Arena Funds	44,300	43,800	1,588,800
Other	15,717,550	3,015,000	3,500,000
Unfunded	-	130,000	-
<b>Total</b>	<b>44,504,200</b>	<b>41,077,390</b>	<b>47,220,480</b>

### FY2026 BUDGET – ALL FUNDS

The total FY2026 budget for all funds of the Village is included in this document. The total operating and capital budget is \$228,899,230 which represents a 0.7% increase from \$227,244,650 in FY2025.

<b>Fiscal Year 2026 Operating &amp; Capital Budget - All Funds</b>			
	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
General Fund	79,957,030	(85,185,510)	(5,228,480)
Other Funds	133,621,990	(143,713,720)	(10,091,730)
<b>Total Proposed Budget</b>	<b>213,579,020</b>	<b>(228,899,230)</b>	<b>(15,320,210)</b>

The FY2026 operating and capital budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$15,320,210. This is primarily due to the spending of accumulated resources and bond proceeds to address the Village’s aging infrastructure.

The chart below summarizes FY2026 budgeted revenues by source for all funds:

<b>Revenue Summary by Source</b>			
<b>All Funds</b>	<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>Percent Change</b>
Property Taxes	27,581,270	28,731,470	4.2%
Other Taxes	29,819,760	32,042,480	7.5%
Licenses & Permits	7,270,000	6,175,000	-15.1%
Intergovernmental Revenues	28,608,950	27,279,680	-4.6%
User Charges	65,493,510	66,991,850	2.3%
Fines	660,000	770,000	16.7%
Investment Earnings	3,216,500	4,466,000	38.8%
Miscellaneous	8,563,110	3,778,760	-55.9%
Bond/Note Proceeds	15,500,000	22,000,000	41.9%
<b>Total Operating Revenues</b>	<b>186,713,100</b>	<b>192,235,240</b>	<b>3.0%</b>
Operating Transfers	26,360,880	21,343,780	-19.0%
<b>Total Revenues</b>	<b>213,073,980</b>	<b>213,579,020</b>	<b>0.2%</b>

The projected operating revenues without operating transfers total \$192,235,240. Major increases from the prior year are related to a planned bond issuance for an additional fire station as well as increased sales taxes resulting from the distribution change of online retail sales.

The chart below summarizes FY2026 budgeted expenditures by object for all funds:

<b>Expenditure Summary by Object</b>			
<b>All Funds</b>	<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>Percent Change</b>
Salaries & Wages	42,317,820	44,405,390	4.9%
Employee Benefits	41,876,420	45,303,500	8.2%
Misc. Employee Expenses	1,022,730	1,035,480	1.2%
Commodities	1,867,050	1,801,270	-3.5%
Contractual Services	54,091,180	59,288,930	9.6%
Debt Service	9,840,800	9,880,980	0.4%
<b>Total Operating Expenses</b>	<b>151,016,000</b>	<b>161,715,550</b>	<b>7.1%</b>
Capital Outlay	49,867,770	45,839,900	-8.1%
Operating Transfers	26,360,880	21,343,780	-19.0%
<b>Total Expenditures</b>	<b>227,244,650</b>	<b>228,899,230</b>	<b>0.7%</b>

The FY2026 operating budget for expenditures, exclusive of interfund transfers and capital projects, totals \$161,715,550, which represents a 7.1% increase from the FY2025 operating budget. Increased expenditures relate to annual salary and merit increases (Salaries & Wages) and employee benefits. Additionally, contractual services are increasing due to increased water costs and large projects in the Water Fund.

Total personnel expenditures/expenses (salaries & wages and employee benefits) equal \$89,708,890, or 55.5% of the total operating expenses (*excluding* capital outlay and operating transfers) for all funds and 39.2% of total budgeted expenditures among all funds.

**FY2026 BUDGET – GENERAL FUND**

The FY2026 budget reflects a General Fund surplus of \$24,730, factoring in the recommended use of \$5,253,210 in General Fund reserves.

<b>General Fund FY2026 Budget</b>			
	<b>FY2025 Budget</b>	<b>FY2026 Budget</b>	<b>% Increase</b>
Revenues	77,062,960	79,957,030	3.8%
Expenditures	(82,491,850)	(85,185,510)	3.3%
Fund Balance Transfer	5,450,000	5,253,210	
<b>Total Revenues over Expenditures</b>	<b>21,110</b>	<b>24,730</b>	

The FY2026 budget projects a year-over-year increase of \$2,894,070 or 3.8%, in General Fund revenues. The majority of the increase for these revenues is related to increased Sales tax and Home Rule tax from the distribution change of online retail sales. Interest income is also projected to increase for 2026.

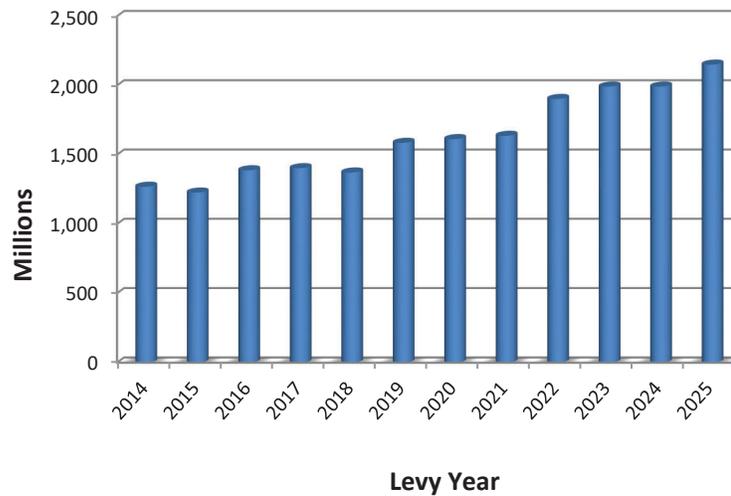
General Fund expenses are projected to increase by \$2,693,660, or 3.3%, year-over-year. This is primarily related to technology subscription costs for operations in the Police Department, as well as salary and benefits for the Village’s union employees as stipulated in their corresponding agreements. Funding is also included for merit-based increases for the Village’s non-union employees between 0-5%.

As noted above, the FY2026 budget recommendation includes the use of \$5,253,210 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 the 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 FY2026 (tax levy year 2025) is a triennial reassessment year for the Village, we are projecting a conservative 8% increase in EAV, resulting in a decrease to our property tax rate.

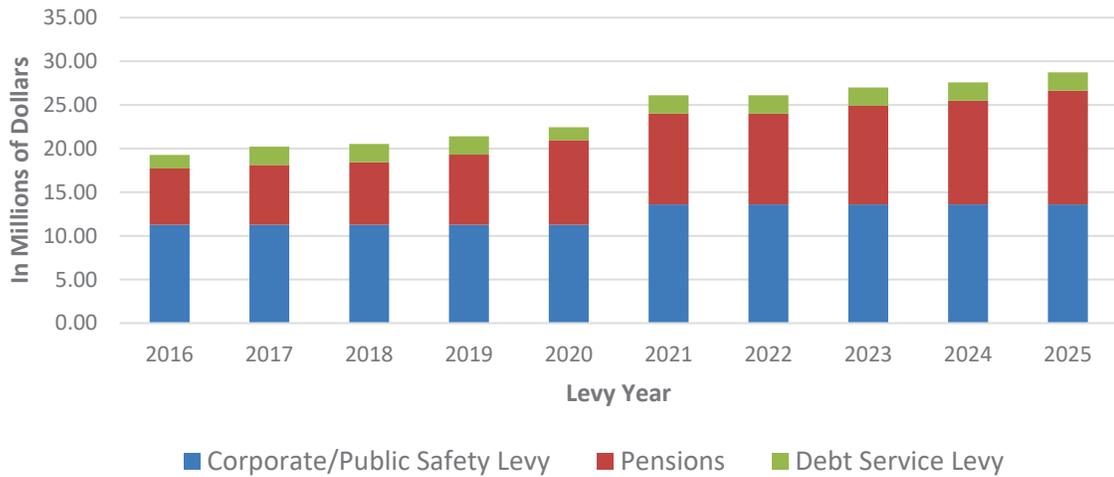
### EQUALIZED ASSESSED VALUATION



The FY2026 budget includes total property tax revenue of \$28,731,462 for levy year 2025 which is a 4.2% increase from tax levy year 2024. Adding in the 2% loss and cost, the total 2025 property tax extension is \$29,306,091, which represents a 4.2% increase over the 2024 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.

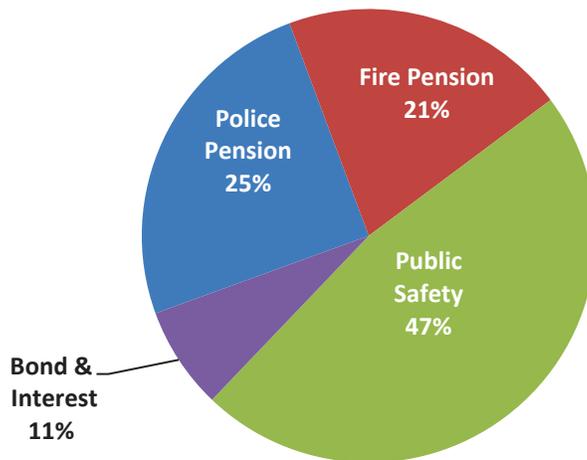
<b>Total Property Tax Levy</b>				
<b>Levy Year 2025 (to be paid and received in FY2026)</b>				
	<b>TLY2024</b>	<b>TLY2025</b>		
<b>Fund</b>	<b>Proposed Levy</b>	<b>Proposed Levy</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Police Pension	6,862,911	7,145,916	283,005	4.1%
Fire Pension	5,013,271	5,880,456	867,185	17.3%
Public Safety	13,604,510	13,604,510	-	0.0%
<b>Subtotal</b>	<b>25,480,692</b>	<b>26,630,882</b>	<b>1,150,190</b>	<b>4.5%</b>
Debt Service	9,310,237	9,735,136	424,899	4.6%
Less Abatements	(7,209,657)	(7,634,556)	(424,899)	5.9%
<b>Total</b>	<b>27,581,272</b>	<b>28,731,462</b>	<b>1,150,190</b>	<b>4.2%</b>

### Property Taxes Levied

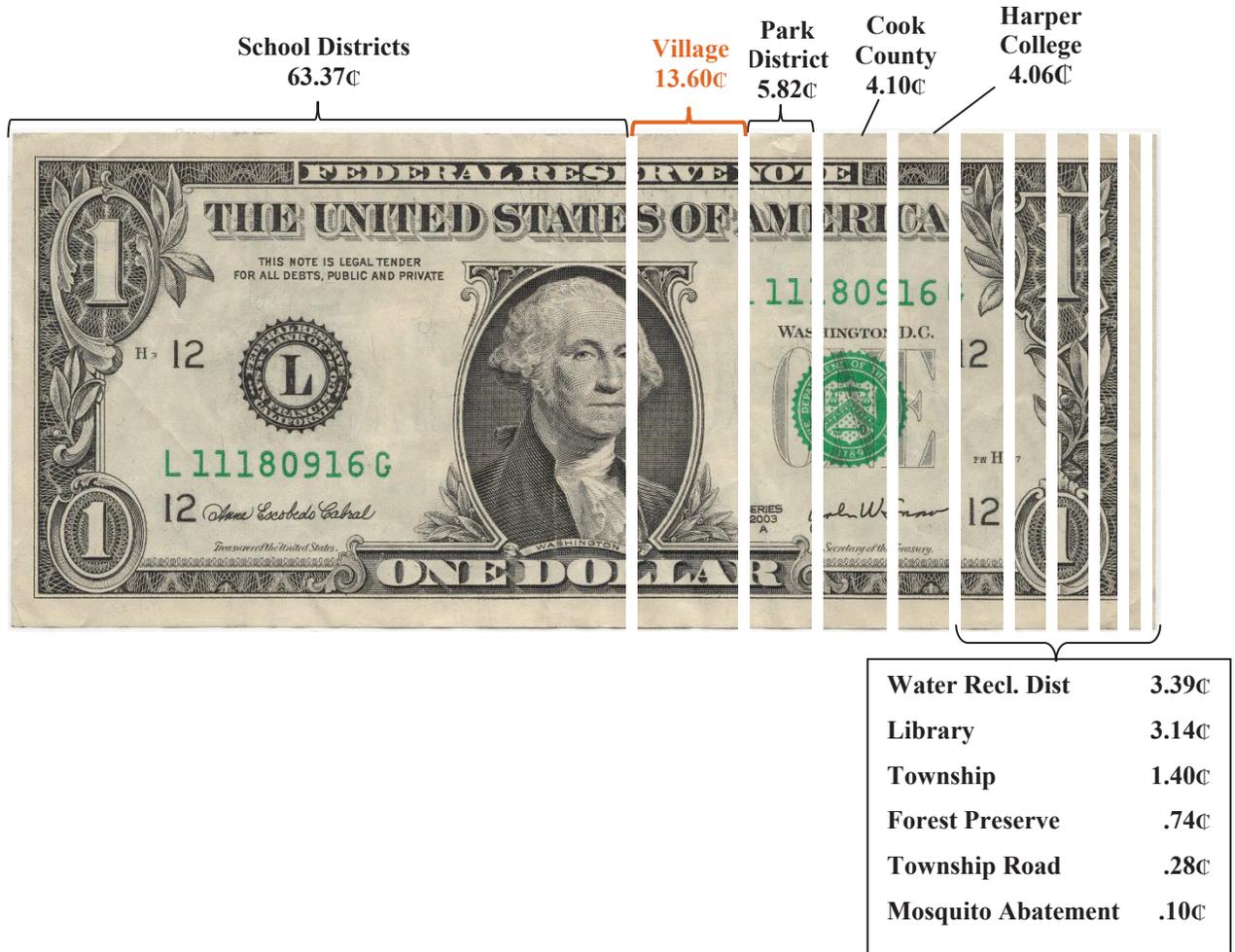


A portion of the property tax levy is used to fund the Village’s outstanding debt. This amount is determined based on the amount of principal and interest to be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. For example, bonds issued 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.

### 2025 PROPERTY TAX LEVY TO BE COLLECTED IN 2026



**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, 2025. 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**

FY2025 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, not having to utilize as much fund reserves as originally projected. 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 FY2026. 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 at least ten (10) days prior to the passage of the annual budget, and notice of this availability was published in a newspaper having general circulation within the Village. Not less than one week after publication that the budget is available for public inspection, and prior to final action on the budget, one public hearing was held on the tentative annual budget by the Board of Trustees. Notice of the public hearing was given at least one week prior to the time of the public hearing date.

**ACKNOWLEDGEMENTS**

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

Respectfully submitted,

Eric Palm  
Village Manager

Rachel Musiala  
Director of Finance



# VILLAGE OVERVIEW

### The Village's Strategic Plan

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

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

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



# Village of Hoffman Estates



## Mission Statement

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

## Organizational Principles

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

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

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

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

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

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

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

## Our Vision

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

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

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

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

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

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

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



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

### **Communication**

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

#### ***Sustainability***

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

#### ***Transportation***

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

#### ***Infrastructure***

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

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

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

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

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

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

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

#### ***Technology***

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

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

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



## **Village of Hoffman Estates – FY 2026 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.

### **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 evaluated the Village's water system and analyzed the need for water storage and pumping capacity. This study confirmed the need in the west pressure zone. Public Works will pursue a permanent back up water supply 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.

Advance full integration of the Village's asset management system by expanding its functionality and utilization across Public Works, Engineering, and Spatial Technologies operations.

### **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 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 Metroburbs.

### **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.

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. 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. 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 expanding programs and events.

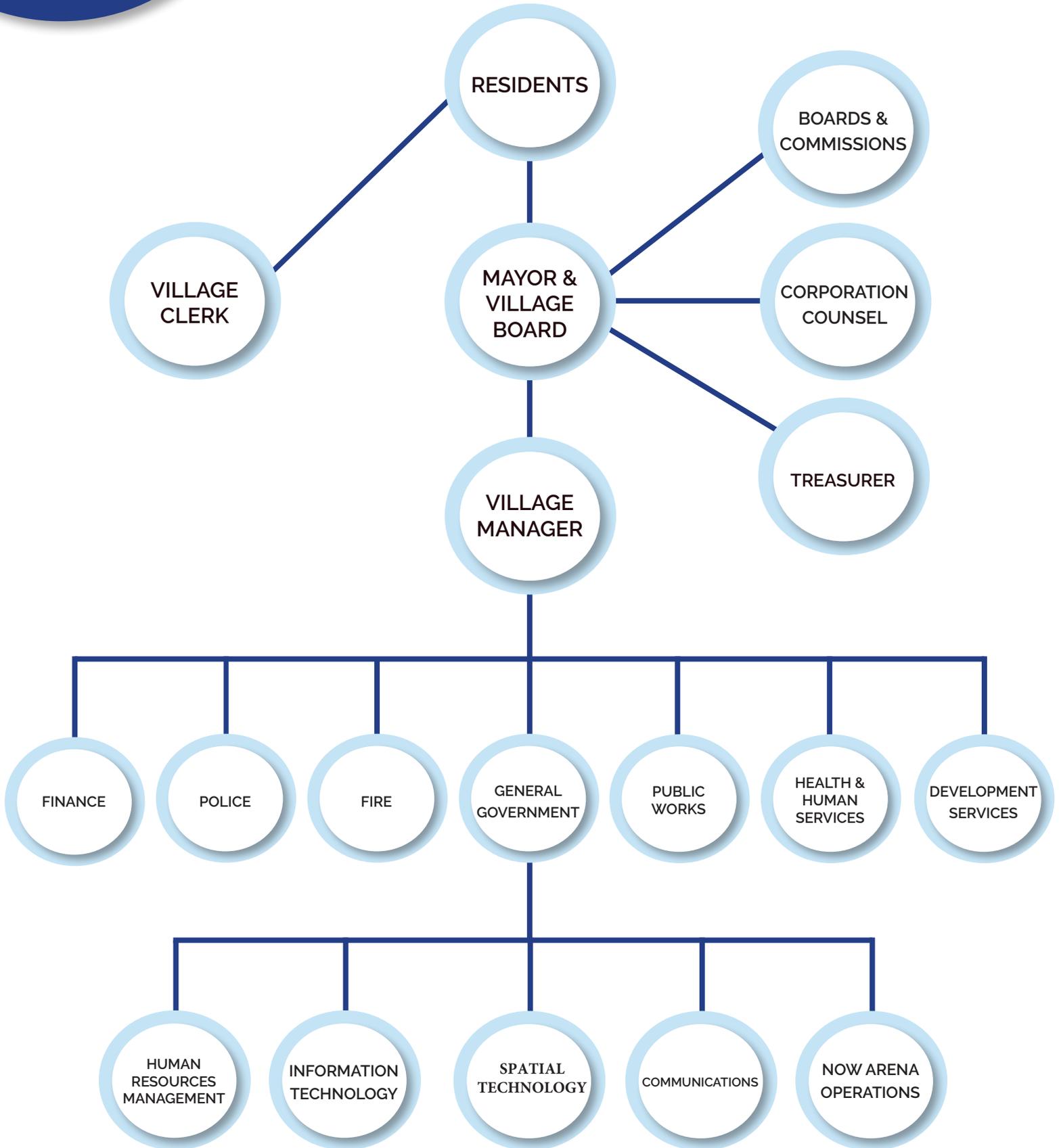
Explore ways for the Youth Commission and Senior Commission to work together to find intergenerational opportunities for cooperation and programs.

Advance efforts on Hello, Hoffman - the Village's new Comprehensive & Strategic Plan which will serve as a strategic guide for how Hoffman Estates will grow and thrive in the years ahead, shaped by input from those who live, work, play in the Village.

As a Dementia Friendly Community, we are engaging with businesses to become a "Dementia Friendly Business". This designation reflects commitment to fostering understanding, safety and respect for individuals living with dementia, as well as their families and caregivers in our community.



# 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.



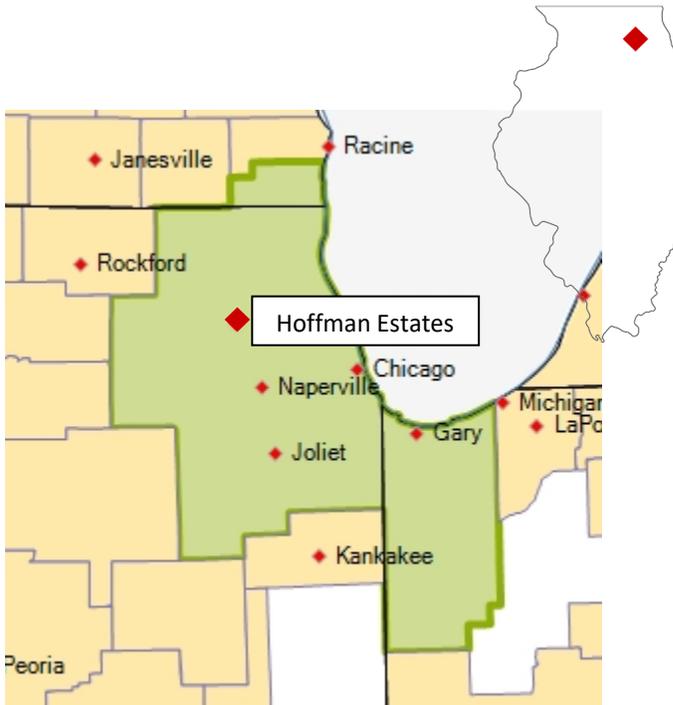
### Location

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

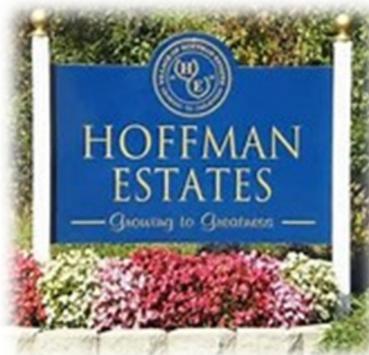


*Dianne Levy next to a Hoffman Estates Welcome Sign, 1965*

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%

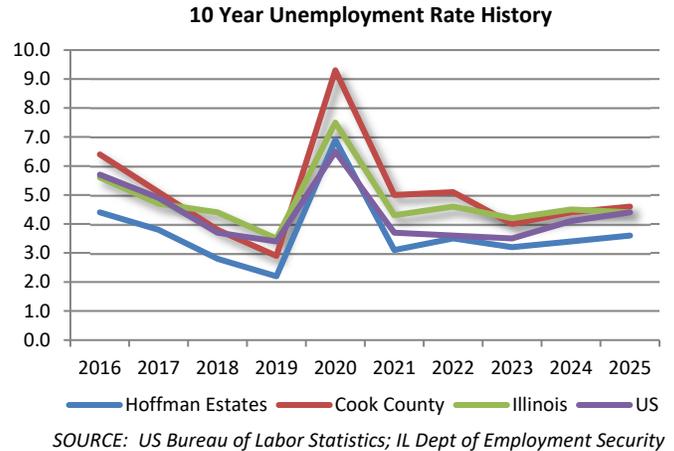
SOURCE: US Census Bureau, 2010 Census and 2020 Census

# 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.



2024 PRINCIPAL TAXPAYERS		
Organization Name	Total Taxable Value	Rank
Hoffman Estates Acq.	\$41,636,512	1
Transform Holdco LLC	\$36,258,653	2
Microsoft Corp	\$34,700,365	3
American Heritage	\$23,188,606	4
Amita Health/David Hill	\$21,989,614	5
Lincoln Property Co	\$21,354,288	6
Paul Hastings LLC	\$20,754,937	7
LBX Poplar Creek / Prairie Stone LLC	\$19,605,983	8
Broadstone CLE IL LLC	\$16,578,999	9
Siemens Corp	\$15,155,080	10
<b>Total</b>	<b>\$251,223,037</b>	

2025 Data was not available at the time of assembling this document.

Economic development efforts continued to build momentum within several sectors in 2025. Most impactful was the data center industry. Work continued on the former Sears/Transformco campus where Compass Datacenters finished grading work and started the first two of five data center buildings. Expected to take around 6 years for complete buildout, significant building permit fees came in late 2025. Additionally, Microsoft continued their development by finishing the first building, starting construction on the second building, and planning for a third building on their campus. The ComEd substation development continued as well.

The other impactful project in 2025 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, and more fitness space. 2025 saw three new larger tenants move into the east side, two new entertainment tenants open in Game Night Out and Swing Loose, several smaller retail popups, and demolition of the west side interior to make room for new office tenants. The developer received amended approval



# VILLAGE OVERVIEW

## Village of Hoffman Estates

for a townhome development which began work in 2025 and continued with their plans to add multi-family apartments in 2026.

Other retail infill development occurred with a second Belle Tire location, Taco Lamas and Pancake Café opening, and a ribbon cutting to celebrate the new Advocate Medical clinician building near I-90 and Rt. 59. Additionally, the Village continued to partner with the Greater Chicagoland Advanced Manufacturing Partnership (GCAMP) to support the industrial workforce and created a new Small Business Assistance Program designed to provide companies with free coaching assistance for future growth.



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. 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>Grocery Tax:</b>		1.00%
<b>Real Estate Transfer Tax (per \$1,000 selling price):</b>		\$3.00

# VILLAGE OVERVIEW

## Village of Hoffman Estates

Elsewhere in the Village, Pulte Homes started development of a townhome project on the former CDK Global office site next to Village Hall as well as started the Bell Works townhomes. The Grand Reserve of Hoffman Estates, a 341-unit apartment project, received approval and TIF assistance in the Barrington Square Town Center development with an expected start in 2026.



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' ninth season, All Elite Wrestling (AEW), Professional Championship Bull Riding, and many concerts. Two State of Illinois tourism grants helped to bring in and enhance USA Gymnastics and Volleyball Nations League events in the



summer. The volleyball event was the single largest event by ticket sales in the 20-year history of the Arena. 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, Celtic Fest, and the German-themed, Platzkonzert Fest. Renovations on the Village Green full kitchen and bathroom building began in the fall and will continue through the start of 2026.



## MOST FREQUENTLY ASKED QUESTIONS

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

- Cook County general merchandise sales tax rate is 10.00%
- More information can be found:  
[https://www.hoffmanestates.org/government/departments/finance/taxes\\_licenses.php](https://www.hoffmanestates.org/government/departments/finance/taxes_licenses.php)

### 2. What is the total budget for the Village? .....Page 69

- The Village’s total FY2026 budget is \$228.9 million.

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

- The Village’s estimated General Fund fund balance as of 12/31/2026 is \$30.1 million.

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

- For FY2026, \$28.7 million (14.9%) of the Village’s revenues are projected to come from property taxes

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

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

More information can be found:

[https://www.hoffmanestates.org/government/departments/finance/taxes\\_licenses.php](https://www.hoffmanestates.org/government/departments/finance/taxes_licenses.php)

Residents may find answers to more questions or submit their own questions at

[https://www.hoffmanestates.org/community/resident\\_guide/index.php](https://www.hoffmanestates.org/community/resident_guide/index.php)

# 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 [https://www.hoffmanestates.org/government/boards\\_commissions.php](https://www.hoffmanestates.org/government/boards_commissions.php)

**PHONE/EMAIL** Find staff contact information at [https://www.hoffmanestates.org/services/contact\\_us.php](https://www.hoffmanestates.org/services/contact_us.php)

**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 [https://www.hoffmanestates.org/government/municipal\\_facilities.php](https://www.hoffmanestates.org/government/municipal_facilities.php)

**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 <https://www.hoffmanestates.org/community/newsletters.php>

**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 <https://www.hoffmanestates.org/government/departments/administration/communications.php>

**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 2026. 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.

### 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**

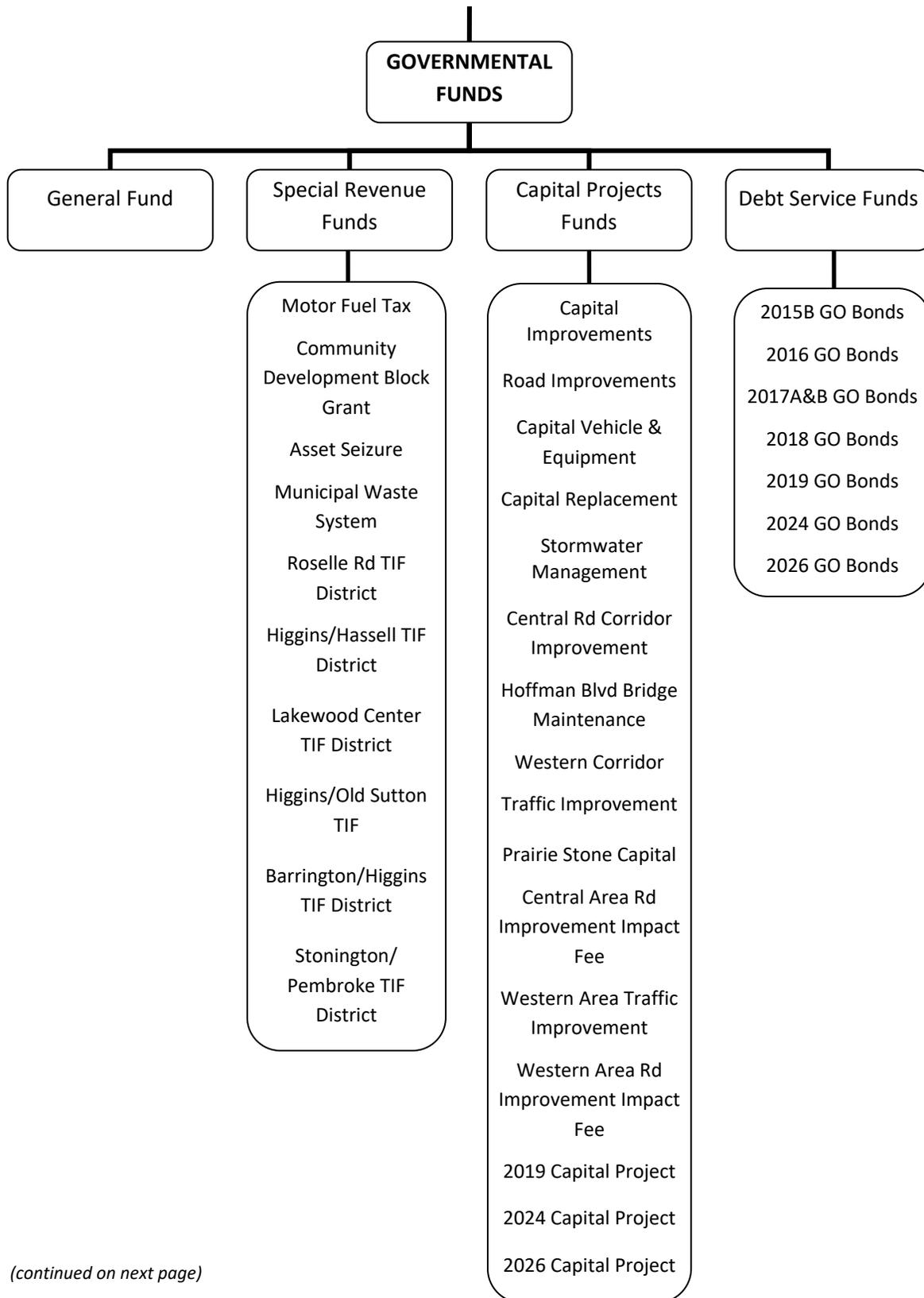
Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other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

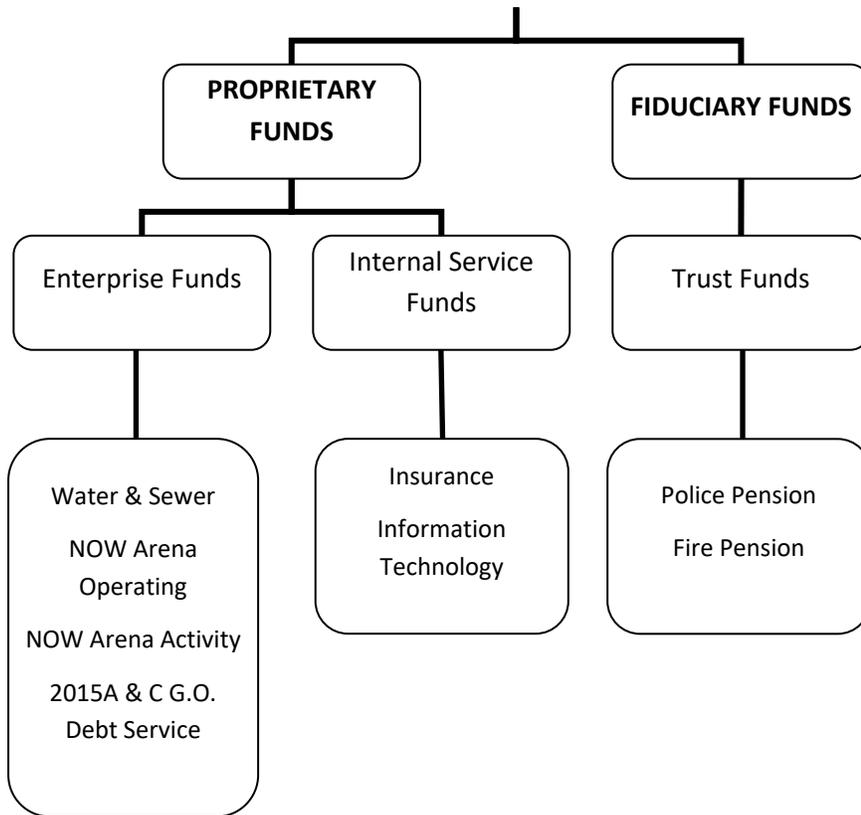
Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village maintains two different types of fiduciary funds: pension trust funds and custodial funds. Custodial funds are generally used to 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 2026 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 \$79,957,030 which makes up 37.4% of the Village's total revenue. Compared to the 2025 budget, the General Fund revenue shows a 3.8% increase.

The General Fund expenditure budget, excluding transfers, is \$85,185,510, which is an increase of 3.3% compared to the 2025 budget. If all operating transfers are included, the budget reflects a 0.7% increase of expenditures compared to 2025.

### 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 \$32,852,670, which makes up 15.4% 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 \$612,430.

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	√				

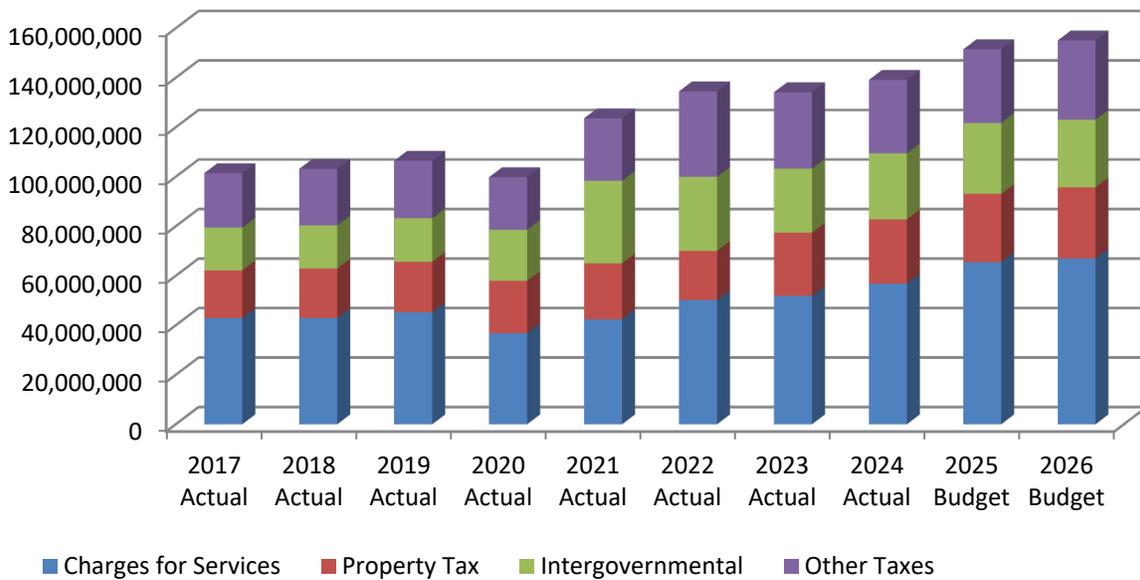
# MAJOR REVENUES

## Village of Hoffman Estates

Major revenue sources comprise more than 72% of the total revenue as adopted in the 2026 Operating Budget. The Village remains conservative yet realistic for its FY2026 projections.

The Village's largest class of revenue for the 2026 fiscal year is charges for services, followed by, other tax revenue, property tax revenue, and intergovernmental 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 2026.

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



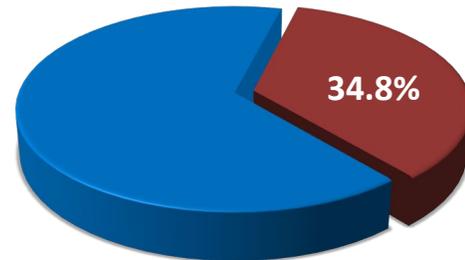
# MAJOR REVENUES

Village of Hoffman Estates

## CHARGES FOR SERVICES

	BUDGET	ACTUAL
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	\$ 56,826,117
2025	\$ 65,493,510	
2026	\$ 66,991,850	

**2026 Budget Total Revenue:**  
\$192,235,240



**2026 Budget Total Charges  
for Services Revenue:**  
\$66,991,850

Charges for services is the Village’s largest revenue source for the fiscal year 2026. Charges for services include all revenues in which an individual pays for a service that is being provided by the Village. This class represents \$66,991,850, or 34.8% of the 2026 budgeted revenues. Major revenues in this class include water and sewer usage charges, information technology user charges, NOW Arena event income, and ambulance fees. All charges for services have a rate associated with it, therefore, when a rate increases, so does the budget. The FY2026 budget shows an increase due to the additional events being held at the NOW Arena and water and sewer usage charges.

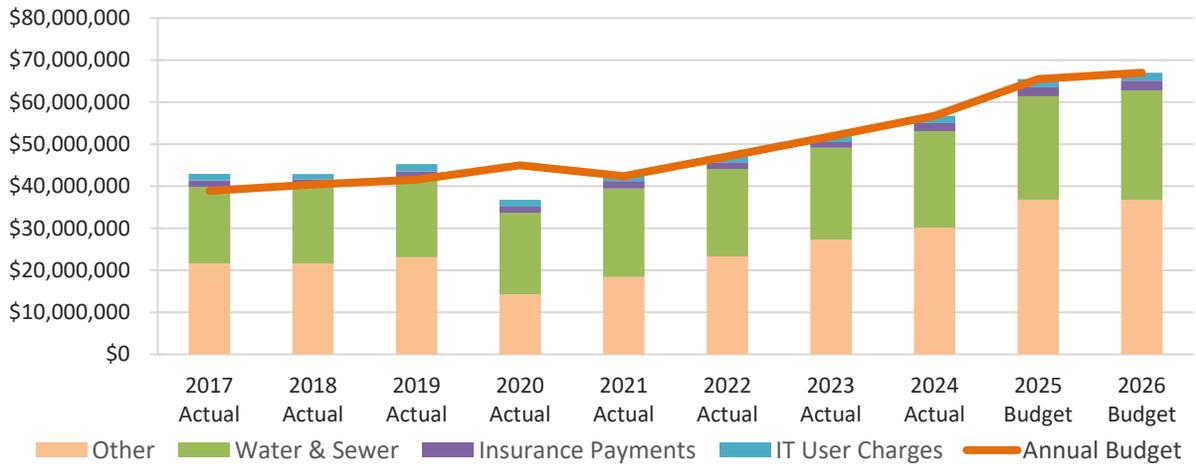
The Village is a member of the Joint Action Water Agency of Cook County (JAWA). JAWA, who has an agreement to purchase Lake Michigan water from the City of Chicago, is a municipal corporation consisting of seven municipalities, established to plan, construct, improve, extend, acquire, finance, operate, and maintain a water supply system to serve its members. Water and sewer charges make up 38.9% of all charges for services revenues collected by the Village, totaling \$26,052,670 for 2026. 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

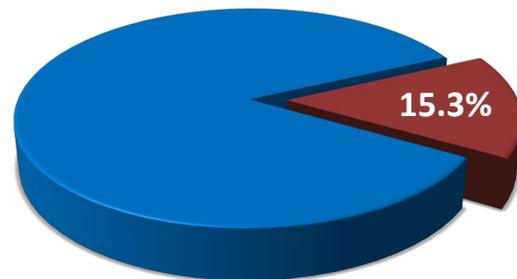
## Charges for Services 10-Year Analysis



## INTERGOVERNMENTAL REVENUE

	BUDGET	ACTUAL
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	\$ 26,661,775
2025	\$ 28,608,950	
2026	\$ 27,279,680	

**2026 Budget Total Revenue:**  
\$192,235,240



**2026 Budget Total Intergovernmental Revenue:**  
\$27,279,680

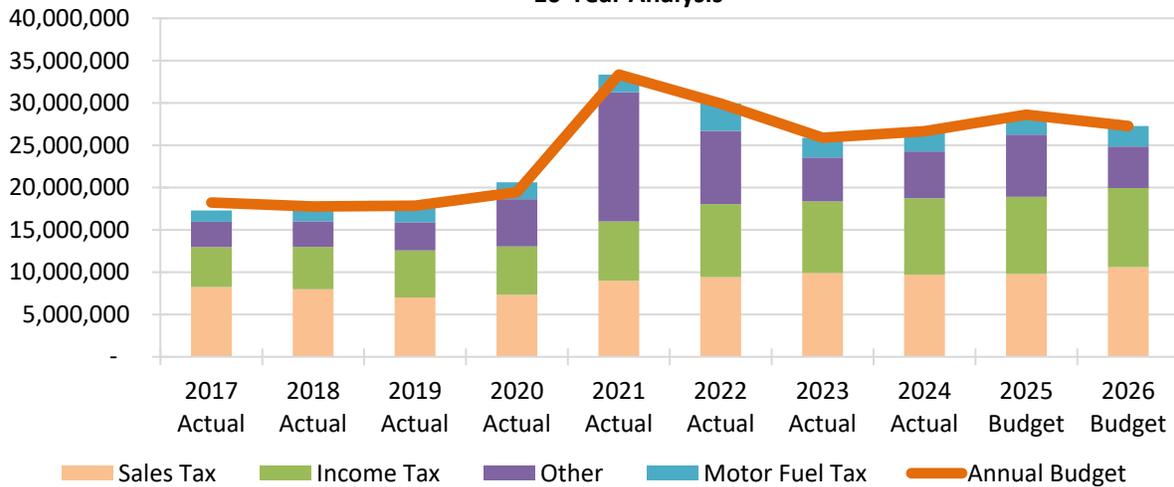
The intergovernmental revenue class includes a variety of revenue sources that the Village receives from other governmental entities. Sales tax, income tax and local use tax are examples of tax distributions made by the State of Illinois. These revenue sources are projected based on historical trends or obvious impacts in the economy. For FY2026, there is a 3.1% increase partially due to the allocation change between local use tax and sales tax from the State of Illinois in 2025.

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

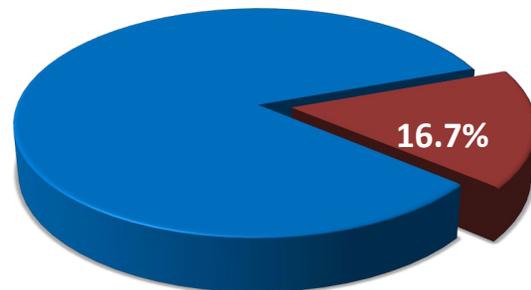
**Intergovernmental Revenue  
10-Year Analysis**



### OTHER TAXES

	BUDGET	ACTUAL
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	\$ 29,819,760
2025	\$ 29,819,760	
2026	\$ 32,042,480	

**2026 Budget Total Revenue:**  
\$192,235,240



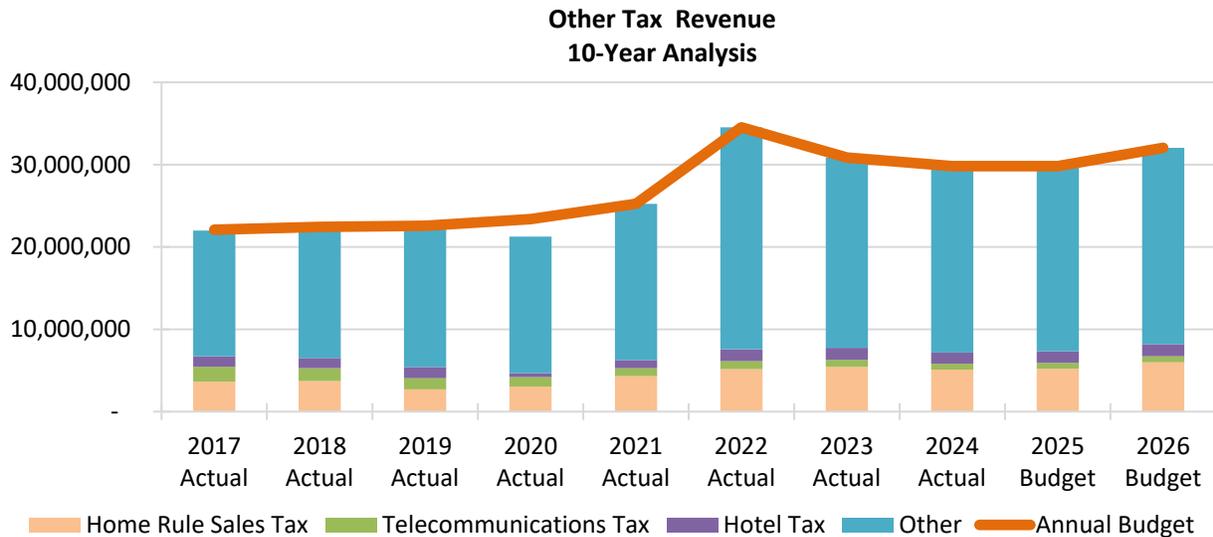
**2026 Budget Total Other Taxes  
Revenue:**  
\$32,042,480

The class of other taxes consists of a variety of revenue sources such as hotel tax, real estate transfer tax, home rule sales tax, food and beverage tax, entertainment tax, and prior year property taxes. All of the aforementioned taxes are budgeted based on historical trends. Other taxes represent 16.7% of the total revenues budgeted for 2026. The largest revenue source within this class is home rule sales tax, which represents 18.7% 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

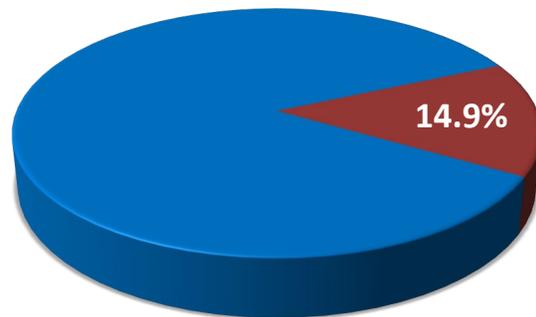
an 15.4% increase in home rule sales tax due to the allocation change between local use tax and home rule sales tax from the State of Illinois in 2025.



### PROPERTY TAX

	BUDGET	ACTUAL
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	\$ 25,930,280
2025	\$ 27,581,270	
2026	\$ 28,731,470	

**2026 Budget Total Revenue:**  
\$192,235,240



**2026 Budget Total Property Tax Revenue:**  
\$28,731,470

Property tax revenue is consistently one of the Village’s major revenue sources and comprises 14.9% of the total budgeted revenue for 2026. 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 2025, which will be paid in 2026, attach as an enforceable lien on January 1, 2025, 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 2026 property taxes in 2027.

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 2025 levy year (2026 fiscal year). All other debt service requirements are abated with current revenues. The increase showing in the 2026 budget for levy year 2025 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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. Through FY2025, although the Village continued to encounter some production and supply chain issues that impacted equipment and vehicle purchases as well as construction projects, most Village revenues remained steady. When it came time for the FY2026 budget process, the Village remains conservative yet realistic for its FY2026 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 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)*

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Revenues:						
Taxes	\$37,915	\$37,650	\$38,030	\$38,903	\$39,798	\$40,715
Intergovernmental	22,451	21,401	21,837	22,476	23,134	23,812
Charges for Services	10,695	10,776	11,054	11,197	11,497	11,653
All Others	8,896	8,959	9,064	9,148	9,234	9,415
Total Revenues	79,957	78,786	79,985	81,724	83,663	85,595

*(table continued on the following page)*

# LONG-RANGE FINANCIAL PLANNING

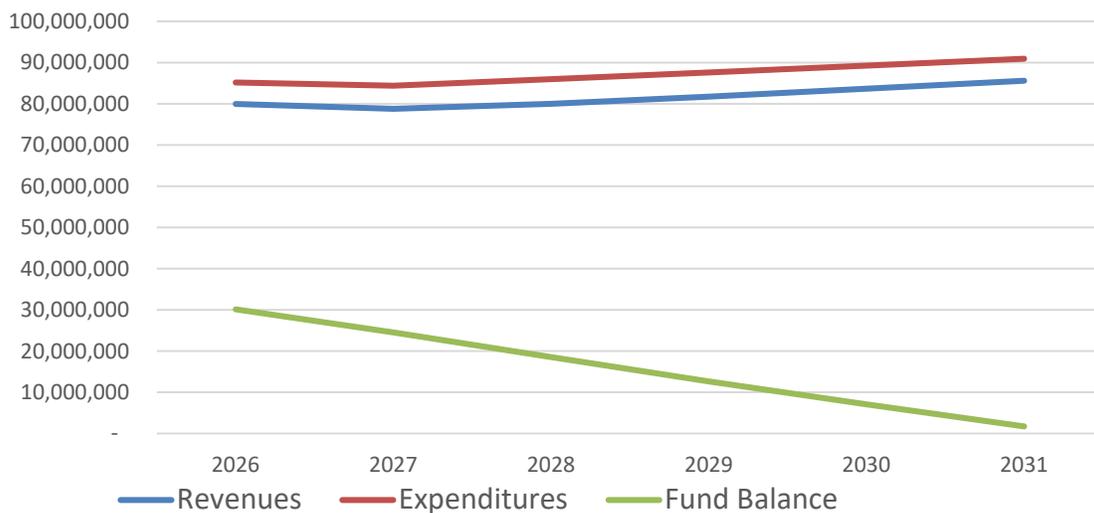
## Village of Hoffman Estates

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
<b>Expenditures:</b>						
General Govt	\$6,126	\$6,249	\$6,374	\$6,501	\$6,631	\$6,764
Police	26,515	27,045	27,586	28,138	28,701	29,275
Fire	25,823	26,339	26,886	27,403	27,951	28,511
Public Works	10,156	10,359	10,566	10,777	11,993	11,213
Development Services	6,806	6,942	7,081	7,223	7,367	7,514
All Others	9,760	7,458	7,507	7,557	7,608	7,660
<b>Total Expenditures</b>	<b>85,186</b>	<b>84,392</b>	<b>85,980</b>	<b>87,599</b>	<b>89,251</b>	<b>90,937</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(5,229)</b>	<b>(5,606)</b>	<b>(5,995)</b>	<b>(5,875)</b>	<b>(5,588)</b>	<b>(5,342)</b>
<b>Projected Ending Fund Balance</b>	<b>\$30,133</b>	<b>\$24,527</b>	<b>\$18,532</b>	<b>\$12,657</b>	<b>\$7,069</b>	<b>\$1,727</b>

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

The Village's General Fund realized positive financial results in previous years from ongoing developments within the Village and better than expected sales tax and interest income. Unfortunately, for FY2026 and beyond, revenues are not growing at the pace that expenses are expected to grow and as such, the Village will have to utilize more fund reserves to support capital expenditures. Projections show the General Fund having to dip below the Village's Fund Balance 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 and non-critical capital projects would be deferred in future years so that the Village could continue to meet its Fund Balance Policy requirements.

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)

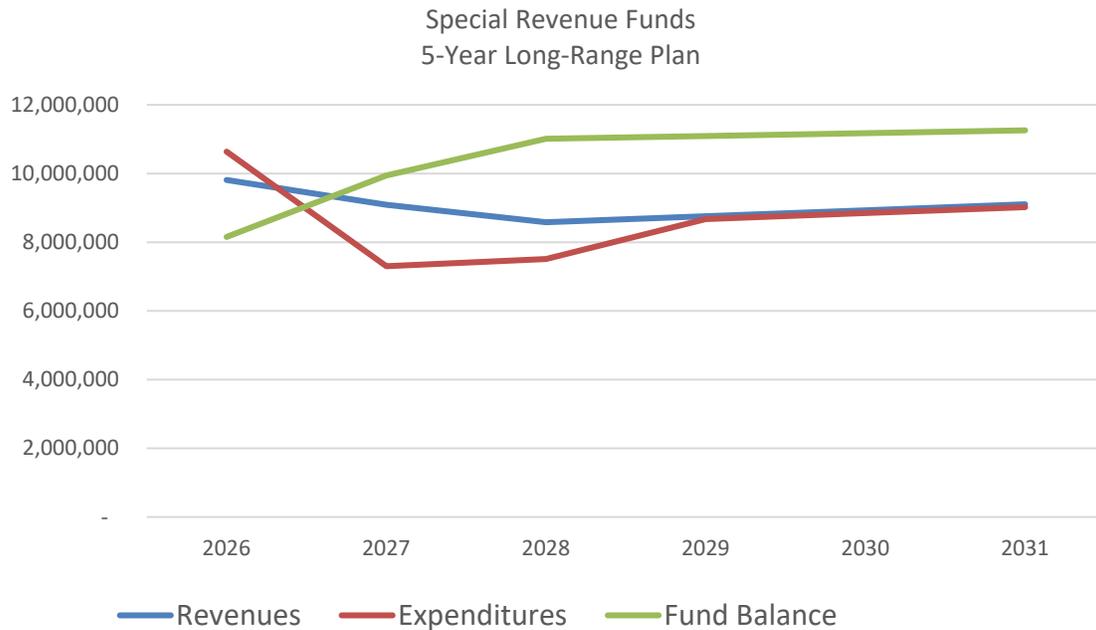
	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
<b>Revenues:</b>						
MFT Fund	\$2,420	\$2,422	\$2,423	\$2,472	\$2,521	\$2,571
Municipal Waste	3,950	4,041	4,140	4,223	4,307	4,393
Barring./Higgins	-	-	-	-	-	-
Roselle Rd TIF	860	830	-	-	-	-
Lakewood Ctr TIF	575	575	575	587	598	610
Higgins/Old Sutton	178	28	28	29	30	30
Stonington/Pembroke	908	424	424	433	442	450
All Others	922	773	993	1,012	1,033	1,053
<b>Total Revenues</b>	<b>9,813</b>	<b>9,093</b>	<b>8,583</b>	<b>8,756</b>	<b>8,931</b>	<b>9,107</b>
<b>Expenditures:</b>						
MFT Fund	2,700	2,300	2,300	2,472	2,521	2,571
Municipal Waste	3,813	3,912	4,015	4,095	4,177	4,260
Barring./Higgins	94	-	-	-	-	-
Roselle Rd TIF	2,093	118	3	-	-	-
Lakewood Ctr TIF	118	114	114	587	598	610
Higgins/Old Sutton	178	28	28	29	30	30
Stonington/Pembroke	908	444	444	433	442	450
All Others	735	387	608	1,061	1,082	1,103
<b>Total Expenditures</b>	<b>10,639</b>	<b>7,303</b>	<b>7,512</b>	<b>8,677</b>	<b>8,850</b>	<b>9,024</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(826)</b>	<b>1,790</b>	<b>1,071</b>	<b>79</b>	<b>81</b>	<b>83</b>
<b>Projected Ending Fund Balance</b>	<b>\$8,155</b>	<b>\$9,945</b>	<b>\$11,016</b>	<b>\$11,095</b>	<b>\$11,176</b>	<b>\$11,259</b>

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

Most of the Village TIF funds will be experiencing some property tax revenue increases as increment continues to grow. The Roselle Road TIF, Higgins/Old Sutton TIF and Stonington/Pembroke TIF have a few redevelopment projects budgeted in FY2026. 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)*

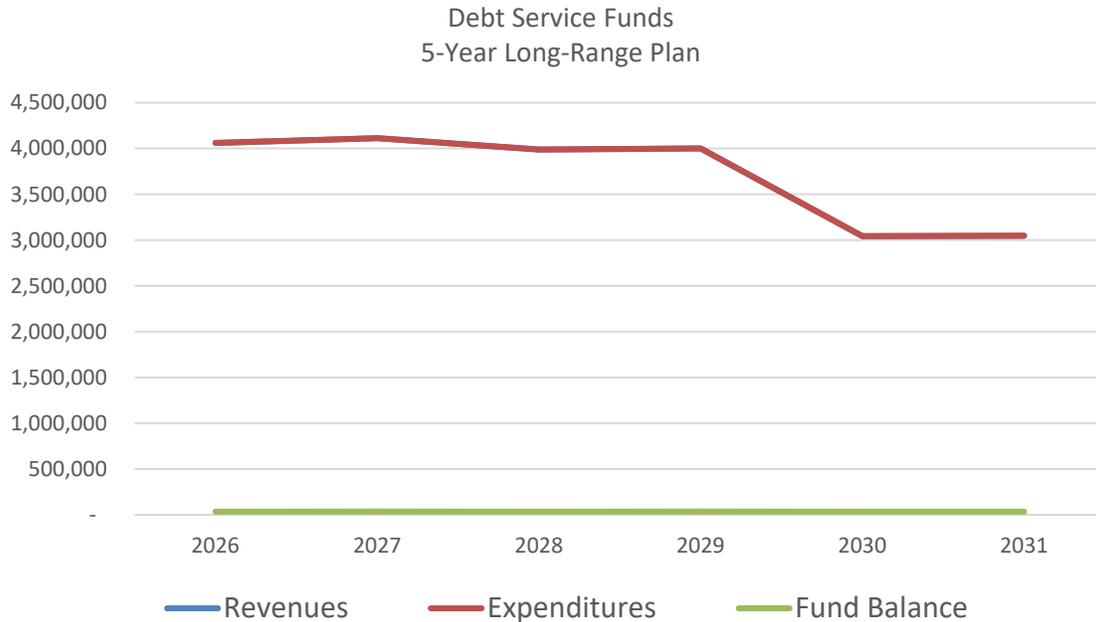
	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
<b>Revenues:</b>						
Property Taxes	\$2,101	\$2,101	\$2,101	\$2,101	\$2,062	\$2,070
Tow Fees	200	200	200	300	300	300
Interest Income	5	5	5	1	1	1
Transfer from General	1,754	1,807	1,682	1,599	679	676
<b>Total Revenues</b>	<b>4,060</b>	<b>4,113</b>	<b>3,988</b>	<b>4,001</b>	<b>3,042</b>	<b>3,047</b>
<b>Expenditures:</b>						
2015B G.O.D.S	125	119	-	-	-	-
2016 G.O.D.S	284	2,554	2,548	2,563	-	-
2017A&B G.O.D.S	182	179	181	177	118	122
2018 G.O.D.S	2,947	737	737	737	2,402	2,402
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>4,061</b>	<b>4,112</b>	<b>3,989</b>	<b>4,000</b>	<b>3,043</b>	<b>3,047</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(1,000)</b>	<b>1,000</b>	<b>(1,000)</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-</b>
<b>Projected Ending Fund Balance</b>	<b>\$35</b>	<b>\$36</b>	<b>\$35</b>	<b>\$36</b>	<b>\$35</b>	<b>\$35</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)

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 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	16,245	13,087	8,838	4,614	4,614	4,614
<b>Total Revenues</b>	<b>24,312</b>	<b>20,390</b>	<b>16,241</b>	<b>12,017</b>	<b>12,017</b>	<b>12,017</b>
<b>Expenditures:</b>						
Road Improve.	11,408	9,949	7,520	5,945	5,945	5,945
Vehicles & Equip.	2,419	3,577	3,930	2,031	2,031	2,031
Stormwater Mgmt.	1,542	1,989	1,393	1,820	1,820	1,820
All Others	26,862	8,755	2,403	1,780	1,780	1,780
<b>Total Expenditures</b>	<b>42,231</b>	<b>24,270</b>	<b>15,246</b>	<b>11,576</b>	<b>11,576</b>	<b>11,576</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(17,918)</b>	<b>(3,880)</b>	<b>995</b>	<b>441</b>	<b>441</b>	<b>441</b>
<b>Projected Ending Fund Balance</b>	<b>\$13,152</b>	<b>\$9,272</b>	<b>\$10,267</b>	<b>\$10,708</b>	<b>\$11,149</b>	<b>\$11,590</b>

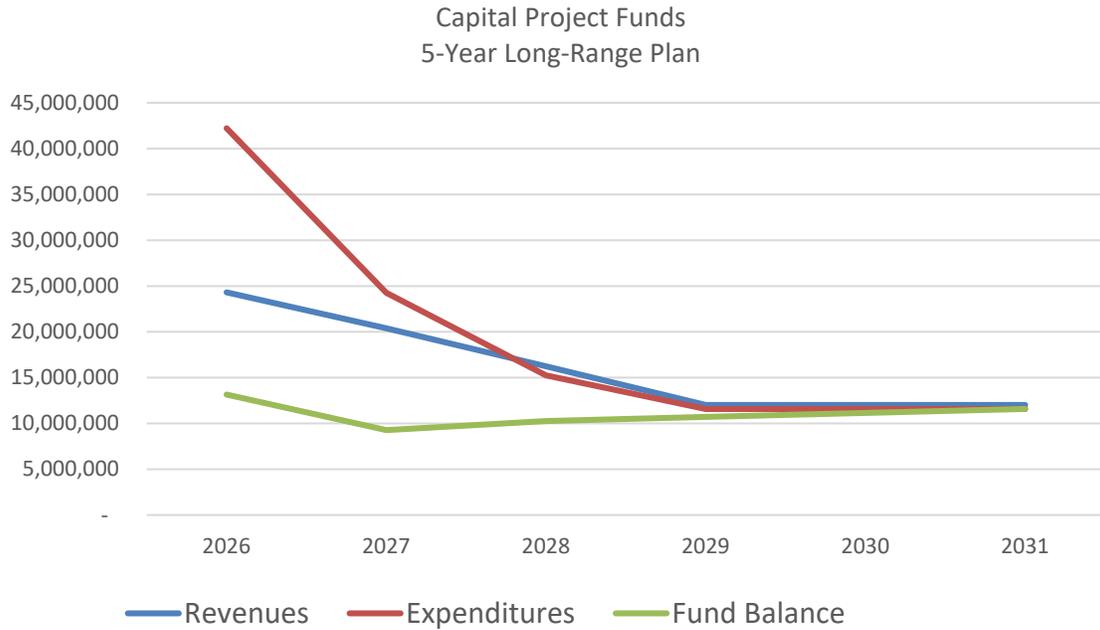
### *Analysis of the financial environment for the Capital Project Funds:*

Due to the positive revenue results in FY2025 the Village only used \$2.2 million of the planned \$5.45 million of General Fund reserves for capital. The savings will be available 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)

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Revenues:						
Water Fund	\$32,853	\$34,003	\$29,193	\$30,214	\$31,272	\$32,366
Now Arena	26,310	28,410	28,885	29,383	29,892	30,415
<b>Total Revenues</b>	<b>59,163</b>	<b>62,413</b>	<b>58,078</b>	<b>59,597</b>	<b>61,164</b>	<b>62,781</b>
Expenses:						
Water Fund	33,465	34,469	29,193	30,214	31,272	32,366
NOW Arena	27,907	28,410	28,885	29,383	29,892	30,415
<b>Total Expenses</b>	<b>61,372</b>	<b>62,879</b>	<b>58,078</b>	<b>59,597</b>	<b>61,164</b>	<b>62,781</b>
Net Revenues Over (Under) Exp.	(2,209)	(466)	-	-	-	-
<b>Projected Ending Fund Reserves</b>	<b>\$18,293</b>	<b>\$17,827</b>	<b>\$17,827</b>	<b>\$17,827</b>	<b>\$17,827</b>	<b>\$17,827</b>

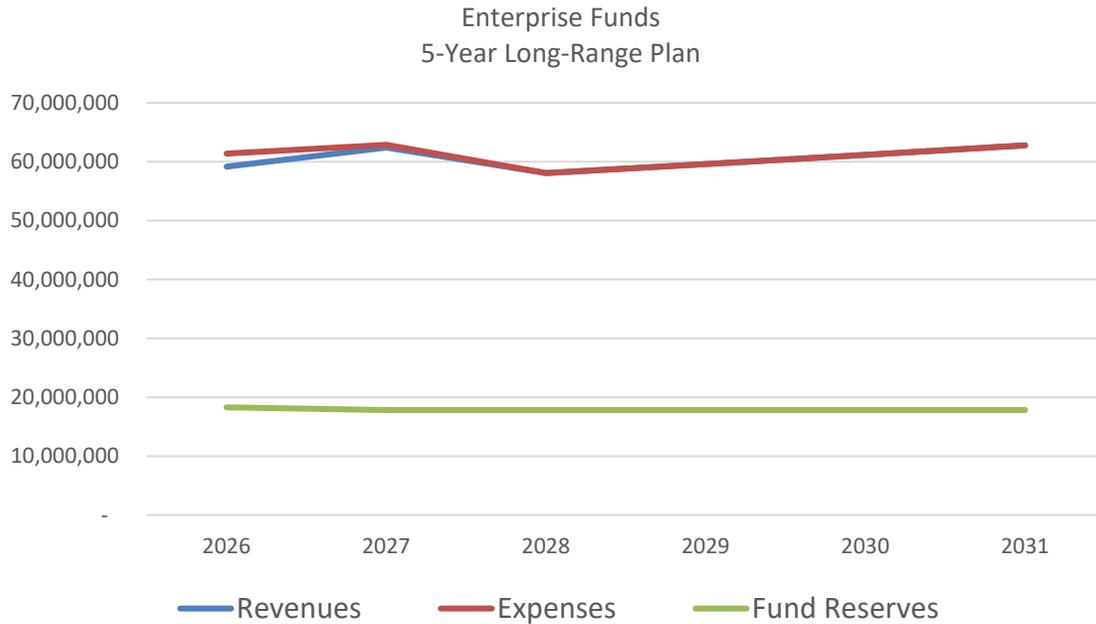
### *Analysis of the financial environment for the Enterprise Funds:*

In FY2024 the Village conducted a water rate study which provided a forecast for revenues, operation expenses, maintenance and capital needs. Based on the adopted rates and capital plan that was recommended through that rate study and approved by the Village Board, the FY2026 budget will continue to address capital needs which are reflected above. Water consumption is projected to remain flat in the near future, and our long-term financial projections reflect a modest 3% water rate increase per year to fund future capital needs. Actual water rate increases are projected in the 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. For FY2026 and beyond, the Village is optimistic that arena activity will continue to improve year-after-year as it has done in the past, 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)*

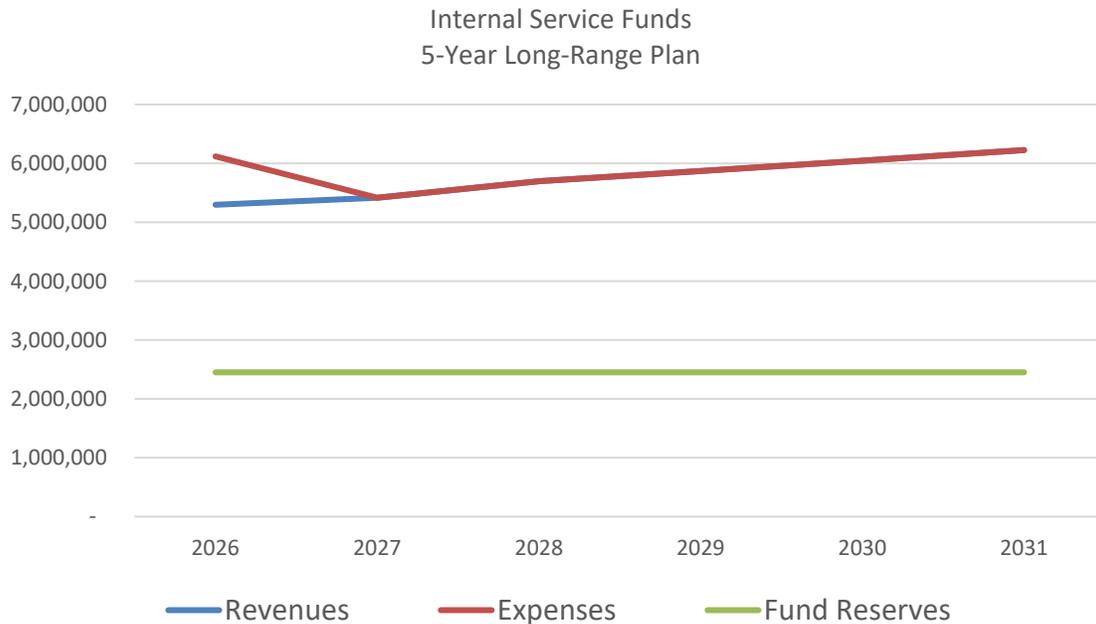
	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
<b>Revenues:</b>						
Insurance Fund	\$2,480	\$2,676	\$2,756	\$2,839	\$2,924	\$3,012
Info. Technology	2,817	2,740	2,942	3,030	3,121	3,214
<b>Total Revenues</b>	<b>5,297</b>	<b>5,416</b>	<b>5,698</b>	<b>5,869</b>	<b>6,045</b>	<b>6,226</b>
<b>Expenses:</b>						
Insurance Fund	2,598	2,676	2,756	2,839	2,924	3,012
Info. Technology	3,522	2,740	2,942	3,030	3,121	3,214
<b>Total Expenses</b>	<b>6,120</b>	<b>5,416</b>	<b>5,698</b>	<b>5,869</b>	<b>6,045</b>	<b>6,226</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(823)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Ending Fund Reserves</b>	<b>2,451</b>	<b>2,451</b>	<b>2,451</b>	<b>2,451</b>	<b>2,451</b>	<b>2,451</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)

	2026 Budget	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
<b>Revenues:</b>						
Police Pension	\$8,822	\$9,175	\$9,542	\$9,923	\$10,320	\$10,733
Fire Pension	7,755	8,065	8,388	8,723	9,072	9,435
<b>Total Revenues</b>	<b>16,577</b>	<b>17,240</b>	<b>17,930</b>	<b>18,646</b>	<b>19,392</b>	<b>20,168</b>
<b>Expenses:</b>						
Police Pension	10,214	10,521	10,837	11,162	11,496	11,841
Fire Pension	9,076	9,349	9,629	9,918	10,216	10,522
<b>Total Expenses</b>	<b>19,290</b>	<b>19,870</b>	<b>20,466</b>	<b>21,080</b>	<b>21,712</b>	<b>22,363</b>
<b>Net Revenues Over (Under) Exp.</b>	<b>(2,713)</b>	<b>(2,630)</b>	<b>(2,536)</b>	<b>(2,434)</b>	<b>(2,320)</b>	<b>(2,195)</b>
<b>Projected Ending Fund Reserves</b>	<b>\$199,026</b>	<b>\$196,396</b>	<b>\$193,860</b>	<b>\$191,426</b>	<b>\$189,106</b>	<b>\$186,911</b>

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

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

# LONG-RANGE FINANCIAL PLANNING

## Village of Hoffman Estates



### Other Long-Range Financial Planning Methods

#### Comprehensive Plan

The Village's first Comprehensive Plan was prepared by outside consultants and was adopted in 1969 and has been updated several times since then, most recently in April, 2009. The Village has plans to do a full update of the Plan in FY2026. 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 FY2026 Annual Operating and Capital Budget complies with all of these policies.



# BUDGET SUMMARIES

# REVENUE & EXPENDITURE BUDGET SUMMARY

## ALL FUNDS

	2024 Actual	2025 Budget	2026 Budget	% Difference
<b>Revenues</b>				
General Fund	78,223,248	77,062,960	79,957,030	3.8%
Special Revenue Funds	16,643,648	11,419,790	9,814,120	-14.1%
Debt Service Funds	3,892,463	4,123,430	4,059,740	-1.5%
Capital Project Funds	27,360,606	48,119,680	38,712,460	-19.5%
Enterprise Fund	44,393,584	51,047,240	59,162,360	15.9%
Internal Service Funds	5,433,367	5,874,330	5,296,560	-9.8%
Trust Funds	34,258,365	15,426,550	16,576,750	7.5%
<b>Total Revenues</b>	<b>210,205,282</b>	<b>213,073,980</b>	<b>213,579,020</b>	<b>0.2%</b>
<b>Expenditures</b>				
General Fund	78,175,352	82,491,850	85,185,510	3.3%
Special Revenue Funds	15,813,511	12,156,880	10,640,190	-12.5%
Debt Service Funds	3,817,623	4,123,430	4,059,740	-1.5%
Capital Project Funds	20,438,049	48,421,520	42,230,860	-12.8%
Enterprise Fund	39,447,646	55,220,470	61,372,320	11.1%
Internal Service Funds	4,629,231	6,417,790	6,119,680	-4.6%
Trust Funds	17,959,478	18,412,710	19,290,930	4.8%
<b>Total Expenditures</b>	<b>180,280,889</b>	<b>227,244,650</b>	<b>228,899,230</b>	<b>0.7%</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>29,924,393</b>	<b>(14,170,670)</b>	<b>(15,320,210)</b>	

# REVENUE & EXPENDITURE

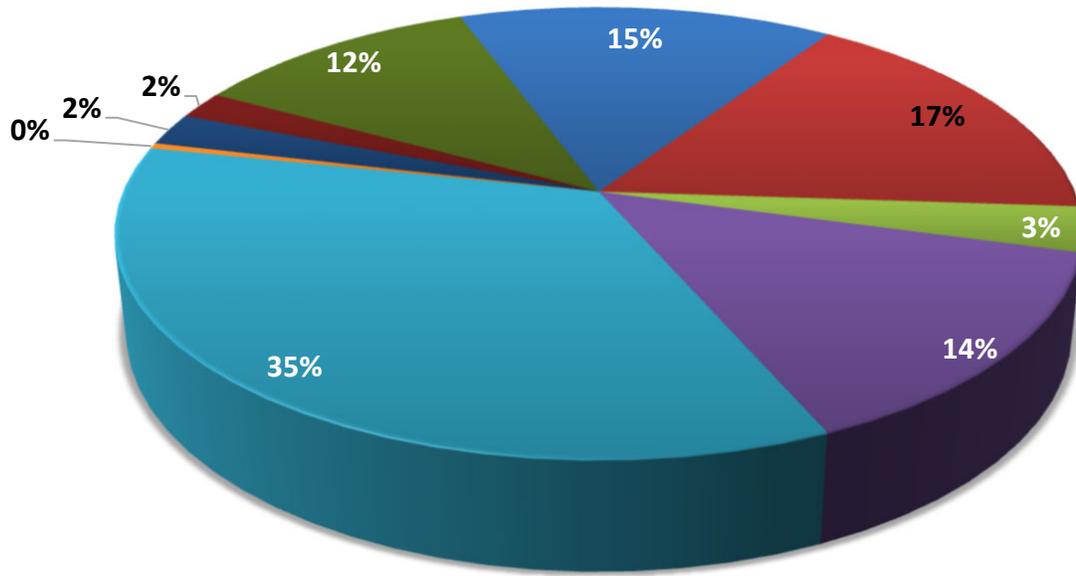
## OVERALL FINANCIAL SUMMARY - 2026 BUDGET

	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	-	-	-	13,026,380
Other taxes	24,260,650	2,000,000	5,500	3,490,000	2,146,330	-	90,000
Licenses & Permits	6,175,000	-	-	-	-	-	62,370
Intergovernmental	22,450,570	2,642,360	200,000	1,294,380	630,000	-	1,848,000
Charges for Services	10,695,300	3,376,000	-	3,175,000	43,719,620	4,177,930	-
Fines	770,000	-	-	-	-	-	1,550,000
Investment Earnings	1,200,000	175,000	10,000	451,000	900,000	180,000	-
Miscellaneous	501,000	1,272,760	750,000	105,000	1,090,000	60,000	-
Bond/Note Proceeds	-	-	-	16,000,000	6,000,000	-	-
<b>Total Revenues</b>	<b>79,707,030</b>	<b>9,466,120</b>	<b>3,066,080</b>	<b>24,515,380</b>	<b>54,485,950</b>	<b>4,417,930</b>	<b>16,576,750</b>
<b>Expenditures</b>							
Salaries and Wages	39,802,770	14,800	-	-	3,774,070	811,350	2,400
Employee Benefits	24,655,510	4,060	-	-	1,295,240	369,410	18,979,280
Misc. Employee Expenses	951,230	3,600	-	-	45,420	30,730	4,500
Commodities	1,542,730	-	-	-	212,890	14,600	1,050
Contractual Services	12,361,130	7,617,760	79,500	830,300	14,378,220	3,964,960	303,700
Debt Service	-	-	7,912,690	46,600	1,921,690	-	-
Depreciation Expense	-	-	-	-	-	-	-
SCA Operating Expense	-	-	-	-	19,783,360	-	-
<b>Total Expenditures</b>	<b>79,313,370</b>	<b>7,640,220</b>	<b>7,992,190</b>	<b>876,900</b>	<b>41,410,890</b>	<b>5,191,050</b>	<b>19,290,930</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>393,660</b>	<b>1,825,900</b>	<b>(4,926,110)</b>	<b>23,638,480</b>	<b>13,075,060</b>	<b>(773,120)</b>	<b>(2,714,180)</b>
<b>Other Financing Sources (Uses)</b>							
Capital Outlay	(548,570)	(57,970)	-	(34,476,460)	(9,673,100)	(1,083,800)	-
Transfers In	250,000	348,000	4,926,110	14,197,080	743,960	878,630	-
Transfers Out	(7,349,870)	(2,900,000)	-	(6,877,500)	(4,216,410)	-	-
Cost Allocation	2,026,300	(42,000)	-	-	(2,139,470)	155,170	-
<b>Total</b>	<b>(5,622,140)</b>	<b>(2,651,970)</b>	<b>4,926,110</b>	<b>(27,156,880)</b>	<b>(15,285,020)</b>	<b>(50,000)</b>	<b>-</b>
Beginning Fund Balance	35,361,654	8,980,760	34,945	16,670,093	20,502,846	3,274,035	201,740,174
Increases (Decreases) in Reserve**	(5,228,480)	(826,070)	-	(3,518,400)	(2,209,960)	(823,120)	(2,714,180)
<b>Ending Fund Balance</b>	<b>30,133,174</b>	<b>8,154,690</b>	<b>34,945</b>	<b>13,151,693</b>	<b>18,292,886</b>	<b>2,450,915</b>	<b>199,025,994</b>

\*\* : Major changes in fund balance can be found on pages 89-90 of this document

# REVENUE SUMMARY BY FUNDING SOURCE

## ALL FUNDS

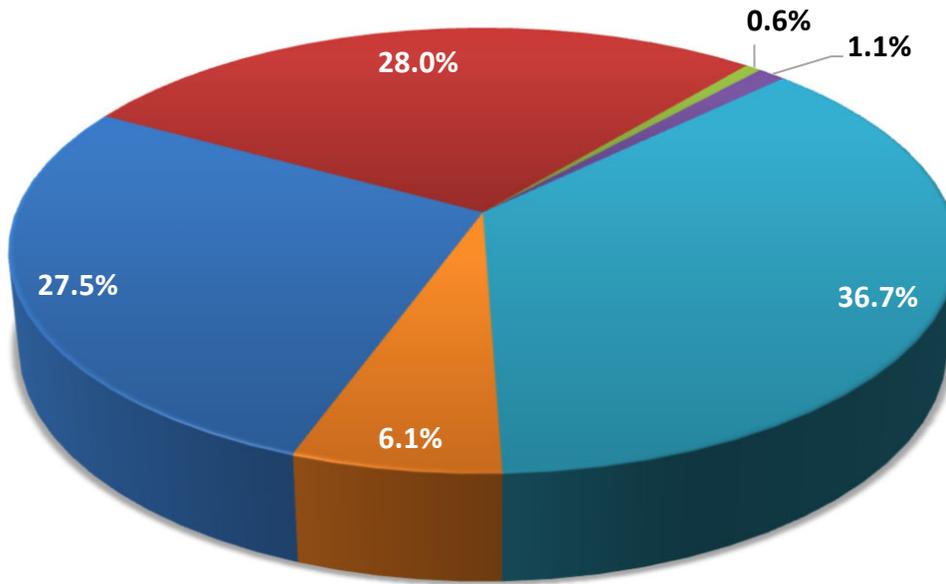


- Property Taxes
- Other taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines
- Investment Earnings
- Miscellaneous
- Bond/Note Proceeds

	2024 Actual	2025 Budget	2026 Budget	% Difference
Property Taxes	25,930,280	27,581,270	28,731,470	4.2%
Other taxes	29,679,333	29,819,760	32,042,480	7.5%
Licenses & Permits	5,595,588	7,270,000	6,175,000	-15.1%
Intergovernmental	26,661,775	28,608,950	27,279,680	-4.6%
Charges for Services	56,826,117	65,493,510	66,991,850	2.3%
Fines	1,001,873	660,000	770,000	16.7%
Investment Earnings	25,944,160	3,216,500	4,466,000	38.8%
Miscellaneous	2,861,676	8,563,110	3,778,760	-55.9%
Bond/Note Proceeds	16,986,501	15,500,000	22,000,000	41.9%
<b>Total Operating Revenues</b>	<b>191,487,303</b>	<b>186,713,100</b>	<b>192,235,240</b>	<b>3.0%</b>
Operating Transfers	18,717,979	26,360,880	21,343,780	-19.0%
<b>Total Revenues &amp; Transfers</b>	<b>210,205,282</b>	<b>213,073,980</b>	<b>213,579,020</b>	<b>0.2%</b>

# EXPENDITURE SUMMARY BY OBJECT

## ALL FUNDS



- Salaries and Wages
- Employee Benefits
- Misc. Employee Expenses
- Commodities
- Contractual Services
- Debt Service

	2024 Actual	2025 Budget	2026 Budget	% Difference
Salaries and Wages	39,794,238	42,317,820	44,405,390	4.9%
Employee Benefits	39,997,581	41,876,420	45,303,500	8.2%
Misc. Employee Expenses	768,778	1,022,730	1,035,480	1.2%
Commodities	1,522,804	1,867,050	1,801,270	-3.5%
Contractual Services	42,698,830	54,091,180	59,288,930	9.6%
Debt Service	7,007,480	9,840,800	9,880,980	0.4%
Depreciation Expense	3,983,117	-	-	N/A
<b>Total Operating Expenditures</b>	<b>135,772,826</b>	<b>151,016,000</b>	<b>161,715,550</b>	<b>7.1%</b>
Capital Outlay	26,614,032	49,867,770	45,839,900	-8.1%
Operating Transfers	18,544,553	26,360,880	21,343,780	-19.0%
<b>Total Expenditures &amp; Transfers</b>	<b>180,931,412</b>	<b>227,244,650</b>	<b>228,899,230</b>	<b>0.7%</b>

# REVENUE & EXPENDITURE SUMMARY

## GENERAL FUND

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Revenues</b>					
Taxes	34,225,137	35,098,770	36,201,270	37,915,160	8.0%
Licenses and Permits	5,595,588	7,270,000	6,675,000	6,175,000	-15.1%
Intergovernmental	22,460,374	21,765,290	22,468,370	22,450,570	3.1%
Charges for Services	11,892,793	11,273,900	11,532,500	10,695,300	-5.1%
Fines and Forfeits	850,418	660,000	655,000	770,000	16.7%
Investment Earnings	1,900,922	500,000	1,300,000	1,200,000	140.0%
Miscellaneous	983,974	385,000	545,520	501,000	30.1%
Operating Transfers	140,615	110,000	-	250,000	127.3%
Accounting Changes	173,427	-	-	-	
<b>Total Revenues</b>	<b>78,223,248</b>	<b>77,062,960</b>	<b>79,377,660</b>	<b>79,957,030</b>	<b>3.8%</b>
<b>Expenditures</b>					
General Administration	5,049,794	5,540,820	5,723,656	6,126,450	10.6%
Police	22,909,522	24,502,440	24,610,390	26,515,040	8.2%
Fire	23,038,602	24,378,160	23,650,990	25,822,830	5.9%
Public Works	8,625,042	10,231,240	9,820,160	10,155,740	-0.7%
Development Services	6,026,137	6,811,700	6,571,170	6,805,920	-0.1%
Health & Human Services	1,362,135	1,549,930	1,467,870	1,700,440	9.7%
Boards & Commissions	552,156	669,970	678,300	709,220	5.9%
Operating Transfers	10,611,964	8,807,590	9,041,920	7,349,870	-16.6%
<b>Total Expenditures</b>	<b>78,175,352</b>	<b>82,491,850</b>	<b>81,564,456</b>	<b>85,185,510</b>	<b>3.3%</b>
<b>Excess/(Deficiency) of</b>	<b>47,896</b>	<b>(5,428,890)</b>	<b>(2,186,796)</b>	<b>(5,228,480)</b>	
<b>Revenues over Expenditures</b>					
<b>Fund Reserves Utilized</b>	<b>-</b>	<b>5,450,000</b>	<b>5,450,000</b>	<b>5,253,210</b>	
<b>Net Revenues over Expenditures</b>	<b>47,896</b>	<b>21,110</b>	<b>3,263,204</b>	<b>24,730</b>	

# REVENUE DETAIL

## GENERAL FUND

Account Name	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Taxes</b>					
Property Taxes, Current	13,013,260	13,604,510	13,604,510	13,604,510	0.0%
Property Taxes, Prior	52,134	50,000	50,000	50,000	0.0%
Hotel Tax	1,517,806	1,400,000	1,480,000	1,480,000	5.7%
Real Estate Transfer Tax	1,186,197	1,100,000	1,200,000	1,200,000	9.1%
Home Rule Sales Tax	5,223,655	5,200,000	6,000,000	6,000,000	15.4%
Food and Beverage Tax	643,725	550,580	550,580	1,178,870	114.1%
Telecommunications Tax	857,770	722,500	780,000	725,400	0.4%
Property Taxes - Fire	4,612,904	5,013,270	5,013,270	5,880,460	17.3%
Property Taxes - Police	6,264,090	6,862,910	6,862,910	7,145,920	4.1%
Prior Year Property Taxes - Fire	100,071	20,000	50,000	50,000	150.0%
Prior Year Property Taxes - Police	134,128	20,000	40,000	40,000	100.0%
Vehicle Wholesale Tax	190,370	175,000	190,000	180,000	2.9%
Entertainment Tax	400,794	350,000	350,000	350,000	0.0%
Transportation Tax	28,233	30,000	30,000	30,000	0.0%
<b>Total Taxes</b>	<b>34,225,137</b>	<b>35,098,770</b>	<b>36,201,270</b>	<b>37,915,160</b>	<b>8.0%</b>
<b>Licenses &amp; Permits</b>					
Business Licenses	424,643	380,000	400,000	400,000	5.3%
Liquor Licenses	269,049	265,000	275,000	275,000	3.8%
Animal Licenses	980	-	-	-	N/A
Building Permits	4,900,851	6,625,000	6,000,000	5,500,000	-17.0%
Taxi/Livery Licenses	65	-	-	-	N/A
<b>Total Licenses &amp; Permits</b>	<b>5,595,588</b>	<b>7,270,000</b>	<b>6,675,000</b>	<b>6,175,000</b>	<b>-15.1%</b>
<b>Intergovernmental</b>					
Sales Tax	9,698,468	9,785,000	10,900,000	10,600,000	8.3%
Grocery Tax	-	-	-	800,000	N/A
Local Use Tax	1,866,911	1,343,000	736,900	194,000	-85.6%
Income Tax	9,042,773	9,128,850	9,313,100	9,351,500	2.4%
Replacement Tax	456,774	586,500	360,850	357,200	-39.1%
Replacement Tax - Fire	23,887	24,570	37,800	37,800	53.8%
Replacement Tax - Police	26,365	24,570	24,570	24,570	0.0%
Grants	633,799	200,000	300,000	300,000	50.0%
Foreign Fire Insurance Tax	111,061	80,000	100,000	100,000	25.0%
Fire Protection Dist. Tax	64,516	66,000	66,000	66,000	0.0%

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# REVENUE DETAIL

## GENERAL FUND

Account Name	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
Property Taxes - Road & Bridge	298,084	310,000	300,000	300,000	-3.2%
Cook County Gas Tax Rebate	9,878	10,000	6,650	-	N/A
Tobacco Grant Revenue	1,134	1,000	1,000	1,000	0.0%
Emergency Ops Grant Revenue	-	15,000	30,000	15,000	0.0%
Cannabis Use Tax	84,203	90,800	81,500	83,500	-8.0%
Cannabis Excise Tax	142,521	100,000	210,000	220,000	120.0%
<b>Total Intergovernmental</b>	<b>22,460,374</b>	<b>21,765,290</b>	<b>22,468,370</b>	<b>22,450,570</b>	<b>3.1%</b>
<b>Charges for Services</b>					
Plan Review Fees	6,236	5,000	5,000	5,000	0.0%
Hearing Fees	19,675	20,000	20,000	20,000	0.0%
Engineering Fees	1,995,597	1,000,000	1,750,000	800,000	-20.0%
Ambulance Fees	2,124,428	2,400,000	2,400,000	2,450,000	2.1%
Lift Assist Fees	300	-	600	-	
GEMT Revenue	2,658,446	3,000,000	2,450,000	2,450,000	-18.3%
Counseling Fees	32,492	35,000	35,000	35,000	0.0%
Health Clinic Fees	32,249	25,000	25,000	25,000	0.0%
Snow Removal Fees	-	2,500	-	-	-100.0%
Police Hireback	499,825	400,000	450,000	450,000	12.5%
Hireback - Arena	315,073	210,000	300,000	300,000	42.9%
Report Fees- Police	7,387	8,000	8,000	8,000	0.0%
False Alarm Fees	23,900	25,000	25,000	25,000	0.0%
Counter Sales	3	-	-	-	N/A
Smoke Detector/Lock Box	2,765	1,500	1,500	1,500	N/A
Lease Payments	556,417	573,500	580,250	605,500	5.6%
GASB 87 Lease Activity	99,796	-	-	-	N/A
Cable TV Franchise Fee	420,583	460,000	390,000	351,000	-23.7%
Cable TV PEG Fee	21,256	30,000	20,000	20,000	-33.3%
AT&T Franchise Fee	70,631	68,400	77,000	69,300	1.3%
AT&T PEG Fee	14,126	20,000	15,000	15,000	-25.0%
Fourth of July Proceeds	204,383	100,000	90,150	100,000	0.0%
Equipment Usage	206,703	200,000	200,000	200,000	0.0%
Employee Insurance Payments	1,608,090	1,800,000	1,800,000	1,800,000	0.0%
Passport Revenues	12,565	15,000	15,000	15,000	0.0%
Wireless Alarm Subscribers	701,954	625,000	625,000	700,000	12.0%
Rental Inspection Fees	257,913	250,000	250,000	250,000	0.0%
<b>Total Charges for Services</b>	<b>11,892,793</b>	<b>11,273,900</b>	<b>11,532,500</b>	<b>10,695,300</b>	<b>-5.1%</b>

(continued on next page)

## REVENUE DETAIL

### GENERAL FUND

Account Name	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Fines &amp; Forfeits</b>					
Court Fines, County	145,662	120,000	145,000	145,000	20.8%
Ticket Fines, Village	245,756	250,000	250,000	250,000	0.0%
Overweight Truck Permits	14,690	10,000	20,000	15,000	50.0%
Red Light Camera Revenue	387,952	240,000	190,000	310,000	29.2%
Local Debt Recovery	56,358	40,000	50,000	50,000	25.0%
<b>Total Fines &amp; Forfeits</b>	<b>850,418</b>	<b>660,000</b>	<b>655,000</b>	<b>770,000</b>	<b>16.7%</b>
<b>Investment Earnings</b>					
Interest Income	1,597,499	500,000	1,200,000	1,200,000	140.0%
GASB 87 Interest	116,953	-	-	-	
Unrealized Gain on Investments	186,470	-	100,000	-	N/A
<b>Total Investment Earnings</b>	<b>1,900,922</b>	<b>500,000</b>	<b>1,300,000</b>	<b>1,200,000</b>	<b>140.0%</b>
<b>Miscellaneous</b>					
Reimbursements/Recoveries	292,797	150,000	175,000	175,000	16.7%
Sale of Equipment	61,719	50,000	110,000	70,000	40.0%
Miscellaneous Revenue	85,598	15,000	75,000	75,000	400.0%
Board & Commissions Contrib.	18,501	15,000	22,520	20,000	33.3%
Sister Cities Proceeds	23,866	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.	8,026	-	2,000	-	N/A
S. Barrington Fuel Reimburse.	34,242	35,000	35,000	35,000	0.0%
Veterans Memorial Contrib.	658	500	500	500	0.0%
Tollway Fire/Ambulance Pmts	38,940	30,000	36,000	36,000	20.0%
Terminal Reserve Revenue	338,818	-	-	-	N/A
Platzkonzert Commission Cont.	21,764	30,000	30,000	30,000	0.0%
Schaumburg Township Fuel Reimb	54,545	45,000	45,000	45,000	0.0%
<b>Total Miscellaneous</b>	<b>983,974</b>	<b>385,000</b>	<b>545,520</b>	<b>501,000</b>	<b>30.1%</b>
<b>Operating Transfers</b>					
Transfer from Asset Seizure	140,615	110,000	-	-	-100.0%
Transfer from Municipal Waste	-	-	-	250,000	N/A
<b>Total Operating Transfers</b>	<b>140,615</b>	<b>110,000</b>	<b>-</b>	<b>250,000</b>	<b>127.3%</b>
<b>Accounting Changes</b>					
GASB 96 Proceeds	173,427	-	-	-	N/A
<b>Total Operating Transfers</b>	<b>173,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total Revenue</b>	<b>78,223,248</b>	<b>77,062,960</b>	<b>79,377,660</b>	<b>79,957,030</b>	<b>3.8%</b>

# EXPENDITURE SUMMARY BY DEPARTMENT

## GENERAL FUND

Program	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>General Government</b>					
Legislative	426,194	490,920	502,780	518,970	5.7%
Administration	1,116,054	1,327,830	1,376,610	1,106,710	-16.7%
Legal	658,264	515,360	802,106	574,600	11.5%
Finance	1,351,287	1,454,790	1,388,980	1,440,990	-0.9%
Village Clerk	257,640	291,450	286,920	308,810	6.0%
Human Resource Management	761,114	936,200	886,500	914,470	-2.3%
Spatial Technology	-	-	-	757,230	N/A
Communications	479,241	524,270	479,760	504,670	-3.7%
<b>Total General Government</b>	<b>5,049,794</b>	<b>5,540,820</b>	<b>5,723,656</b>	<b>6,126,450</b>	<b>10.6%</b>
<b>Police Department</b>					
Administration	1,846,598	1,972,120	1,984,040	2,120,930	7.5%
Juvenile	710,831	778,350	835,580	984,070	26.4%
Tactical	1,190,126	1,225,430	1,389,800	1,547,620	26.3%
Patrol and Response	13,962,028	15,032,100	14,673,300	15,526,070	3.3%
Traffic Control	999,611	885,140	1,121,540	1,172,940	32.5%
Investigations	1,647,166	1,713,200	1,810,370	2,060,650	20.3%
Community Relations	10,597	17,800	14,450	11,700	-34.3%
Communications	394,603	392,000	392,000	403,760	3.0%
Canine	40,622	204,640	184,050	235,380	15.0%
Special Services	264,307	229,210	251,130	254,570	11.1%
Records	407,937	411,570	398,760	446,180	8.4%
Administrative Services	1,334,877	1,531,090	1,448,930	1,622,450	6.0%
Emergency Operations	100,220	109,790	106,440	128,720	17.2%
<b>Total Police Department</b>	<b>22,909,522</b>	<b>24,502,440</b>	<b>24,610,390</b>	<b>26,515,040</b>	<b>8.2%</b>
<b>Fire Department</b>					
Administration	1,110,111	965,790	946,820	1,007,070	4.3%
Public Education	89,918	144,540	142,890	155,660	7.7%
Suppression	10,927,927	11,254,860	11,077,300	12,158,360	8.0%
Emergency Medical Services	10,214,468	11,270,540	10,837,340	11,750,540	4.3%
Prevention	655,065	687,630	604,010	702,750	2.2%
Fire Stations	41,114	54,800	42,630	48,450	-11.6%
<b>Total Fire Department</b>	<b>23,038,602</b>	<b>24,378,160</b>	<b>23,650,990</b>	<b>25,822,830</b>	<b>5.9%</b>

(continued on next page)

# EXPENDITURE SUMMARY BY DEPARTMENT

## GENERAL FUND

Program	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Public Works</b>					
Administration	371,076	414,850	383,940	421,810	1.7%
Snow and Ice Control	1,877,971	2,200,930	1,969,120	2,193,240	-0.3%
Traffic Operations	1,354,272	1,336,470	1,349,220	1,317,470	-1.4%
Forestry	1,745,511	2,098,880	2,061,010	2,218,140	5.7%
Facilities	1,171,357	1,522,930	1,453,920	1,351,570	-11.3%
Fleet Services	1,692,481	1,897,770	1,901,760	1,879,370	-1.0%
F.A.S.T.	245,467	237,910	233,090	258,280	8.6%
Storm Sewers	166,908	521,500	468,100	515,860	-1.1%
<b>Total Public Works</b>	<b>8,625,042</b>	<b>10,231,240</b>	<b>9,820,160</b>	<b>10,155,740</b>	<b>-0.7%</b>
<b>Development Services</b>					
Administration	469,070	473,710	466,210	504,060	6.4%
Planning	999,709	1,126,550	986,570	943,340	-16.3%
Code Enforcement	1,754,576	2,013,140	2,047,280	2,239,210	11.2%
Transportation & Engineering	1,662,504	1,970,730	1,904,720	2,076,170	5.4%
Economic Development	1,140,278	1,227,570	1,166,390	1,043,140	-15.0%
<b>Total Development Services</b>	<b>6,026,137</b>	<b>6,811,700</b>	<b>6,571,170</b>	<b>6,805,920</b>	<b>-0.1%</b>
<b>Health &amp; Human Services</b>					
Health & Human Services	1,362,135	1,549,930	1,467,870	1,700,440	9.7%
<b>Total Health &amp; Human Services</b>	<b>1,362,135</b>	<b>1,549,930</b>	<b>1,467,870</b>	<b>1,700,440</b>	<b>9.7%</b>
<b>Boards &amp; Commissions</b>					
Fourth of July Commission	215,153	241,110	253,480	275,500	14.3%
Fire and Police Commission	39,962	96,780	97,890	83,280	-13.9%
Misc. Boards & Commissions	297,042	332,080	326,930	350,440	5.5%
<b>Total Boards &amp; Commissions</b>	<b>552,156</b>	<b>669,970</b>	<b>678,300</b>	<b>709,220</b>	<b>5.9%</b>
<b>General Fund Total before Operating Transfers</b>	<b>67,563,388</b>	<b>73,684,260</b>	<b>72,522,536</b>	<b>77,835,640</b>	<b>5.6%</b>

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## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Operating Transfers</b>					
to 2015 GODS	123,280	124,100	124,100	124,700	0.5%
to 2016 GODS	-	-	9,110	-	N/A
to 2017 GODS	176,511	184,300	184,300	181,750	-1.4%
to 2018 GODS	1,045,852	1,025,220	978,520	919,970	-10.3%
to 2019 GODS	137,335	136,700	136,700	136,710	0.0%
to 2024 GODS	188,236	385,030	385,530	385,530	0.1%
to Prairie Stone Capital	-	-	-	150,000	N/A
to Capital Improvement	1,899,802	920,000	671,000	600,000	-34.8%
to Capital Vehicle & Equipment	5,055,658	1,990,270	3,148,670	2,418,780	21.5%
to Road Improvement	319,991	1,182,500	898,000	1,245,800	5.4%
to NOW Arena Operating	205,406	947,000	947,000	30,000	-96.8%
to Information System	1,449,893	1,492,470	1,138,390	578,630	-61.2%
to Stormwater Management	10,000	-	-	-	N/A
to 2019 Capital Project	-	-	600	230,000	N/A
to Municipal Waste	-	420,000	420,000	348,000	N/A
<b>Total Operating Transfers</b>	<b>10,611,964</b>	<b>8,807,590</b>	<b>9,041,920</b>	<b>7,349,870</b>	<b>-16.6%</b>
<b>Total Expenditures</b>	<b>78,175,352</b>	<b>82,491,850</b>	<b>81,564,456</b>	<b>85,185,510</b>	<b>3.3%</b>

# EXPENDITURE SUMMARY BY OBJECT

## GENERAL FUND

Object	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Salaries &amp; Wages</b>					
General Administration	3,298,432	3,613,580	3,566,410	3,905,310	8.1%
Police	11,514,623	11,924,460	11,948,100	12,776,210	7.1%
Fire	12,896,942	13,135,700	13,026,900	13,656,890	4.0%
Public Works	3,710,733	4,287,740	4,115,770	4,428,320	3.3%
Development Services	3,237,588	3,681,960	3,717,790	3,893,020	5.7%
Health & Human Services	835,213	948,050	930,970	1,059,500	11.8%
Boards & Commissions	80,034	79,390	88,110	83,520	5.2%
<b>Total Salaries &amp; Wages</b>	<b>35,573,565</b>	<b>37,670,880</b>	<b>37,394,050</b>	<b>39,802,770</b>	<b>5.7%</b>
<b>Employee Benefits</b>					
General Administration	1,262,512	1,280,240	1,242,320	1,460,860	14.1%
Police	9,317,628	9,967,500	9,869,560	10,617,250	6.5%
Fire	7,075,670	7,529,640	7,340,610	8,716,090	15.8%
Public Works	1,509,403	1,672,060	1,613,330	1,769,460	5.8%
Development Services	1,345,938	1,442,580	1,412,850	1,652,660	14.6%
Health & Human Services	356,151	343,950	331,050	396,280	15.2%
Boards & Commissions	37,983	39,790	39,090	42,910	7.8%
<b>Total Employee Benefits</b>	<b>20,905,284</b>	<b>22,275,760</b>	<b>21,848,810</b>	<b>24,655,510</b>	<b>10.7%</b>
<b>Misc. Employee Benefits</b>					
General Administration	68,386	138,270	124,860	133,600	-3.4%
Police	203,408	240,080	225,750	246,290	2.6%
Fire	322,380	374,060	336,210	369,680	-1.2%
Public Works	63,468	66,860	71,540	76,830	14.9%
Development Services	55,813	111,650	82,760	109,300	-2.1%
Health & Human Services	10,129	10,460	10,460	13,930	33.2%
Boards & Commissions	800	1,600	400	1,600	0.0%
<b>Total Misc. Employee Benefits</b>	<b>724,384</b>	<b>942,980</b>	<b>851,980</b>	<b>951,230</b>	<b>0.9%</b>
<b>Commodities</b>					
General Administration	166,364	172,900	199,000	227,380	31.5%
Police	78,589	137,640	143,790	137,550	-0.1%
Fire	117,973	106,150	105,980	119,510	12.6%
Public Works	950,609	1,162,350	1,035,100	962,750	-17.2%
Development Services	22,221	30,500	27,680	30,920	1.4%
Health & Human Services	32,383	68,170	57,410	64,020	-6.1%
Boards & Commissions	96	1,100	100	600	-45.5%
<b>Total Commodities</b>	<b>1,368,236</b>	<b>1,678,810</b>	<b>1,569,060</b>	<b>1,542,730</b>	<b>-8.1%</b>

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# EXPENDITURE SUMMARY BY OBJECT

## GENERAL FUND

Object	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Contractual Services</b>					
General Administration	1,305,528	1,443,790	1,731,906	1,486,340	2.9%
Police	1,788,107	1,949,970	2,133,220	2,653,460	36.1%
Fire	2,482,917	3,126,020	2,750,230	2,856,920	-8.6%
Public Works	2,864,072	3,503,990	3,431,470	3,414,070	-2.6%
Development Services	1,484,697	1,629,340	1,413,760	1,203,040	-26.2%
Health & Human Services	128,259	179,300	137,980	166,710	-7.0%
Boards & Commissions	433,244	548,090	550,600	580,590	5.9%
<b>Total Contractual Services</b>	<b>10,486,825</b>	<b>12,380,500</b>	<b>12,149,166</b>	<b>12,361,130</b>	<b>-0.2%</b>
<b>Capital Outlay</b>					
General Administration	21,173	100	4,900	3,300	3200.0%
Police	7,167	282,790	289,970	84,280	-70.2%
Fire	142,719	106,590	91,060	103,740	-2.7%
Public Works	249,977	368,500	371,500	333,100	-9.6%
Development Services	5,376	20,950	18,820	24,150	15.3%
<b>Total Capital Outlay</b>	<b>426,411</b>	<b>778,930</b>	<b>776,250</b>	<b>548,570</b>	<b>-29.6%</b>
<b>Operating Transfers</b>					
to 2015 GODS	123,280	124,100	124,100	124,700	0.5%
to 2016 GODS	-	-	9,110	-	N/A
to 2017 A&B GODS	176,511	184,300	184,300	181,750	-1.4%
to 2018 GODS	1,045,852	1,025,220	978,520	919,970	-10.3%
to 2019 GODS	137,335	136,700	136,700	136,710	0.0%
to Prairie Stone Capital	-	-	-	150,000	N/A
to Capital Improvement	1,899,802	920,000	671,000	600,000	-34.8%
to Capital Vehicle & Equipment	5,055,658	1,990,270	3,148,670	2,418,780	21.5%
to Road Improvement	319,991	1,182,500	898,000	1,245,800	5.4%
to NOW Arena Operating	205,406	947,000	947,000	30,000	-96.8%
to Information System	1,449,893	1,492,470	1,138,390	578,630	-61.2%
to Stormwater Management	10,000	-	-	-	N/A
to 2019 Capital Project	-	-	600	230,000	N/A
to 2024 G.O. Debt Service	188,236	385,030	385,530	385,530	N/A
to Municipal Waste	-	420,000	420,000	348,000	N/A
<b>Total Operating Transfers</b>	<b>10,611,964</b>	<b>8,807,590</b>	<b>9,041,920</b>	<b>7,349,870</b>	<b>-16.6%</b>
<b>Cost Allocations</b>					
Water Fund Cost Allocation	(1,858,910)	(2,001,000)	(2,022,280)	(1,984,300)	-0.8%
CDBG Fund Cost Allocation	(62,406)	(42,600)	(44,500)	(42,000)	-1.4%
<b>Total Cost Allocations</b>	<b>(1,921,316)</b>	<b>(2,043,600)</b>	<b>(2,066,780)</b>	<b>(2,026,300)</b>	<b>-0.8%</b>
<b>Total - All Objects</b>	<b>78,175,352</b>	<b>82,491,850</b>	<b>81,564,456</b>	<b>85,185,510</b>	<b>3.3%</b>

# REVENUE SUMMARY BY FUND

## OTHER FUNDS

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	2,399,390	2,392,840	2,369,920	2,420,360	1.2%
Asset Seizure	186,855	-	92,050	-	N/A
Municipal Waste System	3,302,854	3,851,980	3,832,930	3,950,100	2.5%
Roselle Road TIF	935,402	860,000	945,000	860,000	0.0%
Community Dev. Block Grant	349,182	157,600	44,840	267,000	69.4%
Higgins/Hassell Rds TIF	662,611	615,000	1,266,010	655,000	6.5%
Barrington/Higgins TIF	85,812	-	50,000	-	N/A
Lakewood Center TIF	8,723,517	570,000	575,000	575,000	0.9%
Higgins/Old Sutton TIF	(21,658)	2,528,120	18,250	178,330	-92.9%
Stonington & Pembroke TIF	19,681	444,250	444,180	908,330	104.5%
<b>Total Special Revenue Funds</b>	<b>16,643,648</b>	<b>11,419,790</b>	<b>9,638,180</b>	<b>9,814,120</b>	<b>-14.1%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	123,280	124,100	124,100	124,700	0.5%
2016 G.O. Debt Service	321,596	1,480,100	1,489,210	284,100	-80.8%
2017A&B G.O. Debt Service	176,511	184,300	184,300	181,750	-1.4%
2018 G.O. Refunding Debt Service	2,945,505	1,813,200	1,813,200	2,946,950	62.5%
2019 G.O. Refunding Debt Service	137,335	136,700	136,700	136,710	0.0%
2024 G.O. Refunding Debt Service	188,236	385,030	385,530	385,530	N/A
<b>Total Debt Service Funds</b>	<b>3,892,463</b>	<b>4,123,430</b>	<b>4,133,040</b>	<b>4,059,740</b>	<b>-1.54%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	4,214,387	3,215,000	2,997,000	2,135,000	-33.6%
Road Improvements	5,968,528	15,399,600	10,825,900	11,032,680	-28.4%
Capital Vehicle & Equipment	5,354,324	4,495,270	3,248,670	2,468,780	-45.1%
Capital Replacement	418,512	200,000	315,000	200,000	0.0%
Central Rd Corridor Improvement	1,025	500	1,000	1,000	100.0%
Hoffman Blvd Bridge Maintenance	15,783	10,000	13,260	10,000	N/A
Western Corridor	618,097	1,616,250	306,250	1,425,000	-11.8%
Prairie Stone Capital	345,937	3,950,000	1,072,000	3,350,000	-15.2%
West. Area Traffic Improvement	745	23,060	500	-	N/A
West. Area Rd. Impact Fee	121,683	370,000	50,300	40,000	-89.2%
2019 Capital Project	56,761	-	353,600	230,000	N/A
2023 Capital Project	9,355,757	220,000	300,000	-	-100.0%
2025 Capital Project	-	15,500,000	1,250,000	16,000,000	N/A
Stormwater Management	889,068	3,120,000	4,137,400	1,820,000	-41.7%
<b>Total Capital Projects Funds</b>	<b>27,360,606</b>	<b>48,119,680</b>	<b>24,870,880</b>	<b>38,712,460</b>	<b>-19.5%</b>

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# REVENUE SUMMARY BY FUND

## OTHER FUNDS

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	24,400,769	24,846,520	25,597,650	32,852,670	32.2%
NOW Arena Operating	4,182,622	4,566,350	4,880,200	4,038,080	-11.6%
NOW Arena Activity	11,924,972	17,811,290	17,811,290	18,339,160	3.0%
2015A&C G.O. Debt Service	3,885,221	3,823,080	3,823,080	3,932,450	2.9%
<b>Total Enterprise Funds</b>	<b>44,393,584</b>	<b>51,047,240</b>	<b>52,112,220</b>	<b>59,162,360</b>	<b>15.9%</b>
<b>Internal Service Funds</b>					
Insurance	2,145,078	2,178,730	2,162,730	2,479,780	13.8%
Information Systems	3,288,289	3,695,600	3,324,100	2,816,780	-23.8%
<b>Total Internal Service Funds</b>	<b>5,433,367</b>	<b>5,874,330</b>	<b>5,486,830</b>	<b>5,296,560</b>	<b>-9.8%</b>
<b>Trust Funds</b>					
Police Pension	16,485,466	8,538,710	8,438,710	8,821,720	3.3%
Firefighters Pension	17,772,899	6,887,840	7,538,920	7,755,030	12.6%
<b>Total Trust Funds</b>	<b>34,258,365</b>	<b>15,426,550</b>	<b>15,977,630</b>	<b>16,576,750</b>	<b>7.5%</b>
<b>Total Other Funds</b>	<b>131,982,034</b>	<b>136,011,020</b>	<b>112,218,780</b>	<b>133,621,990</b>	<b>-1.8%</b>

# EXPENDITURE SUMMARY BY FUND

## OTHER FUNDS

	2024	2025	2025	2026	%
	Actual	Budget	Estimate	Budget	Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	2,282,553	3,317,500	3,192,500	2,700,000	-18.6%
Asset Seizure	271,415	141,500	35,300	44,470	-68.6%
Municipal Waste System	3,344,706	3,687,900	3,585,760	3,812,860	3.4%
Roselle Road TIF	111,868	1,118,250	68,250	2,093,330	87.2%
Community Dev. Block Grant	362,590	157,600	73,500	267,000	69.4%
Higgins/Hassell TIF	346,999	223,250	829,260	423,330	89.6%
Barrington/Higgins TIF	370,397	294,130	209,170	94,210	-68.0%
Lakewood Center TIF	8,714,791	244,250	73,250	118,330	-51.6%
Higgins/Old Sutton TIF	4,203	2,528,250	18,250	178,330	-92.9%
Stonington & Pembroke TIF	3,988	444,250	443,250	908,330	104.5%
<b>Total Special Revenue Funds</b>	<b>15,813,511</b>	<b>12,156,880</b>	<b>8,528,490</b>	<b>10,640,190</b>	<b>-12.5%</b>
<b>Debt Service Funds</b>					
2015B G.O. Debt Service	123,280	124,100	124,100	124,700	0.5%
2016 G.O. Debt Service	330,080	1,480,100	1,480,100	284,100	-80.8%
2017 A&B G.O. Debt Service	176,511	184,300	184,300	181,750	-1.4%
2018 G.O. Debt Service	2,862,180	1,813,200	1,813,200	2,946,950	62.5%
2019 G.O. Debt Service	137,335	136,700	136,700	136,710	0.0%
2024 G.O. Debt Service	188,236	385,030	385,530	385,530	0.1%
<b>Total Debt Service Funds</b>	<b>3,817,623</b>	<b>4,123,430</b>	<b>4,123,930</b>	<b>4,059,740</b>	<b>-1.54%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	3,881,477	3,097,500	2,804,500	1,987,500	-35.8%
Road Improvements	6,885,960	15,839,600	11,199,500	11,407,680	-28.0%
Capital Vehicle & Equipment	3,872,424	4,490,270	3,148,670	2,418,780	N/A
Capital Replacement	364,759	5,360,000	2,210,000	3,200,000	-40.3%
Hoffman Blvd Bridge Maintenance	-	80,000	-	-	-100.0%
Western Corridor	655,564	1,566,250	191,250	1,375,000	-12.2%
Prairie Stone Capital	618,932	3,950,000	1,050,000	3,350,000	-15.2%
West. Area Traffic Improvement	-	25,000	-	-	-100.0%
West. Area Rd. Impact Fee	-	1,300,300	300	820,300	-36.9%
2019 Capital Project	635,757	-	50,000	830,000	N/A
2024 Capital Project	1,343,852	8,259,400	4,959,400	3,300,000	-60.0%
2025 Capital Project	-	1,550,000	1,250,000	12,000,000	N/A
Stormwater Management	2,179,324	2,903,200	4,165,600	1,541,600	-46.9%
<b>Total Capital Projects Funds</b>	<b>20,438,049</b>	<b>48,421,520</b>	<b>31,029,220</b>	<b>42,230,860</b>	<b>-12.8%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2024	2025	2025	2026	%
	Actual	Budget	Estimate	Budget	Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	20,083,884	28,917,720	28,757,220	33,465,100	15.7%
NOW Arena Operating	3,393,539	4,668,380	4,480,790	5,635,610	20.7%
NOW Arena Activity	12,140,195	17,811,290	17,811,290	18,339,160	3.0%
2015A&C G.O. Debt Service	3,830,028	3,823,080	3,823,080	3,932,450	2.9%
<b>Total Enterprise Funds</b>	<b>39,447,646</b>	<b>55,220,470</b>	<b>54,872,380</b>	<b>61,372,320</b>	<b>11.1%</b>
<b>Internal Service Funds</b>					
Insurance	2,522,217	2,362,160	2,207,210	2,597,890	10.0%
Information Systems	2,107,014	4,055,630	3,623,570	3,521,790	-13.2%
<b>Total Internal Service Funds</b>	<b>4,629,231</b>	<b>6,417,790</b>	<b>5,830,780</b>	<b>6,119,680</b>	<b>-4.6%</b>
<b>Trust Funds</b>					
Police Pension	9,509,475	9,774,700	9,774,700	10,214,480	4.5%
Firefighters Pension	8,450,003	8,638,010	8,638,010	9,076,450	5.1%
<b>Total Trust Funds</b>	<b>17,959,478</b>	<b>18,412,710</b>	<b>18,412,710</b>	<b>19,290,930</b>	<b>4.8%</b>
<b>Total Other Funds</b>	<b>102,105,537</b>	<b>144,752,800</b>	<b>122,797,510</b>	<b>143,713,720</b>	<b>-0.7%</b>

## 2025 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
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
2025	2026	-	7,145,916	5,880,456	13,604,510	9,735,136	(7,634,556)	28,731,462
Inc (Dec) over PY		-	283,005	867,185	-	39,869	(39,869)	1,150,190
Percent Inc (Dec)		n/a	4.1%	17.3%	0.0%	0.4%	0.5%	4.2%

(continued below)

Levy Year	Fiscal Year	Loss & Cost 2%	Total Extension	(6) EAV	Rate	Inc (Dec) Over Prior Yr	Inc (Dec) in EAV
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	1,902,750,403	1.400	-14.0%	16.3%
2023	2024	540,108	27,545,493	1,991,155,078	1.384	-1.1%	4.6%
2024	2025	551,625	28,132,897	1,990,784,349	1.413	2.1%	0.0%
2025	2026	574,629	29,306,091	2,150,047,097	1.363	-3.5%	8.0%
Inc (Dec) over PY		23,004	1,173,194	159,262,748	(0.050)		
Percent Inc (Dec)		4.2%	4.2%	8.0%	-3.5%		

# FULL-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	2024 Actual	2025 Budget	2026 Budget	Change from Prior Year
<b>General Government</b>				
Legislative	1.05	1.05	1.00	(0.05)
Administration	6.35	6.35	3.50	(2.85)
Legal	1.39	1.39	1.09	(0.30)
Finance	12.44	12.44	11.44	(1.00)
Village Clerk	3.00	3.00	3.00	0.00
Human Resource Management	4.20	4.40	4.40	0.00
Spatial Technology	-	-	3.00	3.00
Communications	2.70	2.70	2.50	(0.20)
<b>Total General Government</b>	<b>31.13</b>	<b>31.33</b>	<b>29.93</b>	<b>(1.40)</b>
<b>Police Department</b>				
Administration	6.50	6.00	6.00	0.00
Juvenile	3.25	3.25	4.00	0.75
Tactical	5.00	5.00	6.00	1.00
Patrol & Response	63.75	64.75	63.00	(1.75)
Traffic Control	2.00	3.00	3.00	0.00
Investigations	8.00	7.00	8.50	1.50
Canine	0.00	1.00	1.00	0.00
Records	3.70	4.50	4.50	0.00
Administrative Services	15.20	15.00	15.00	0.00
Emergency Operations	0.50	0.50	0.50	0.00
<b>Total Police Department</b>	<b>107.90</b>	<b>110.00</b>	<b>111.50</b>	<b>1.50</b>
<b>Fire Department</b>				
Administration	3.20	2.80	2.80	0.00
Public Education	0.20	0.30	0.30	0.00
Suppression	46.25	46.65	46.65	0.00
Emergency Medical Services	45.35	45.25	45.25	0.00
Prevention	2.40	2.40	2.40	0.00
<b>Total Fire Department</b>	<b>97.40</b>	<b>97.40</b>	<b>97.40</b>	<b>0.00</b>

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# FULL-TIME EQUIVALENT SUMMARY

## BY DEPARTMENT

Department/Division	2024 Actual	2025 Budget	2026 Budget	Change from Prior Year
<b>Public Works</b>				
Administration	1.64	1.92	1.53	(0.39)
Snow & Ice Control	8.94	9.68	9.75	0.07
Traffic Operations	7.16	6.51	5.69	(0.82)
Forestry	7.10	7.30	8.00	0.70
Facilities	4.95	5.35	5.35	0.00
Fleet Services	4.80	6.35	6.35	0.00
F.A.S.T.	0.83	0.83	0.83	0.00
Storm Sewers	0.83	1.96	2.16	0.20
<b>Total Public Works</b>	<b>36.25</b>	<b>39.90</b>	<b>39.66</b>	<b>(0.24)</b>
<b>Development Services</b>				
Administration	2.10	2.00	2.00	0.00
Planning & Transportation	5.41	5.13	4.53	(0.60)
Building & Code Enforcement	14.99	15.59	16.09	0.50
Engineering	10.37	10.90	10.99	0.09
Economic Development	3.00	3.00	3.00	0.00
<b>Total Development Services</b>	<b>35.87</b>	<b>36.62</b>	<b>36.61</b>	<b>(0.01)</b>
<b>Total Health &amp; Human Services</b>	<b>10.35</b>	<b>10.35</b>	<b>11.05</b>	<b>0.70</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	24.29	23.64	(0.65)
Sewer	11.77	11.01	10.81	(0.20)
Water Billing	2.94	2.94	2.94	0.00
<b>Total Water &amp; Sewer</b>	<b>38.97</b>	<b>38.24</b>	<b>37.39</b>	<b>(0.85)</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>6.00</b>	<b>(1.00)</b>
<b>Municipal Waste System</b>	<b>0.88</b>	<b>0.88</b>	<b>0.25</b>	<b>(0.63)</b>
<b>Total FTE's</b>	<b>367.55</b>	<b>373.52</b>	<b>371.59</b>	<b>(1.93)</b>

# CHANGES IN STAFFING LEVELS

FROM 2025 to 2026

Position Title	Dept	Division	FTE's	Action
Director of Spatial Technology	General Government	Administration	(1.00)	Position reclassification
GIS Specialist	General Government	Administration	(1.00)	Position reclassification
Director of Spatial Technology	General Government	Spatial Technology	1.00	Position reclassification
GIS Specialist	General Government	Spatial Technology	1.00	Position reclassification
GIS Specialist	General Government	Spatial Technology	1.00	New position
Village Treasurer	General Government	Legislative	(0.05)	Position eliminated
Revenue Collections Manager	General Government	Finance	(1.00)	Position eliminated
PT Admin Staff Assistant	General Government	Legal	(0.30)	Position eliminated
PT Intern-Adm	General Government	Administration	(0.35)	Hours decreased
PT Cable TV Assistant	General Government	Administration	(0.20)	Position eliminated
PT Event Coordinator	General Government	Communications	(0.50)	Position eliminated
Business Systems Analyst II	Information Technology	Information Technology	(1.00)	Position eliminated
Social Worker	Health & Human Services	Health & Human Services	0.50	New position
Community Health Nurse	Health & Human Services	Health & Human Services	0.20	Increased hours
Social Worker	Police	Investigations	0.50	New position
Police Officer	Police	Juvenile	0.75	New position
Police Officer	Police	Patrol & Response	0.25	New position
Police Officer	Police	Tactical	1.00	Position reclassification
Police Officer	Police	Investigations	1.00	Position reclassification
Police Officer	Police	Patrol & Response	(2.00)	Position reclassification
PT Water Customer Service Rep	Municipal Waste System	Municipal Waste System	(0.63)	Position eliminated
PW Intern	Public Works	Administration	(0.43)	Position eliminated
Administrative Assistant	Public Works	Administration	0.08	Position reclassification
Administrative Assistant	Public Works	Administration	(0.04)	Position eliminated
PW Supervisor	Public Works	Snow & Ice Control	0.07	Position reclassification
PW Supervisor	Public Works	Traffic Operations	(0.16)	Position reclassification
Maintenance I/II	Public Works	Traffic Operations	(0.66)	Position reclassification
PW Supervisor	Public Works	Forestry	0.04	Position reclassification
Maintenance I/II	Public Works	Forestry	0.66	Position reclassification
PW Supervisor	Public Works	Storm sewers	0.20	Position reclassification
Planner II	Development Services	Building & Code Enforcement	0.50	Position reclassification
Planner II	Development Services	Planning & Transportation	(0.50)	Position reclassification
Engineering Spec	Development Services	Planning & Transportation	(0.10)	Decreased hours
Administrative Assistant	Development Services	Engineering	0.09	Position became full time
Administrative Assistant	Water & Sewer	Water	(0.45)	Position eliminated
PW Supervisor	Water & Sewer	Water	0.05	Position reclassification
Administrative Assistant	Water & Sewer	Water	0.18	Position reclassification
PW Intern	Water & Sewer	Water	(0.43)	Position eliminated
PW Supervisor	Water & Sewer	Sewer	(0.20)	Position reclassification
<b>Total</b>			<b>(1.93)</b>	

The FY2026 budget includes an 1.93 decrease in full-time equivalent staff which includes:

- Police department includes the addition of a Police Officer and a new social worker shared with Health and Human Services.
- Public Works eliminated a part-time intern position and adjusted staff hours.
- Development Services adjusted staff hours.
- Health and Human Services added a new social worker, shared with the Police department and increased hours for a nurse.
- General Government eliminated the revenue collections manager position, a business systems analyst position and two part-time positions.

# PROJECTED IMPACT OF FISCAL YEAR 2026

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>General Fund</b>	35,361,654	79,707,030	77,835,640	250,000	7,349,870	30,133,174
<b>Special Revenue Funds</b>						
Motor Fuel Tax	540,063	2,420,360	-	-	2,700,000	260,423
Com. Dev. Block Grant	8,697	267,000	67,000	-	200,000	8,697
Asset Seizure	542,352	-	44,470	-	-	497,882
Municipal Waste System	441,610	3,602,100	3,812,860	348,000	-	578,850
Roselle Rd TIF	4,002,422	860,000	2,093,330	-	-	2,769,092
Barrington/Higgins TIF	1,176,848	-	94,210	-	-	1,082,638
Higgins/Hassell TIF	1,104,643	655,000	423,330	-	-	1,336,313
Lakewood Center TIF	1,091,607	575,000	118,330	-	-	1,548,277
Higgins/Old Sutton TIF	72,514	178,330	178,330	-	-	72,514
Stonington & Pembroke TIF	4	908,330	908,330	-	-	4
<b>Debt Service Funds</b>						
2015B G.O. Debt Service	-	-	124,700	124,700	-	-
2016 G.O. Debt Service	-	284,100	284,100	-	-	-
2017A&B G.O. Debt Service	-	-	181,750	181,750	-	-
2018 G.O. Debt Service	34,945	2,026,980	2,946,950	919,970	-	34,945
2019 G.O. Debt Service	-	-	136,710	136,710	-	-
2024 G.O. Debt Service	-	-	385,530	385,530	-	-
<b>Capital Project Funds</b>						
Capital Improvements	630,327	1,510,000	755,000	625,000	1,232,500	777,827
Road Improvements	483,475	3,459,380	11,407,680	7,573,300	-	108,475
Capital Vehicle & Equipment	3,097,130	50,000	2,418,780	2,418,780	-	3,147,130
Capital Replacement	6,435,705	200,000	-	-	3,200,000	3,435,705
Central Rd Corridor Improv.	59,581	1,000	-	-	-	60,581
Hoffman Blvd Bridge Maint.	317,450	10,000	-	-	-	327,450
Western Corridor	148,182	1,425,000	-	-	1,375,000	198,182
Traffic Improvement	18,695	-	-	-	-	18,695
Prairie Stone Capital Fund	476,591	-	3,350,000	3,350,000	-	476,591
Western Area Traffic Improv.	2,293	-	-	-	-	2,293
Central Area Impact Fee	-	-	-	-	-	-
West. Area Rd. Impact Fee	1,073,062	40,000	300	-	820,000	292,762
2019 Capital Project	600,001	-	830,000	230,000	-	1
2024 Capital Project	3,352,505	-	3,300,000	-	-	52,505
2025 Capital Project	-	16,000,000	12,000,000	-	-	4,000,000
Stormwater Management	(24,904)	1,820,000	1,291,600	-	250,000	253,496
<b>Enterprise funds</b>						
Water & Sewer	15,468,655	32,852,670	33,440,100	-	25,000	14,856,225
NOW Arena Operating	4,956,845	4,008,080	1,444,200	30,000	4,191,410	3,359,315
NOW Arena Activity	(605,553)	17,625,200	18,339,160	713,960	-	(605,553)
2015A & C G.O. Debt Service	682,899	755,000	3,932,450	3,177,450	-	682,899

## PROJECTED IMPACT OF FISCAL YEAR 2026

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>Internal Service Funds</b>						
Insurance	2,178,253	2,479,780	2,597,890	-	-	2,060,143
Information Systems	1,095,782	1,938,150	3,521,790	878,630	-	390,772
<b>Trust &amp; Agency Funds</b>						
Police Pension	92,460,598	8,821,720	10,214,480	-	-	91,067,838
Firefighters Pension	109,279,576	7,755,030	9,076,450	-	-	107,958,156
<b>Total Revenues &amp; Expenditures</b>		<b>192,235,240</b>	<b>207,555,450</b>	<b>21,343,780</b>	<b>21,343,780</b>	

### 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 14.8% (\$5,228,480) in FY2026. This is a planned drawdown of funds to be used for capital projects and equipment. However, it is projected that the General Fund will still be above the 25% fund balance requirement as of the end of FY2026.

#### SPECIAL REVENUE FUNDS

The Motor Fuel Tax fund balance is expected to decrease by 51.8% (\$279,640) in FY2026. 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 31.1% (\$137,240) in FY2026. These funds will raise reserves, which will be used to cover future service fees.

The Roselle Road TIF Fund is expected to decrease fund balance by 30.8% (\$1,233,330). This is due to the planned drawdown of accumulated fund reserves for planned capital projects.

The Higgins/Hassell Roads TIF Fund is expected to increase fund balance by 21.0% (\$231,670). 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 41.8% (\$456,670). 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 23.4% (\$147,500). This is the planned spending of accumulated reserves for capital projects.

The Road Improvement Fund will experience a decrease in fund balance of 77.6% (\$375,000). This is the planned spending of accumulated reserves for street revitalization project.

The Capital Replacement Fund will experience a 46.6% (\$3,000,000) decrease in fund balance for FY2026. This is the planned spending of accumulated reserves for the Village Green improvements.

The Western Corridor Fund is expected to experience an increase in fund balance of 33.7% (\$50,000). These funds will raise reserves, which will be used to cover future capital projects.

The Western Area Road Impact Fee fund is expected to have a decrease in fund balance of 72.7% (\$780,300) in FY2026, resulting from the spend-down of fund balance for capital improvements within the Road Improvement Fund for joint County projects.

The 2019 Capital Project fund is expected to have a decrease in fund balance of 100.0% (\$600,000) in FY2026. This is the planned spending of fund reserves for street lighting construction.

The 2024 Capital Project fund is expected to have a decrease in fund balance of 98.4% (\$3,300,000) in FY2026. This is the planned spending of bond proceeds for fire station #21.

The 2025 Capital Project fund is expected to have an increase in fund balance of 100% (\$4,000,000) in FY2026. This a new fund which will account for the planned spending of bond proceeds for fire station #22.

The Stormwater Management fund is expected to have an increase in fund balance of 1,217.9% (\$278,400) in FY2026, due to an increase in stormwater fees that are needed for storm sewer and drainage improvements.

### ENTERPRISE FUNDS

The NOW Arena Operating fund will have a decrease of reserves of 32.2% (\$1,597,530). 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 64.3% (\$705,010). This is due to the planned drawdown of accumulated fund reserves for various capital projects.



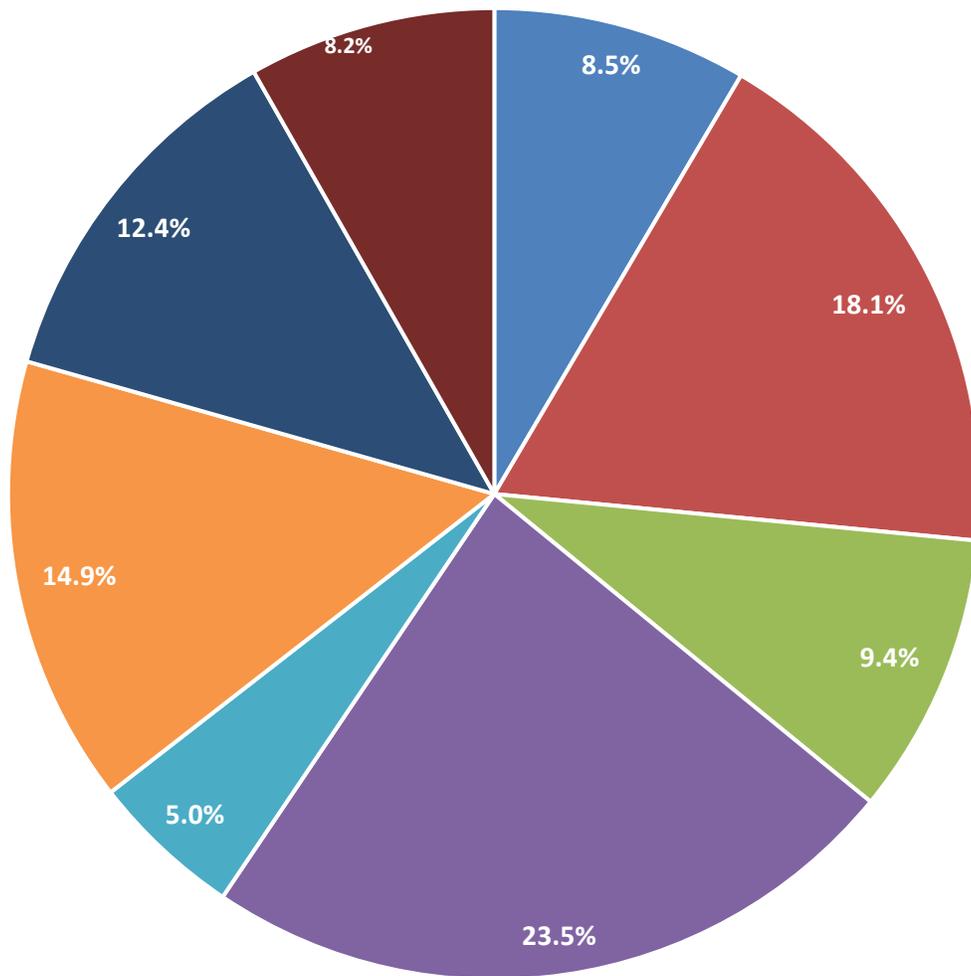
# BUDGET NARRATIVES

# GENERAL GOVERNMENT DEPARTMENT

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

Total Budget	\$6,126,450
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Annual Expenses by Division



- Legislative
- Administration
- Legal
- Finance
- Village Clerk
- Human Resources Mgmt
- Spatial Technology
- Communications

# GENERAL GOVERNMENT DEPARTMENT

## Annual Expenses by Division

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Legislative	426,194	490,920	502,780	518,970	5.7%
Administration	1,116,054	1,327,830	1,376,610	1,106,710	-16.7%
Legal	658,264	515,360	802,106	574,600	11.5%
Finance	1,351,287	1,454,790	1,388,980	1,440,990	-0.9%
Village Clerk	257,640	291,450	286,920	308,810	6.0%
Human Resource Mangement	761,114	936,200	886,500	914,470	-2.3%
Spatial Technology	-	-	-	757,230	N/A
Communications	479,241	524,270	479,760	504,670	-3.7%
<b>Total</b>	<b>5,049,794</b>	<b>5,540,820</b>	<b>5,723,656</b>	<b>6,126,450</b>	<b>10.6%</b>

## Annual Expenses by Class

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	3,298,432	3,613,580	3,566,410	3,905,310	8.1%
Employee Benefits	1,262,512	1,280,240	1,242,320	1,460,860	14.1%
Misc. Employee Expenses	68,386	138,270	124,860	133,600	-3.4%
Commodities	166,364	172,900	199,000	227,380	31.5%
Contractual Services	1,305,528	1,443,790	1,731,906	1,486,340	2.9%
Capital Outlay	21,173	100	4,900	3,300	3200.0%
Cost Allocation	(1,072,600)	(1,108,060)	(1,145,740)	(1,090,340)	-1.6%
<b>Total</b>	<b>5,049,794</b>	<b>5,540,820</b>	<b>5,723,656</b>	<b>6,126,450</b>	<b>10.6%</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.

	2024	2025	2026
<b>FTE's – Full Time</b>	1.00	1.00	1.00
<b>FTE's – Part Time</b>	0.05	0.05	0.00



## 2025 Accomplishments

- Economic development continued to be a primary objective for the Mayor and Trustees and several new developments occurred in 2025 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	258,388	307,560	313,130	323,040	5.0%
Employee Benefits	59,406	68,140	66,410	74,170	8.8%
Misc. Employee Expenses	27,101	21,330	22,330	30,030	40.8%
Commodities	23,005	20,390	23,650	19,640	-3.7%
Contractual Services	104,814	123,490	128,470	124,670	1.0%
Cost Allocation	(46,520)	(49,990)	(51,270)	(52,580)	5.2%
<b>Total</b>	<b>426,194</b>	<b>490,920</b>	<b>502,720</b>	<b>518,970</b>	<b>5.7%</b>

### Budget Highlights

#### *Salaries*

The 5% increase is due to scheduled staff salary increases.

#### *Employee Benefits*

The 8.8% increase is due to corresponding salary increases.

#### *Misc. Employee Expenses*

The 40.8% increase reflects rising prices for travel, event related activities and training.

#### *Contractual Services*

The 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 was previously included within General Government Administration. For 2026, the Village's GIS efforts have been retitled to the Spatial Technology Division and is now a stand-alone division within the budget.

	2024	2025	2026
<b>FTE's – Full Time</b>	5.00	5.00	3.00
<b>FTE's – Part Time</b>	1.35	1.35	0.50



### 2025 Accomplishments

- Collaborated with Fire Department staff to manage the construction of Fire Station 21 and plan for the construction of Fire Stations 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.

# GENERAL GOVERNMENT ADMINISTRATION

## Village of Hoffman Estates

- Oversaw the contract award and commencement of construction of restroom and concession facilities at Village Green; managed a \$500,000 grant to support this work
- Facilitated continued development of a reimagined CIP for 2026 with Public Works, Development Services and Finance
- Managed the transition to a new residential and commercial refuse and recycling contract
- Onboarded and managed staff to develop the Village's newest division, Spatial Technology
- Project managed the implementation of new software to serve as the Village's Enterprise Resource Planning (ERP) program
- Supported commissions and committees, including Fourth Fest, Platzkonzert and the Village Green Ad Hoc Committee
- Completed the update of the Village's purchasing policy
- Successfully negotiated a successor collective bargaining agreement with Metropolitan Association of Police Local 96 (officers) and commenced 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

### **Goals, Objectives and Performance Measures**

#### **2026 Goals include:**

- Continue improvements to the Village's Spatial Technology program including staff training, creation and adoption of new tools and advancing department specific initiatives
- Facilitate development projects within the Village
- Manage the construction and design processes for Fire Station 21, Fire Station 22, and the Village Green
- Facilitate the implementation of the Village's new ERP
- Prepare succession plans and transitions for key Village staff leadership positions

# GENERAL GOVERNMENT ADMINISTRATION

## 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	846,545	948,690	977,640	850,390	-10.4%
Employee Benefits	281,350	266,460	270,490	222,170	-16.6%
Misc. Employee Expenses	15,761	27,750	17,760	21,450	-22.7%
Commodities	5,286	4,430	19,790	5,630	27.1%
Contractual Services	247,487	411,730	435,080	280,540	-31.9%
Cost Allocation	(291,950)	(331,230)	(339,070)	(276,040)	-16.7%
<b>Total</b>	<b>1,116,054</b>	<b>1,327,830</b>	<b>1,381,690</b>	<b>1,104,140</b>	<b>-16.8%</b>

### Budget Highlights

#### *Salaries, Employee Benefits, Miscellaneous Employee Expenses and Contractual Services*

The decreases in these categories are due to the offset of moving Spatial Technology staff to a new stand-alone division.

#### *Commodities*

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

#### *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.

## 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 part-time Executive Assistant, and a contractual Village Prosecutor.

	2024	2025	2026
<b>FTE’s – Full Time</b>	0.80	0.80	0.80
<b>FTE’s – Part Time</b>	0.59	0.59	0.29

## 2025 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.
- Drafted and reviewed the new Purchasing Ordinance.
- 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.
- Assisted with the acquisition of an 11-acre property adjacent to the Public Works facility and secured a real estates tax exemption for the property.
- Provided legal review and guidance on the Village’s new Unified Development Code.
- Providing oversight on all plats and review of supporting documents involving commercial development and/or redevelopment projects in the Village.
- 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.
- Consulted on the drafting and evaluation of economic incentive agreements for various developments and businesses.

- Drafted various ordinances and resolutions, and related amendments.
- Drafted and reviewed contracts for the purchase of goods and services and ensured compliance with procurement regulations.
- Provided guidance to the Village Clerk and Mayor in the review of Liquor License applications and compliance issues.
- 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	144,210	168,900	156,660	169,240	0.2%
Employee Benefits	43,510	46,250	45,710	52,960	14.5%
Misc. Employee Expenses	983	2,370	990	2,740	15.6%
Commodities	6,745	2,550	7,240	7,860	208.2%
Contractual Services	578,736	386,230	733,056	443,190	14.7%
Cost Allocation	(115,920)	(90,940)	(113,050)	(101,390)	11.5%
<b>Total</b>	<b>658,264</b>	<b>515,360</b>	<b>830,606</b>	<b>574,600</b>	<b>11.5%</b>

**Budget Highlights***Salaries & Wages*

The 0.2% increase is due to scheduled salary increases for staff.

*Employee Benefits*

The 14.5% increase is due to corresponding increases in salary.

*Contractual Services*

The 14.7% increase is due to an increase of cost for the Westlaw Service and Filing Fees.

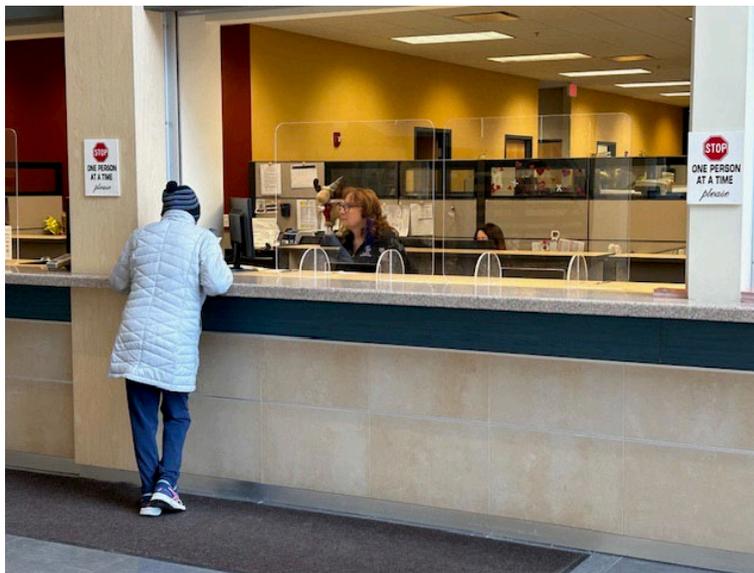
*Cost Allocation*

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.

	2024	2025	2026
<b>FTE's – Full Time</b>	12.00	12.00	11.00
<b>FTE's – Part Time</b>	0.44	0.44	0.44



## 2025 Accomplishments

- Received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the Comprehensive Annual Financial Report as of December 31, 2024. This is the 42<sup>nd</sup> consecutive year the Village has received this award.

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2025 Operating & Capital Budget. This is the 17th 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 FY2026 budget was approved and total compensation packages for each employee exceeding \$75,000 on the Village website within 6 business days after the FY2026 budget was approved.
- Provided the following documents online to further improve information available on the Finance Department webpage: FY2025 Annual Operating Budget, FY2026-FY2030 Capital Improvements Program, and the Annual Financial Report for fiscal year ending December 31, 2024.
- 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 conversion process where staff evaluated and compiled information from the Village’s current ERP system to transfer to the Village’s new system. The new ERP system will be implemented in early 2026.

## 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	1,126,076	1,190,410	1,131,330	1,166,730	-2.0%
Employee Benefits	501,832	499,270	476,070	521,390	4.4%
Misc. Employee Expenses	7,830	12,870	8,400	12,270	-4.7%
Commodities	46,392	46,010	50,130	50,150	9.0%
Contractual Services	168,438	223,220	212,380	226,200	1.3%
Cost Allocation	(499,280)	(516,990)	(489,330)	(535,750)	3.6%
<b>Total</b>	<b>1,351,287</b>	<b>1,454,790</b>	<b>1,388,980</b>	<b>1,440,990</b>	<b>-0.9%</b>

**Budget Highlights***Salaries & Wages*

The 2.0% decrease is due to elimination of the revenue collections manager.

*Employee Benefits*

The 4.4% increase is due to health insurance increases in our general health insurance provided by the IPBC.

*Misc. Employee Expenses*

The 4.7% decrease is due to Midwest Leadership Institute (ICMA) training taking place in 2025, that will not occur in 2026.

*Commodities*

The 9.0% increase is due to higher postage expenses.

*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 Cook County; 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	3.00	3.00	3.00

## 2025 Accomplishments

- 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.
- Improved efficiency of business and general premise license renewal by increasing electronic submission and on-line payments.
- Continued accurate booking, publishing and distribution of ordinances and resolutions.
- Tracked passports, followed-up on those that have not arrived with the Chicago Passport Agency, and maintained 100% accuracy for passport applications.
- 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.
- Facilitated Cook County with their Early Voting.
- Local Election Official for the 2025 Consolidated Election

- Recorded all necessary documents with the Cook County Clerk.

## Goals, Objectives and Performance Measures

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

Board Goal	Department Goals and Objectives	Measure	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
<b>Technology</b>	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%	99%	90%
	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%	97%	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	400	450

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	178,977	191,020	188,570	198,750	4.0%
Employee Benefits	87,648	88,700	84,870	101,360	14.3%
Misc. Employee Expenses	2,807	3,370	7,030	3,940	16.9%
Commodities	3,882	5,780	5,490	6,400	10.7%
Contractual Services	14,427	32,150	30,070	29,250	-9.0%
Capital Outlay	-	100	100	100	0.0%
Cost Allocation	(30,100)	(29,670)	(29,320)	(31,250)	5.3%
<b>Total</b>	<b>257,640</b>	<b>291,450</b>	<b>286,810</b>	<b>308,550</b>	<b>5.9%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.0% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 14.3% increase is result of an increase in benefit costs.

#### *Misc. Employee Expenses*

The 16.9% increase is due to travel and training expenses.

#### *Commodities*

The 10.7% increase is increase in ordinance paper purchase and periodical cost increase.

#### *Contractual Services*

The 9.0% decrease is due to decrease in IT User Charges.

#### *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.

	2024	2025	2026
<b>FTE's – Full Time</b>	4.40	4.40	4.40
<b>FTE's – Part Time</b>	0.00	-	-

### 2025 Accomplishments

- Implemented Blue Cross Blue Shield Blue Choice Options PPO with HRA account and Blue Advantage HMO for Fire union employees.
- 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.
- Coordinated online benefit Open Enrollment for all employees through new program Plan Source Employee Self Service.
- Achieved a 70% participation rate of insured employees in the Village blood draw/Health Risk Assessment.

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

- Successfully transitioned from Criterion to NeoGov applicant tracking and onboarding system including preboarding and offboarding.
- Provide Active Threat, Evacuation, Lockdown and Shelter/Severe weather policy acknowledgment and video for Village Hall employees as part of annual training.
- Completed insurance dependent verification as required by the IPBC through independent audit.
- Implemented KnowBe4 training, weekly phishing tests and cybersecurity awareness policy.
- Assisted General Government in the completion of the collective bargaining agreement between the Village and MAP 96 police union.
- HRM facilitated the recruitment for key open positions: Director of Spatial Technology, Superintendent of Facilities and Arena Maintenance.
- HRM facilitated the transition of the Deputy Chief in both police and fire to the merit pay and performance system.
- In partnership with the Assistant Corporation Counsel, completed ethics training for all Village employees.

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Technology	Transition to new applicant tracking, onboarding, eforms and Perform system (NeoGov)	Percent of transition completed	N/A	N/A	50%	50%
	Transition to online Personnel Action Notices through BS&A	Percent of transition completed	N/A	N/A	N/A	100%

# HUMAN RESOURCE MANAGEMENT

## Village of Hoffman Estates

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
<b>Public Safety</b>	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%	70%	75%

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
<b>Organizational Development</b>	Provide employee development training to identified Village employees	Percent of employee development training provided	N/A	N/A	100%	100%
	Achieving a 90% level of employee satisfaction of survey respondents to onboarding survey	Percent level of employee satisfaction	N/A	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%

# HUMAN RESOURCE MANAGEMENT

Village of Hoffman Estates

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	508,080	551,950	551,160	579,440	5.0%
Employee Benefits	198,462	215,770	205,540	231,530	7.3%
Misc. Employee Expenses	10,774	68,700	67,700	42,470	-38.2%
Commodities	19,804	19,840	19,010	20,700	4.3%
Contractual Services	112,824	169,180	133,380	132,510	-21.7%
Cost Allocation	(88,830)	(89,240)	(89,420)	(92,620)	3.8%
<b>Total</b>	<b>761,114</b>	<b>936,200</b>	<b>887,370</b>	<b>914,030</b>	<b>-2.4%</b>

## Budget Highlights

### *Salaries & Wages*

The 5.0% increase in Salaries & Wages is due to general wage increase.

### *Employee Benefits*

The 7.3% increase in Employee Benefits resulted from the general health insurance provided by the IPBC.

### *Misc. Employee Expenses*

The 38.2% decrease is due to a reduction in general employee training offerings.

### *Commodities*

The 4.3% increase is due to general market increase.

### *Contractual Services*

The 21.7% decrease is due to elimination of on-line and onboarding program Criterion.

### *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 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.70	0.70	0.50

### 2025 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 8,200 followers of the Village's Facebook page (up nearly 19% from 2024) and over 500 posts published on the platform in the past year. The Village also has over 1,625 followers on Instagram (up over 35% from 2023) and 2,800 followers on LinkedIn (up almost 26% over the past year). The Facebook presence for the Hoffman Estates Police and Fire Departments also continues to expand. The Police Department has 8,300 followers (up 20% from last year), while the Fire Department has nearly 4,300 followers (up 19% 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.
- In 2025, a complete redesign of the Village's main website was completed, along with the development of an Economic Development sub-site at [growthoffman.com](http://growthoffman.com). The Village's tourism website at [visithoffman.com](http://visithoffman.com) was also completely redesigned this year.
- The Multimedia Production Division has produced and posted over 80 new programs to the Village's YouTube channel in 2025, 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 over 3,200 subscribers as of October 2025.

- 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 3% 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, 59% 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 43% (according to mass email service provider Constant Contact).
- Produced the fourth 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 creative efforts for Economic Development marketing, including producing digital ads for a targeted social media campaign and for other trade publications.
- Collaborated with staff to produce annual publications including the Construction Times newsletter, the Water Quality Report, and the Northwest Fourth Fest mailer.
- Supported long-range planning initiatives including the Hoffman in Motion Multimodal Plan and the Hello Hoffman Comprehensive and Strategic Plan effort.
- 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 video for the Dementia Friendly Community Committee, ongoing drone photography of several large-scale construction projects in the Village this year, and the monthly "live Citizen" community news program.

### Goals, Objectives and Performance Measures

#### 2026 strategic 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Technology	Continue to actively publicize eNews to build and engage audience	Percent of increased subscribers of eNews from previous year	1.7%	2.7%	3%	3.5%
	Maintain open rate of 35% or better for eNews subscribers to drive traffic to Village website	Percent of eNews open rate/ engagement	55.0%	57.0%	59.0%	61.0%
	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	80	81	83	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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	236,157	255,050	247,920	261,500	2.5%
Employee Benefits	90,304	95,650	93,230	102,440	7.1%
Misc. Employee Expenses	3,130	1,880	650	4,080	117.0%
Commodities	61,250	73,900	73,690	76,900	4.1%
Contractual Services	78,802	97,790	59,470	56,550	-42.2%
Capital Outlay	9,598	-	4,800	3,200	N/A
<b>Total</b>	<b>479,241</b>	<b>524,270</b>	<b>479,760</b>	<b>504,670</b>	<b>-3.7%</b>

### Budget Highlights

#### *Salaries & Wages*

The 2.5% increase is due to budgeted salary increases.

#### *Employee Benefits*

The 7.1% increase is due to the corresponding salary increases.

#### *Misc. Employee Expenses*

The 117% increase is primarily due to additional travel and training expenses from staff moving to an every-other-year attendance schedule for national conferences.

#### *Commodities*

The 4.1% increase is due to higher postage expenses.

#### *Contractual Services*

The 42.2% decrease is due to completion the Village's website redesign project, which included a one-time implementation cost.

# SPATIAL TECHNOLOGY

## Village of Hoffman Estates

### Description

The Spatial Technology Division is new to the Village's budget and replaces the Geographic Information Systems (GIS) Division that was previously within General Government Administration. Spatial technology refers to the collection of tools, systems, and methods used to capture, store, analyze, visualize, and manage data that is linked to a location on the Earth's surface. It encompasses technologies such as:

- GIS: software for mapping and spatial analysis.
- GPS: field data collection.
- Remote Sensing: drones and other technology that collect imagery and data.
- Surveying & Mapping: precise measurement of land and features.
- Location-based Services (LBS): integration of other Village applications that use geolocation.

In essence, spatial technology connects information to where it is, enabling people to understand patterns, relationships, and trends in space and time. It covers all tools and methods that deal with location. GIS is one part of spatial technology. It's specifically the software and systems used to store, map, analyze and visualize spatial data.

	2024	2025	2026
<b>FTE's – Full Time</b>	0.00	0.00	3.00



### 2025 Accomplishments

- Working interdepartmentally to learn about discipline-specific needs and share information about the Village's growing Spatial Technology assets
- Base data cleanup / building confidence in our data
- Initiation of Village Benchmark / Control Point network
- Development of standard scope language for geodata deliverables in projects

# SPATIAL TECHNOLOGY

## Village of Hoffman Estates

- Modernized the Village’s GPS and data collection equipment including GPS, survey drone, and StreetView camera
- Initiated a program to develop digital twins of key buildings in town to support emergency preparedness planning and responses
- Developed a public Community Safety Dashboard for Village-wide crime mapping

### Goals, Objectives and Performance Measures

#### 2026 goals include:

- Overhaul and redesign of the Village’s internal mapping center “hub” and maps
- Enhance the use and interoperability of OpenGov, the Village’s asset management tool
- Expansion of data collection and updating to build more reliable and smarter information
- Implementation of a Village-wide weather resource center

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Technology	Build confidence in the Village’s data set by improving the accuracy of information.	Intrinsic knowledge map points added	N/A	N/A	250	500
Technology	Creating tools for all users to add meaningful data to system	As-built data points integrated into Village GIS	N/A	N/A	5k features	5k
Technology	Implement easy to use GPS equipment for Public Works, Engineering and GIS	Field data points collected	N/A	N/A	1.7k	3k
Technology	Participate in new Village software (+\$10k in value) acquisition review process for Spatial Technology compatibility	Number of new application review teams participated in	N/A	N/A	5	5

# SPATIAL TECHNOLOGY

Village of Hoffman Estates

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	-	-	-	356,220	N/A
Employee Benefits	-	-	-	154,840	N/A
Misc. Employee Expenses	-	-	-	16,620	N/A
Commodities	-	-	-	40,100	N/A
Contractual Services	-	-	-	189,140	N/A
Cost Allocation	-	-	-	(69,640)	N/A
<b>Total</b>	-	-	-	<b>687,280</b>	<b>N/A</b>

## Budget Highlights

The Spatial Technology Division is new to the Village's budget and replaces the Geographic Information Systems (GIS) Division that was previously within General Government Administration.

### *Salaries, Employee Benefits, and Miscellaneous Employee Expenses*

The budget reflects the three full time employees in the Spatial Technology Division, including the addition of a Spatial Technology Specialist in 2025.

### *Commodities and Contractual Services*

The budgeted funds are used to support the tools necessary to operate the Spatial Technology division including the procurement of data collection hardware and subscriptions to software tools.

### *Cost Allocation*

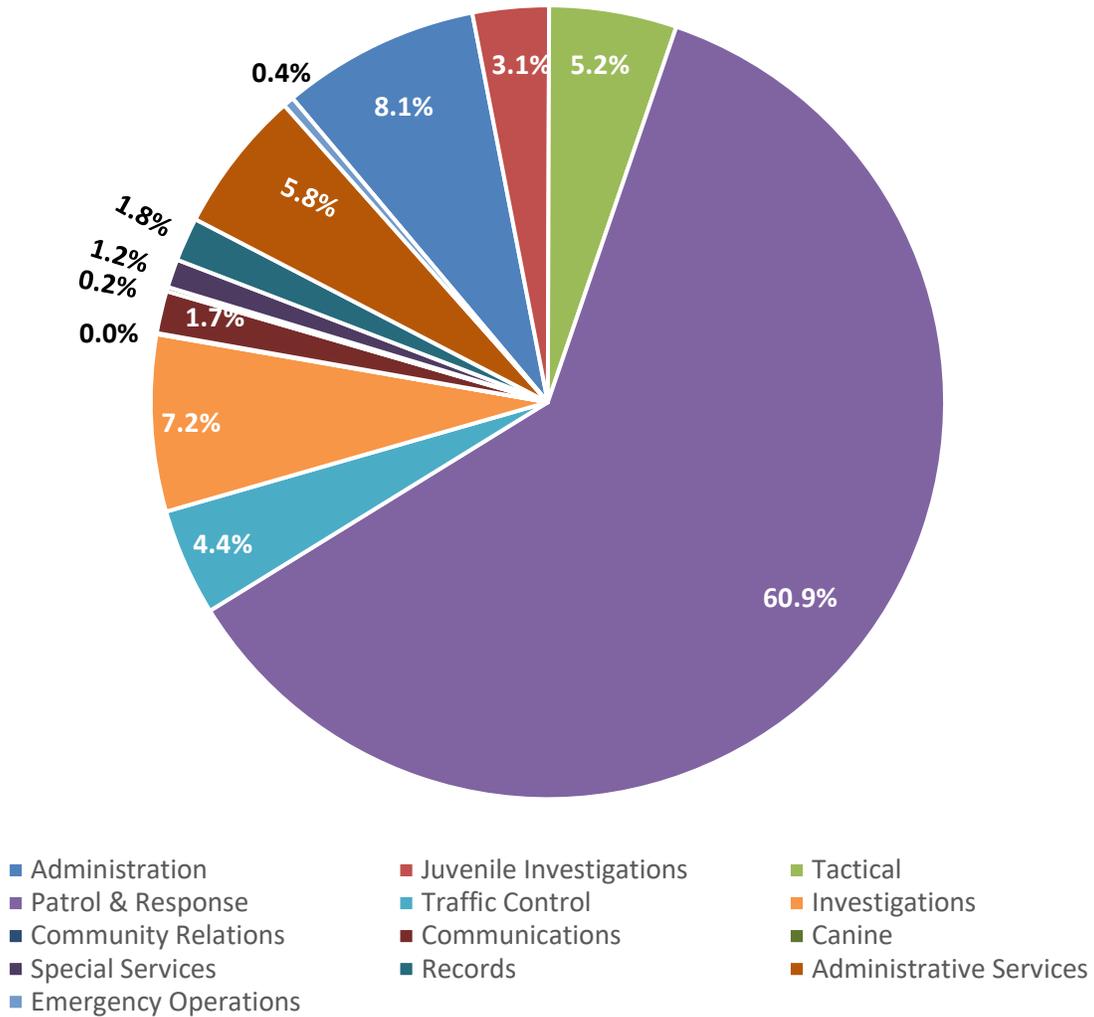
Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund.

# POLICE DEPARTMENT

The Police Department is comprised of thirteen divisions: Police Administration, Juvenile Investigations, Tactical, Patrol & Response, Traffic, Investigations, Community Relations, Communications, Canine, Special Services, Records, Administrative Services, and Emergency Operations. 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	\$26,5153,040
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Annual Expenses by Division



# POLICE DEPARTMENT

## Annual Expenses by Division

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Administration	1,846,598	1,972,120	1,984,040	2,120,930	7.5%
Juvenile	710,831	778,350	835,580	984,070	26.4%
Tactical	1,190,126	1,225,430	1,389,800	1,547,620	26.3%
Patrol & Response	13,962,028	15,032,100	14,673,300	15,526,070	3.3%
Traffic Control	999,611	885,140	1,121,540	1,172,940	32.5%
Investigations	1,647,166	1,713,200	1,810,370	2,060,650	20.3%
Community Relations	10,597	17,800	14,450	11,700	-34.3%
Communications	394,603	392,000	392,000	403,760	3.0%
Canine	40,622	204,640	184,050	235,380	15.0%
Special Services	264,307	229,210	251,130	254,570	11.1%
Records	407,937	411,570	398,760	446,180	8.4%
Administrative Services	1,334,877	1,531,090	1,448,930	1,622,450	6.0%
Emergency Operations	100,220	109,790	106,440	128,720	17.2%
<b>Total</b>	<b>22,909,522</b>	<b>24,502,440</b>	<b>24,610,390</b>	<b>26,515,040</b>	<b>8.2%</b>

## Annual Expenses by Class

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	11,514,623	11,924,460	11,948,100	12,776,210	7.1%
Employee Benefits	9,317,628	9,967,500	9,869,560	10,617,250	6.5%
Misc. Employee Expenses	203,408	240,080	225,750	246,290	2.6%
Commodities	78,589	137,640	143,790	137,550	-0.1%
Contractual Services	1,788,107	1,949,970	2,133,220	2,653,460	36.1%
Capital Outlay	7,167	282,790	289,970	84,280	-70.2%
<b>Total</b>	<b>22,909,522</b>	<b>24,502,440</b>	<b>24,610,390</b>	<b>26,515,040</b>	<b>8.2%</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>2024</u>	<u>2025</u>	<u>2026</u>
FTE's – Full Time	6.50	6.00	0.00



## 2025 Accomplishments

- All state required training mandates were met in 2025 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 2 commanders, 2 sergeants, and the hiring of 2 probationary officers to replace retired Officers who had departed from the department.
- As part of our ongoing contract agreement with Axon Enterprise, Inc., our department received upgraded body-worn cameras in 2025. This upgrade is part of a biennial schedule to ensure our officers are equipped with the most current technology available. In addition to the body-worn cameras, the department also received new Tasers and virtual reality (VR) training equipment. These enhancements support our commitment to officer safety, effective training, and transparency in law enforcement operations.
- 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 were 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 2026.
- We continue to enhance our website in line with an initiative to be more transparent with the public. This was an ongoing process in 2025 with a website redesign as we develop more streamline forms of communication.
- The department implemented a Real-Time Information Center (RTIC) at the police department front desk. This centralized platform consolidates multiple law enforcement resources into a single, accessible interface. The RTIC enhances officer safety, improves situational awareness, and provides real-time access to camera views and critical data. By integrating these tools, the department has significantly improved its ability to monitor, assess, and respond to unfolding incidents in real time.
- We continue to Work with the Third District Court in continuing to implement new processes and procedures in the no cash bond system that went into effect in 2024 in Illinois. In addition, new policies and procedures were put into place for new laws such as Katrina's Law and firearms restraining orders.
- The Community Resource Center that opened in November of 2024 continued to find new ways to serve the community and brought in additional outside resources to have resource fairs for our community members in need.
- Began the process of revising all of our policies and procedures to ensure that they are consistent with changes in federal and state law.

# POLICE ADMINISTRATION Village of Hoffman Estates

## Goals, Objectives and Performance Measures

- Complete the revision of the policies and procedures for the department.
- Continue to look for ways to reorganize the department to be more efficient.
- Revise the job description for the Staff Services Division into the Training Sergeant Division to oversee the FTO Program, Use of Force Program, and hire backs.
- Approval of new redesigned police patch and distribution to our officers.

**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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
<b>Organizational Development</b>	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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	806,337	861,520	883,430	911,000	5.7%
Employee Benefits	503,207	487,720	482,850	514,010	5.4%
Misc. Employee Expenses	3,766	8,540	8,330	5,480	-35.8%
Commodities	37,665	43,400	50,900	50,540	16.5%
Contractual Services	494,714	568,410	556,000	619,480	9.0%
Capital Outlay	909	2,530	2,530	2,530	0.0%
<b>Total</b>	<b>1,846,598</b>	<b>1,972,120</b>	<b>1,984,040</b>	<b>2,103,040</b>	<b>6.6%</b>

### **Budget Highlights**

#### *Salaries*

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

#### *Employee Benefits*

The 5.4% increase is mainly related to lower health insurance expenses.

#### *Misc. Employee Expenses*

The 35.8% decrease is due to a decrease in out-of-state travel and training-related expenses.

#### *Commodities*

The 16.5% increase is due to fees relating to our new policy software.

#### *Contractual Services*

The 9% increase is due to expenses relating to our administrative hearing officers.

# 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.

	2024	2025	2026
FTE's – Full Time	3.25	3.25	4.00

## 2025 Accomplishments

- The Juvenile Division continues to support the local schools by assisting with School Resource Officer support and recommendations on school safety strategies. This includes regular meetings with school officials to discuss, review, and enhance emergency preparedness measures throughout the year. The Juvenile Division conducts lockdown drills at each school in Hoffman Estates and provides direct feedback to school administration on how to correct school-specific issues and challenges.
- The transition of Thomas Jefferson School to Thomas Jefferson Middle School was a success. District 15 had initially requested an SRO for the 2024-2025 school year on a trial basis. The district was pleased with the services provided by the SRO and has now moved to keep the SRO on a contractual basis.
- The Juvenile Division continues its support and enhancement of its relationship with the Children's Advocacy Center. Members of the division participate in training classes, case reviews, and the Advocacy Center's bi-annual re-accreditation process.
- The Juvenile Division has provided input and assistance in the school districts' GIS Mapping Project. The schools within the local districts have contracted with a GIS mapping firm to provide detailed scans of the interior and exterior of schools, and to make those scans available to first responders to help aid in an emergency response. The GIS mapping also uses grid-type coordinates to better clarify and coordinate emergency vehicle placement and evacuation points.
- The Juvenile Division is making improvements to the Peer Jury Program by reviewing the options for court diversion programs and streamlining the formal and informal station adjustment procedures. The Juvenile Division and Police Social Workers will collaborate on a Peer Jury Program that will offer new programs and target at-risk youths with referrals to social worker resources.

# JUVENILE INVESTIGATIONS Village of Hoffman Estates

•The Juvenile Division attended the Illinois Juvenile Officer’s Association Conference as well as the Illinois School Safety Conference. These conferences allowed the Juvenile Investigators the opportunity to network with other juvenile investigators, and to collaborate and learn new techniques as well as to receive updates on the changes in Juvenile Law from such organizations as the North Suburban Juvenile Officers Association, the Illinois Juvenile Officers Association, and school district safety Committees.

## Goals, Objectives and Performance Measures

- Incorporate the Police Social Workers into the Peer Jury Program to provide a wider range of services and alternatives to juvenile offenders.
- Utilize SROs to help facilitate the sharing of resources and information between Police and School Social Workers within the school districts.

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%	82%	80%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	379,417	393,870	404,160	497,790	26.4%
Employee Benefits	309,043	357,590	405,900	440,430	23.2%
Misc. Employee Expenses	2,250	3,850	3,850	4,020	4.4%
Commodities	450	800	800	800	0.0%
Contractual Services	19,670	22,240	20,870	28,170	26.7%
<b>Total</b>	<b>710,831</b>	<b>778,350</b>	<b>835,580</b>	<b>971,210</b>	<b>24.8%</b>

# JUVENILE INVESTIGATIONS Village of Hoffman Estates

## **Budget Highlights**

### *Salaries*

The 26.4% increase is due to contractual salary increases.

### *Employee Benefits*

The 23.2% increase is due to an increase in insurance and benefits.

### *Misc. Employee Expenses*

The 4.4% increase is due to an increase in dues and memberships.

### *Contractual Services*

The 26.7% increase is due to an increase in liability insurance.

## Description

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

	2024	2025	2026
FTE's – Full Time	5.00	5.00	6.00

## 2025 Accomplishments

- The Tactical Section reviewed Concealed Carry License applications from Hoffman Estates residents, issuing objections when necessary. They worked with the Illinois State Police Firearm Services Bureau to ensure compliance among individuals required to surrender revoked Concealed Carry Licenses or FOID cards. The Division also facilitated the necessary paperwork for the surrender or transfer of firearms and ammunition no longer legally possessed. A comprehensive audit was conducted to assess the status of residents with revoked or expired FOID cards, and compliance checks were coordinated with state police at individual residences to enforce regulatory requirements.
- In 2025 the Tactical Section was tasked with the administration and enforcement of Karina's Law.
- The Tactical Section manages the registration of all sex offenders and violent offenders residing in Hoffman Estates, ensuring full compliance with court-ordered mandates. A publicly accessible list is available on the police department's website.
- The Tactical Section took part in monthly gang and crime suppression patrols in Hoffman Estates and neighboring jurisdictions, sharing real-time intelligence through secure messaging platforms to expedite communication. They also supported surrounding agencies during undercover drug operations, search warrants, information gathering, and responses to violent crimes.
- The Tactical Section strengthened community outreach by actively participating in local events and building relationships with residents, particularly those less inclined to engage positively with law enforcement. In collaboration with HEPD Social Workers, the unit supported various outreach initiatives aimed at fostering trust and improving public safety. The Tactical Section also maintained strong partnerships with local hotel managers, participating in village-led meetings to share critical crime prevention strategies. They continuously lead comprehensive training sessions for area hotels and motels, focusing on identifying signs of narcotics activity, gang presence, and human trafficking. Sessions include educational materials and hands-on guidance, empowering hotel staff to help deter criminal activity and enhance community safety.
- The Tactical Section is the liaison for the St. Alexius Medical Center and the Alexian Brothers Behavioral Health Hospital. They assist the hospitals with information sharing, training

coordination, and emergency response preparedness. Other trainings include active shooter responses and attempted kidnapping drills involving infants.

- In 2025 the Tactical Section in conjunction with Illinois State Police worked an investigation seizing 4.5 Tons of cannabis, seven firearms, and \$500,000 in United States Currency.
- The Tactical Section remained focused on gang and narcotics enforcement, resulting in over 52 drug arrests, 50 misdemeanor arrests, 40 felony arrests, 35 warrant arrests and 5 gang arrests to date. The Tactical Section had 15 gang contacts, over 400 suspicious auto investigations, 12 guns recovered and contact with over 2000 people in conjunction with their patrol efforts.
- The Tactical Section conducted over 475 hours of surveillance which resulted in over 90 criminal arrests.
- The Tactical Section participated in the Illinois Drug Enforcement Officers Association Conference as well as the Illinois Lead Homicide Investigators training. This training assisted the officers in numerous investigations throughout the year, including drug-induced homicides.

### Goals, Objectives and Performance Measures

- To employ newly acquired advanced technologies to enhance the identification, apprehension, and prosecution of criminal offenders.
- Utilize the Raman Spectrometer to maintain a safer space in detecting weapons of mass destruction, narcotics, and other unknown suspicious substances.
- To strengthen interagency collaboration by leveraging training, resources, and strategic partnerships with the Cook County State’s Attorney’s Office, contributing to the successful investigation and prosecution of drug-induced homicides.

**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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	8	10
	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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	643,474	643,740	734,400	819,330	27.3%
Employee Benefits	511,478	542,230	613,950	660,700	21.8%
Misc. Employee Expenses	3,800	3,800	4,550	5,300	39.5%
Commodities	34	100	100	100	0.0%
Contractual Services	31,340	35,560	36,800	42,890	20.6%
<b>Total</b>	<b>1,190,126</b>	<b>1,225,430</b>	<b>1,389,800</b>	<b>1,528,320</b>	<b>24.7%</b>

## Budget Highlights

### *Salaries & Wages*

The 27.3% increase is due to contractual increases.

### *Employee Benefits*

The 21.8% increase is due to an increase in insurance and other benefit expenses.

### *Misc. Employee Expenses*

The 39.5% increase is due to uniform allowance.

### *Contractual Services*

The 20.6% increase is due to equipment costs.

### 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	63.75	64.75	63.00



### 2025 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. Officers assigned to patrol have received 6,422 hours of training so far this year.

- 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, 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, incident response. 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 CRO team continues to improve their capabilities through training and experience.
- The department received its first ever drone this year which has been deployed with great results. The drone has been deployed to locate missing persons, assist in locating evidence, enhance officer safety through increased situational awareness and document crime and traffic crash scenes. Additionally, we have deployed our drone to assist the Hoffman Estates Fire Department while they were engaged in fighting a fire. The drone has proven useful in supporting command while managing large scale events. Our drone team consists of two officers per patrol platoon who have been licensed and continue to train to make drone deployments as effective and safe as possible.
- The Patrol Division is directly working with various divisions within the Police Department, (Social Workers, Investigations, Traffic) addressing mental health concerns for our residents, most notably developing our response to Mental Health Writs issued by the Cook County Court. The issuance of these Writs appear to be increasing in frequency.

- Foot patrols in residential and business areas were conducted regularly. Extra foot patrols were directed in response to specific crime trends.
- The Patrol Division has worked to streamline operations by transitioning our General Orders to Lexipol. We have also transitioned to a new scheduling software that is intended to improve our payroll and scheduling functions.
- The Patrol Division launched a Mentorship Program to support new and recently promoted officers, pairing them with senior officers for guidance throughout their probationary period. Mentors help with day-to-day support, career development, and leadership growth. This initiative aims to boost job satisfaction, strengthen leadership skills, and foster a culture of professional excellence within the department.

### **Goals, Objectives and Performance Measures**

- Utilize the new productivity matrix to make informed decisions regarding staffing and specialty assignments.
- Acquire new e-bikes, certify our bike officers and schedule at least 7 bike patrols.
- Certify two additional drone operators.

# PATROL & RESPONSE

## Village of Hoffman Estates

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Increase presence of focused patrols on school grounds to enhance safety and security	Number of hours patrolled on school grounds	300	313	250	350
	Develop and update action plans and lockdown drills to ensure the most effective response	Number of lockdown drills conducted each school year	20	37	33	33
	Increase presence of foot patrols in business areas to enhance safety and security	Number of foot patrols on business properties	717	221	250	300
	Increase presence of extra patrols in business areas to enhance safety and security	Number of targeted extra patrols at local businesses	10	57	170	150
	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	85	85

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	6,890,827	7,191,020	7,095,390	7,357,380	2.3%
Employee Benefits	6,437,474	6,847,750	6,616,140	6,791,220	-0.8%
Misc. Employee Expenses	154,747	165,660	152,460	181,870	9.8%
Commodities	25,942	41,870	42,350	43,070	2.9%
Contractual Services	448,749	508,370	482,360	540,320	6.3%
Capital Outlay	4,289	277,430	284,600	409,590	47.6%
<b>Total</b>	<b>13,962,028</b>	<b>15,032,100</b>	<b>14,673,300</b>	<b>15,323,450</b>	<b>1.9%</b>

### Budget Highlights

#### *Salaries & Wages*

The 2.3% increase is due to contractual salary increases.

#### *Employee Benefits*

The -.8% increase is due to a decrease in insurance and other benefit expenses.

#### *Miscellaneous Employee Expenses*

The 9.8% increase is due to an increase in body armor expenses.

#### *Commodities*

The 2.9% increase is due to an increase in supplies, primarily upkeep for the evidence property room.

#### *Contractual Services*

The 6.3% increase is due to an increase in annual subscription prices.

#### *Capital Outlay*

The 47.6% increase is due to equipment expenses, primarily software for the drone unit.

### **Description**

The Traffic Division is responsible for coordinating all traffic safety-related programs within the Police Department, including enforcement, education, and the removal of abandoned vehicles. This Division also oversees numerous special events throughout the year.

To ensure public safety, officers are on call 24/7 to respond to serious personal injury and fatality crashes. The Division consists of a traffic sergeant, two full-time traffic officers, and nine Community Service Officers. Funding allocated to this Division supports personnel, training, equipment, and operational expenses necessary to maintain effective traffic enforcement, accident investigations, and event coordination. Additional resources may be required to expand educational outreach programs and enhance technological capabilities for traffic monitoring and enforcement.

### **Community Service Officer Program Overview**

The Community Service Officers (CSOs) play an essential role in supporting public safety by handling non-police-related calls for service, allowing sworn officers to focus on law enforcement and emergency response. These dedicated personnel address various community concerns, including animal complaints, private property crashes, parking and ordinance enforcement, evidence collection, and assistance with community events. CSOs also manage prisoner processing, ensuring efficient handling and documentation.

Beyond field operations, CSOs are responsible for front desk services at the police department, providing 24/7 coverage to assist residents, process inquiries, and facilitating department communications. As the department expands its technological capabilities, CSOs will also play a key role in monitoring the Real Time Information Center, supporting data-driven public safety initiatives.

Funding for this program ensures adequate staffing, ongoing training, and the necessary resources to maintain high-quality service delivery. Investment in personnel and technology will allow CSOs to continue enhancing efficiency, accessibility, and community engagement.

### **Traffic Unit Overview**

The Traffic Division is dedicated to ensuring roadway safety through enforcement, education, and strategic traffic management. Key programs include child passenger safety, impaired driving enforcement, speed-related violation monitoring, safety belt and child seat compliance, and overweight truck permit issuance and enforcement. Special initiatives such as 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 reinforce traffic safety efforts throughout the year.

The Traffic Unit is responsible for investigating all serious injury and fatal crashes, ensuring thorough analysis and accurate determinations of roadway incidents. Traffic officers undergo extensive training in crash reconstruction through Northwestern University, equipping them with advanced investigative techniques to assess collision dynamics, contributing factors, and potential safety improvements. This specialized expertise enhances the department's ability to provide precise accident reports, support legal proceedings, and implement strategies aimed at reducing severe crashes within the community.

Beyond enforcement and education, the Division plays a critical role in coordinating major community events. Traffic personnel oversee logistics for the Northwest Fourth Fest, including traffic control, carnival grounds patrol, financial security, and fireworks-related traffic direction. Additionally, the

Division manages traffic planning for the annual Fourth of July parade to ensure smooth operations and public safety.

The Traffic Division also administers extra patrol requests, optimizing police resources to address traffic-related concerns. Collaborative efforts with the Transportation and Engineering Division and the Public Works Department focus on identifying and mitigating high-risk crash locations and traffic flow challenges. Additionally, the Division is responsible for reviewing red-light camera data across nine designated intersections to support enforcement and safety initiatives.

Budget allocations for this Division support personnel, operational costs, equipment procurement, and technology enhancements to sustain and improve traffic safety programs. Continued investment in enforcement tools, public education campaigns, and interdepartmental collaboration will enhance roadway safety and event management efficiency.

### Crossing Guard Program Budget Narrative

The Police Department has transitioned the crossing guard program to a third-party company, which now manages all staffing requirements, scheduling, and disciplinary matters. This outsourcing ensures efficient program administration while maintaining service continuity for school crossings.

The third-party provider collaborates directly with local school districts to address safety concerns, working in conjunction with the Police Department to ensure optimal pedestrian safety for students. Oversight of the program remains within the Traffic Section, with the Traffic Section Sergeant serving as the department liaison for crossing guard matters, ensuring seamless communication between all stakeholders.

Budget allocations for this program focus on contractual costs associated with the third-party vendor and resources necessary to support ongoing safety improvements, coordination, and program evaluations. Continued investment in this initiative allows for streamlined operations while enhancing pedestrian safety measures throughout the community.

	2024	2025	2026
FTE's – Full Time	2.00	3.00	3.00

### 2025 Accomplishments

The Hoffman Estates Police Department remains an active participant in the MCAT Serious Traffic Accident Reconstruction Team (STAR), ensuring specialized expertise in investigating major traffic incidents. Through ongoing training, traffic crash investigators assigned to STAR continue refining their skills in reconstructing serious and fatal crashes, improving response efficiency and investigative accuracy. In 2025, the STAR Team was activated 21 times, underscoring the program's critical role in regional traffic safety efforts.

- The Traffic Section secured \$53,360 in Sustained Traffic Enforcement Program (STEP) grant funding from the Illinois Department of Transportation to enhance targeted traffic safety initiatives throughout the Village. These funds will support enforcement efforts from October 1, 2025, through September 30, 2026, focusing on DUI violations, speeding, and occupant protection

compliance. By leveraging this grant, the Police Department will deploy additional resources to curb dangerous driving behaviors, improve roadway safety, and strengthen community-wide enforcement strategies.

- The Traffic Division, in collaboration with the Village's Transportation and Engineering section, utilizes radar traffic counters (Armadillo) to collect vehicle speed data and traffic counts across multiple locations within the Village. This data-driven approach enables the department to strategically allocate enforcement resources, determining when and where additional traffic enforcement will have the greatest impact. Additionally, this information supports roadway engineering assessments, identifying areas where infrastructure improvements may be necessary to enhance safety.
- In response to growing concerns from residents regarding reckless driving in residential neighborhoods, the department acquired a second speed trailer/message board in February 2025. This expanded capability allows for increased deployment to problematic areas, reinforcing safe driving behaviors through visible speed warnings and targeted enforcement initiatives. To date, the speed trailer has been deployed in 21 different locations throughout the Village and gathered essential speed and volume data from over 323,000 vehicles. This data will help to support ongoing safety improvements.
- The Police Department is actively working to establish updated private property agreements that will enhance enforcement capabilities, allowing officers to apply state traffic laws and village ordinances within designated private properties. These agreements are designed to improve community safety by addressing traffic violations, parking concerns, and other regulatory enforcement needs in areas not traditionally covered under public roadway jurisdiction. The first properties to be addressed under this initiative are Steeple Hill and Highland Crossing Condominiums, where collaborative efforts with property management aim to create a safer environment for residents and visitors. This program reflects the department's commitment to proactive traffic management and community well-being.

### Goals, Objectives and Performance Measures

- Ensure that all Community Service Officers receive comprehensive training to effectively operate the department's Real-Time Information Center around the clock. By equipping personnel with the skills and knowledge needed for 24/7 coverage, we aim to enhance situational awareness and streamline response coordination. This initiative supports continuous public safety monitoring and reinforces our commitment to proactive community engagement.
- The department will deploy its two speed trailers to a minimum of 88 village streets in response to ongoing traffic-related complaints. This initiative aims to collect accurate speed and volume data, helping to identify and prioritize problem areas. The information gathered will be used to develop targeted solutions and enhance traffic safety throughout the village.
- Collaborate with the Engineering Department and Community Relations to successfully execute 10 private property enforcement agreements throughout the village. This coordinated effort will focus on addressing persistent nuisance and traffic complaints by targeting key areas of concern on private property. By aligning departmental resources and community engagement, we aim to enhance safety, livability, and compliance within our neighborhoods.

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	FY24 Actual	FY25 Actual	FY25 Estimate	FY26 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	93	52	50	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	50

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	527,436	369,720	390,190	417,960	13.0%
Employee Benefits	310,837	328,880	321,050	330,500	0.5%
Misc. Employee Expenses	11,554	9,150	8,310	4,670	-49.0%
Commodities	1,109	26,180	24,650	6,250	-76.1%
Contractual Services	148,210	150,210	376,340	402,670	168.1%
Capital Outlay	465	1,000	1,000	1,250	25.0%
<b>Total</b>	<b>999,611</b>	<b>885,140</b>	<b>1,121,540</b>	<b>1,163,300</b>	<b>31.4%</b>

### Budget Highlights

#### *Salaries & Wages*

The 13% increase is due to contractual salary increases.

#### *Employee Benefits*

The .5% decrease is due to a decrease in social security expenses with no longer employing civilian crossing guards.

#### *Misc. Employee Benefits*

The 49% decrease is due to a decrease in training and travel expenses (accident reconstruction school).

#### *Commodities*

The 76.1% decrease is due to equipment expenses.

#### *Contractual Services*

The 168.1% increase is due to administration expenses relating 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	7.00	7.00	8.50

### 2025 Accomplishments

- The Police Department has successfully expanded its use of the recently opened Community Resource Center (CRC), strengthening community support services. Staffed by police social workers and interns, the CRC has become a vital hub where residents receive assistance such as food, clothing, and short-term counseling in a welcoming environment. Through partnerships with various agencies, social workers have also used the CRC to support children and connect families with essential resources, making a meaningful impact on the community.
- In 2025, social workers supported families buy using the CRC over 200 times. For example, the CRC was integral in assisting residents who were displaced by an apartment building fire. The CRC served as a central location where the American Red Cross and social workers gathered and distributed supplies to families who were unable to return to their homes.
- In 2025 the Financial Crimes Detective received specialized training in cryptocurrency crimes and the tracking of crypto transactions. This detective has been awarded a scholarship to utilize crypto-tracking software to help assist in investigations and to identify and inform citizens on crime trends and patterns. The Financial Crimes Detective was assigned 140 cases in 2025, of which 20 have been investigated with the assistance of crypto-tracking software.
- The Investigations Division conducted comprehensive pre-employment background investigations for multiple candidates applying for positions with the Village, including police officers, firefighters, EMA interns, and front desk personnel.
- The Investigations Division conducted compliance inspections regarding liquor licensing at all establishments selling liquor and those holding video gaming licenses to ensure licenses are up to date and all servers are certified.
- Investigators participated in the annual conference hosted by the Illinois Homicide Investigators Association. The conference provided presentations and meetings offering investigators the opportunity to share intelligence, learn new techniques, and network with investigators from other agencies.

- The Cellebrite software remains a crucial tool for successful conclusions to in-depth investigations requiring cellphone analysis for the Investigations Division. Two detectives are currently trained to perform the advanced data extraction processes. In 2025, the Investigations Division utilized the Cellebrite software on 63 cases.
- In 2025 the Investigations Division acquired the eLineup software for use in creating and administering line-ups to victims and witnesses. The software allows its users to add details and a photo of a suspect and will automatically provide five subjects with similar characteristics for the line-up. What was once a time-consuming task has now been reduced to a five-to-seven-minute job. The software also records the administer process to the victim or witness to ensure no bias occurs. Once completed, all the recordings, results, and line-up demographics are saved into a file folder for easy sharing or storage.

### Goals, Objectives and Performance Measures

- Increase the number of Cellebrite users by one to allow a TAC officer access to provide Cellebrite services after hours.
- Utilize resources, training, and network opportunities with the Cook County States Attorney’s Office to successfully prosecute drug-induced homicide investigations.
- Provide training in Financial Crimes to another detective to handle the increasing case load.

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%	85%	85%
	Conduct quarterly sex offender checks by verifying residency and compliance with all State laws	Percentage of offenders in compliance	100%	100%	100%	100%

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	892,695	904,300	939,900	1,103,930	22.1%
Employee Benefits	660,324	692,680	753,140	825,170	19.1%
Misc. Employee Expenses	16,534	25,520	25,780	27,500	7.8%
Commodities	1,418	2,830	5,830	5,830	106.0%
Contractual Services	74,690	86,040	83,880	73,710	-14.3%
Capital Outlay	1,504	1,830	1,840	2,000	9.3%
<b>Total</b>	<b>1,647,166</b>	<b>1,713,200</b>	<b>1,810,370</b>	<b>2,038,140</b>	<b>19.0%</b>

### Budget Highlights

#### *Salaries*

The 22.1% increase is due to contractual salary increases.

#### *Employee Benefits*

The 19.1% increase is related to health insurance.

#### *Miscellaneous Employee Expenses*

The 7.8% increase is due to an increase in travel and training expenses and dues and memberships.

#### *Commodities*

The 106% increase is due to cellphone provider data fees.

#### *Contractual Services*

The 14.3% decrease is due to fees associated with annual software subscriptions.

#### *Capital Outlay*

The 9.3% increase is due to department equipment requests (flash drives for court).

# COMMUNITY RELATIONS

## Village of Hoffman Estates

### Description

The officers assigned to the Community Relations Division coordinate and conduct public education programs such as, Personal Safety, field trips for residents and schools, and school public safety classes for our community students. These officers also coordinate and conduct 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, these officers conduct fingerprinting for employment, background checks, station tours, and they administer public safety programs at Day Care Centers and School Career Days.

In 2025 the Community Relations Division merged with the Tactical Division. The Tactical Division inherently takes on many of our neighbor complaints and maintains strong relationships with our property owners and businesses. It made sense to have these divisions work together and we anticipate through this change we will be able to provide more enhanced services to the community. Two officers are assigned to this unit and one of them is also assigned as the training officer. The CR Officers continue to concentrate on recurring isolated problems in a proactive manner and devise unique methods to resolve these problems. These officers also manage 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 Officers are instrumental in the planning and coordinating of our annual National Night Out.





### 2025 Accomplishments

- 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.
- Provided two active shooter presentations to employees at the Schaumburg Township building regarding how to be prepared if an intruder were to enter the building.
- Presentations to our senior community were conducted emphasizing new financial scams targeting that community. 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 from the program and left for college. The Cadet Post assisted this year with the fishing derby, 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 2025 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 cadets competed in a regional competition covering multiple topics hosted by the Milwaukee Police Department. Our cadets received first place honors for the traffic stop scenario out of approximately 20 teams.
- The Community Relations Officers continue 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 Officers identify 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.
- After some incidents at Seascap Aquatic Center, the Community Relations division met with the manager of Seascap and other members of the Hoffman Estates Park District to discuss recommendations on how to deal with unruly patrons.

### **Goals, Objectives and Performance Measures**

- The Community Relations Unit provided 15 presentations for the year. Continue to strive to provide 15 community presentations next year. A strong focus on the new Ebike and Escoter ordinance compliance.
- Partnership with the park district to integrate their cameras into the RTIC.
- Develop a relationship with business and property owners and help to facilitate updated private property agreements.
- Attend a facilitate community beat meetings.
- Increase the neighborhood watch groups in our community.

# COMMUNITY RELATIONS

Village of Hoffman Estates

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Maximize police personnel attendance to neighborhood events in the Village	Number of neighborhood events attended	76	80	85	90

## Annual Expenses By Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	-	100	-	-	-100.0%
Misc. Employee Expenses	1,189	3,250	3,300	550	-83.1%
Commodities	9,408	13,950	10,650	10,650	-23.7%
Contractual Services	-	500	500	500	0.0%
<b>Total</b>	<b>10,597</b>	<b>17,800</b>	<b>14,450</b>	<b>11,700</b>	<b>-34.3%</b>

## Budget Highlights

### *Misc. Employee Expenses*

The 100% decrease is due to us merging our community relations personnel into our tactical unit.

### *Commodities*

The 23.7% decrease is for costs related to printing and binding.

## Description

The Canine Division currently has three canine units consisting of three officers, each with a canine partner. K9 Handler Officer Grant Mullin and his canine partner are assigned duty hours that best suit the department's needs. In 2025, Officer Mullin continues his training with bi-weekly training events with his local K9 training group. 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 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. Several of our officers have attended the training to become certified dog decoy and assist the unit by donning the bite suit for apprehension training. 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	0.00	1.00	1.00



**2025 Accomplishments**

- 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.
- After graduating from the Canines 4 Comfort training program, Oakley and Deputy Chief Bending continue to train with Canines 4 Comfort and are working towards obtaining additional certifications from the American Kennel Club. They are currently working on the novice AKC Trick Dog Certification followed by the intermediate AKC Trick Dog designation.
- Throughout 2025, Oakley and Deputy Chief Bending attended over 125 events consisting of community engagement, stress relief, bereavement/grief assistance and forensic interviews.
- In 2025, Officer Mullin and Ajax conducted over 28 narcotic searches, 10 building searches, 10 suspect tracks, 12 outside department assists and recovered 5 firearms. One such assist resulted in locating a firearm, and the offender, used in several armed robberies. The apprehension resulted in 5 felony charges for armed robbery.

**Goals, Objectives and Performance Measures**

- Ajax continues to train and grow with experience. In 2026 we anticipate that Ajax will be able to fully integrate into his community relations role as well as his tactical role in the department.
- Oakley will continue to attend local events as well as support our surrounding communities.

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	25,587	84,100	66,140	107,070	27.3%
Employee Benefits	6,801	107,760	105,780	109,410	1.5%
Misc. Employee Expenses	174	1,900	1,900	2,600	36.8%
Commodities	204	1,500	1,500	3,500	133.3%
Contractual Services	7,856	9,380	8,730	9,580	2.1%
<b>Total</b>	<b>40,622</b>	<b>204,640</b>	<b>184,050</b>	<b>232,160</b>	<b>13.4%</b>

### Budget Highlights

#### *Salaries*

The 27.3% increase is due to contractual salary increases.

#### *Employee Benefits*

The 1.5% increase is due to health insurance expenses.

#### *Misc. Employee Benefits*

The 36.8% increase is due to training expenses for our K9.

#### *Commodities*

The 133% increase is due to an increase in tools and equipment.

#### *Contractual Services*

The 2.1% increase is due to a rise in cost associated with liability insurance.

## 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	3.20	4.00	4.00
<b>FTE's – Part Time</b>	0.50	0.50	0.50

## 2025 Accomplishments

- Disposed of records in compliance with the State Records Disposal Certificate.
- Continue to Assess the needs and workflow of the police department related to the implementation of the SAFE-T Act. New printable forms were created within the Dacra Tech software platform providing increased officer efficiency through utilizing squad car printers.
- 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.

### Goals, Objectives and Performance Measures

- Devise a system to administratively process the new subpoenas and warrants that will be assigned in reference to Katrina’s Law.
- Attend at least two training classes on FOIA and police records.

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	251,062	257,240	251,430	278,170	8.1%
Employee Benefits	132,416	125,420	119,910	137,280	9.5%
Misc. Employee Benefits	992	1,140	1,140	1,140	0.0%
Commodities	938	2,020	2,020	1,520	-24.8%
Contractual Services	22,530	25,750	24,260	28,070	9.0%
<b>Total</b>	<b>407,937</b>	<b>411,570</b>	<b>398,760</b>	<b>446,180</b>	<b>8.4%</b>

### Budget Highlights

#### *Salaries & Wages*

The 8.1% increase is due to salary increases.

#### *Employee Benefits*

The 9.5% increase is due to an increase in insurance.

#### *Commodities*

The 24.8% decrease is due to other supplies.

#### *Contractual Services*

The 9% increase is due to a rise in cost for liability insurance.

### 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	259,678	225,000	244,560	250,000	11.1%
Employee Benefits	4,629	4,210	6,570	4,570	8.6%
<b>Total</b>	<b>264,307</b>	<b>229,210</b>	<b>251,130</b>	<b>254,570</b>	<b>11.1%</b>

### Budget Highlights

#### *Employee Benefits*

The 8.6% increase is due to an increase in IMRF.

# ADMINISTRATIVE SERVICES Village of Hoffman Estates

## Description

In 2025, a majority of Administrative Service Officers (ASOs) were phased out, marking a significant change in front desk operations. Previously, ASOs were responsible for answering phones, assisting walk-in customers, and performing essential computer processing and data entry tasks. The front desk is now staffed by only one ASO and 10 Community Services Officers, reflecting a substantial shift in responsibilities and resource distribution.

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 2026, Community Service Officers (CSOs) will staff the front desk. The CSO Program will expand to eleven officers, providing greater flexibility to perform essential police department functions, including street-level support and staffing the Real Time Information Center.

	2024	2025	2026
<b>FTE's – Full Time</b>	13.00	14.00	15.00
<b>FTE's – Part Time</b>	1.20	1.20	0.00

## 2025 Accomplishments

- In 2025, the Community Service Officer (CSO) program achieved significant milestones that enhanced the overall effectiveness and efficiency of our police department. CSOs responded to a high volume of service calls and took on expanded responsibilities across multiple areas. They played a key role in facilitating adjudication hearings, managing front desk operations, and—following specialized training—began serving as evidence technicians. This strategic shift allowed sworn officers to focus more on active emergency response. Recognizing the CSO program's impact, we expanded the team from seven to ten officers. We also initiated plans to transition all front desk responsibilities to CSOs, freeing up existing staff for cross-training in multiple functions, including our Real Time Information Center. These innovations underscore the department's commitment to leveraging civilian personnel to improve service delivery, increase operational flexibility, and support public safety with greater efficiency.

# ADMINISTRATIVE SERVICES Village of Hoffman Estates

- The property and evidence room incinerator was used to dispose of approximately 25 pounds of seized drugs including drug paraphernalia. This program continues to reduce the department costs associated with hiring an outside agency to dispose of the drugs.
- The vehicle maintenance unit continues to research new technology to make improvements to our squad cars and ultimately make them safer for our officers and the public. This year all of the squad cars received new radar units and new ticket printers – significantly decreasing the time officers spent on traffic stops. New lighting alternatives were researched and approved to allow for additional emergency lighting – with strategic placement to make traffic stops and emergency driving safer.
- The outfitting of our vehicles has completely transitioned to the village garage. Our vehicle maintenance unit works closely with public works to ensure that this is a smooth process that is efficient and beneficial to both departments.

## Goals, Objectives and Performance Measures

- Although the process continues to phase out administrative service officers, we are looking to update and enhance our current job descriptions in the areas of VMO and community relations.
- With a new property room custodian, we will spend much of 2026 to ensure that she is property trained in case law and policy and that the room retains its integrity and chain of custody.
- We have several new CSOs that will spend the next year learning geography and municipal ordinances. They will need to successfully complete field training and simulate with the department.

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	794,591	948,790	895,150	986,500	4.0%
Employee Benefits	434,799	466,190	437,520	513,380	10.1%
Misc. Employee Expenses	5,376	12,640	12,650	8,850	-30.0%
Commodities	686	1,390	1,390	1,390	0.0%
Contractual Services	99,424	102,080	102,220	112,330	10.0%
<b>Total</b>	<b>1,334,877</b>	<b>1,531,090</b>	<b>1,448,930</b>	<b>1,622,450</b>	<b>6.0%</b>

## Budget Highlights

### *Salaries & Wages*

The 4% increase is due to annual contractual increases.

### *Employee Benefits*

The 10.1% increase is due to a decrease in insurance and other expenses relating to benefits.

# ADMINISTRATIVE SERVICES Village of Hoffman Estates

## *Misc. Employee Expenses*

The 30% decrease is due to a decrease in attendance to out-of-state conferences .

## *Contractual Services*

The 10% increase is due to an increase in annual subscription fees.

# 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.

## 2025 Accomplishments

- Continued to enhance our communications system by working with Northwest Central Dispatch and all other communities they service to improve radio communication.
- Continue to work with a Computer Aided Dispatch System (CAD) and Records Management System (RMS) and NWCD to develop new reports for record keeping and efficiency.
- Worked with NWCD to purchase new portable radios for all NWCD communities. These radios were received in the first quarter of 2025 and officers were trained. The PD is very satisfied with the purchase.

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Contractual Services	394,603	392,000	392,000	403,760	3.0%
<b>Total</b>	<b>394,603</b>	<b>392,000</b>	<b>392,000</b>	<b>403,760</b>	<b>3.0%</b>

# 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.

	2024	2025	2026
<b>FTE's – Part Time</b>	0.50	0.50	0.50



## 2025 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 #13 located at 31w625 Shoe Factory Rd.
- 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 equipment rental from Cook County Emergency Management and all paperwork required for leadership to maintain situational awareness.

# EMERGENCY OPERATIONS Village of Hoffman Estates

- Continued to maintain the EMA Auxiliary and Volunteer Corps to include a Damage Assessment Team.
- Conducted and coordinated multiple Damage Assessments among the EMA Damage Assessment Team after severe weather events.
- Continued to coordinate the Emergency Management Team of Auxiliary officers and volunteers for CPR certification and traffic training for emergency call out use by the Police Department.
- Updated Village Hall Emergency Plans to include Active Threat, Severe Weather, Lockdown and Evacuation procedures to include recent upgrades in technology.
- Documented all Outdoor Warning Sirens, purchase and repair history, battery life assessment and updated the annual Outdoor Warning Siren replacement plan.
- Attended regular weekly meetings/ conference calls with IEMA, IDPH, Cook County, SAMC, ABBHH, JEMS and additional statewide and national emergency discussions.
- Hosted an ASIM/SSAVEIM course, (Active Shooter Incident Management) through the Illinois Fire Service Institute.
- Maintained the FY 2024-2025 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 2025 and future EMPGs. This grant cycle will end October 2025.
- Hosted a Regional Urban Search team – disaster preparedness training at the Schaumburg Police Department with a volunteer corps from Schaumburg MRC, Mount Prospect CERT and Elk Grove Village CERT.
- Worked with the IT department consistently to upgrade and maintain audio visual equipment in the EOC, so it will be available in a ready position when needed. This includes a change in the layout for functionality, reducing access to the EOC, and investing in adaptations to improve screen-share abilities.

# EMERGENCY OPERATIONS Village of Hoffman Estates

## 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Conduct public outreach at existing Village events and host disaster preparedness classes	Number of events hosted	3	5	6	6

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	43,518	45,060	43,350	47,080	4.5%
Employee Benefits	6,620	7,070	6,750	7,570	7.1%
Misc. Employee Expenses	3,026	4,630	3,480	4,310	-6.9%
Commodities	735	3,600	3,600	13,900	286.1%
Contractual Services	46,321	49,430	49,260	55,860	13.0%
<b>Total</b>	<b>100,220</b>	<b>109,790</b>	<b>106,440</b>	<b>128,720</b>	<b>17.2%</b>

## Budget Highlights

### Salaries

The 4.5% increase is due to budgeted salary increases.

### Employee Benefits

The -6.9% decrease is due to cancellation of the Severe Weather Annual Conference.

### Commodities

The increase of \$20,000 is due to an upgrade of AV equipment in the Emergency Operations Center.

### Contractual Services

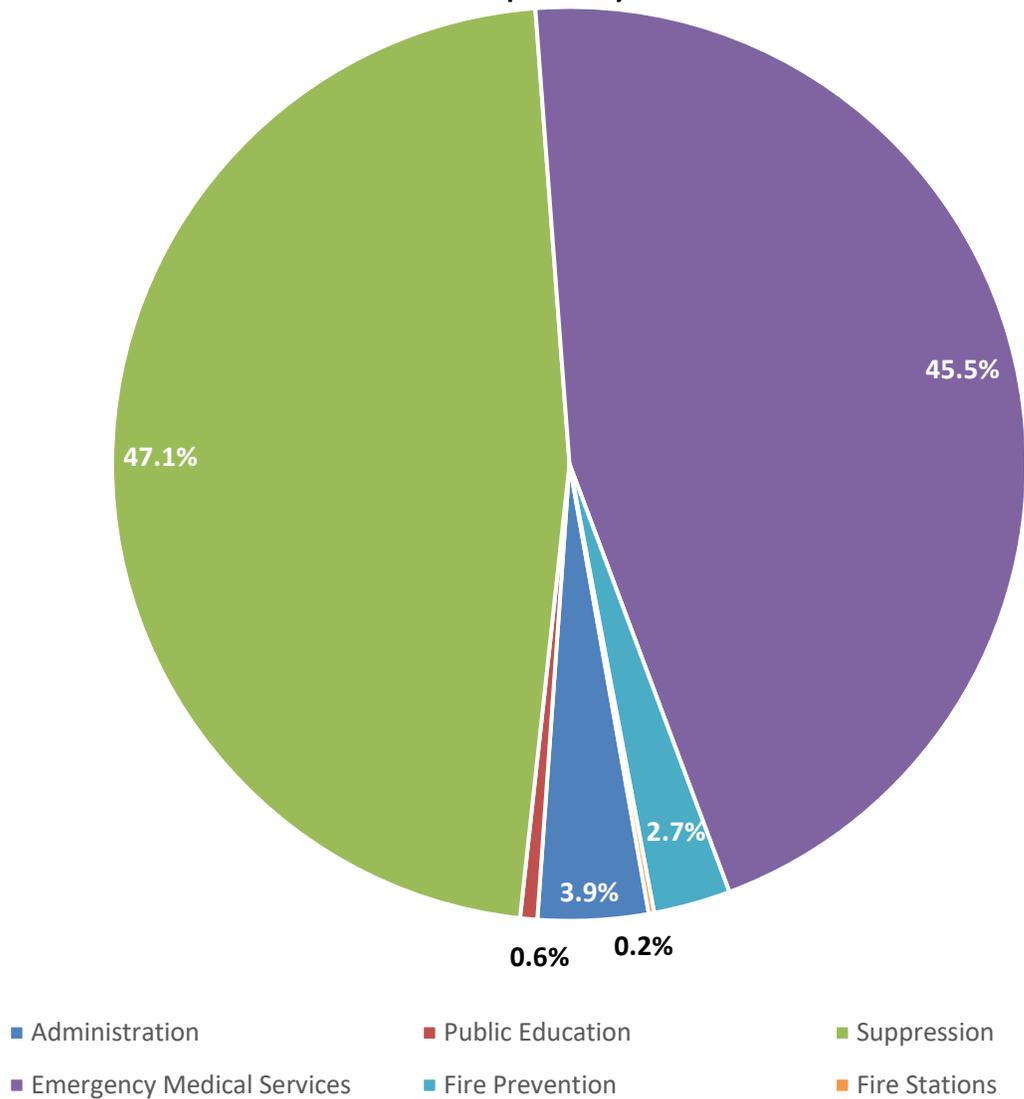
The 13% increase is due to a new investment into Starlink capabilities.

# 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	\$ 25,822,830
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Annual Expenses by Division



# FIRE DEPARTMENT

## Annual Expenses by Division

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Administration	1,110,111	965,790	946,820	1,007,070	4.3%
Public Education	89,918	144,540	142,890	155,660	7.7%
Suppression	10,927,927	11,254,860	11,077,300	12,158,360	8.0%
Emergency Medical Services	10,214,468	11,270,540	10,837,340	11,750,540	4.3%
Fire Prevention	655,065	687,630	604,010	702,750	2.2%
Fire Stations	41,114	54,800	42,630	48,450	-11.6%
<b>Total</b>	<b>23,038,602</b>	<b>24,378,160</b>	<b>23,650,990</b>	<b>25,822,830</b>	<b>5.9%</b>

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	12,896,942	13,135,700	13,026,900	13,656,890	4.0%
Employee Benefits	7,075,670	7,529,640	7,340,610	8,716,090	15.8%
Misc. Employee Expenses	322,380	374,060	336,210	369,680	-1.2%
Commodities	117,973	106,150	105,980	119,510	12.6%
Contractual Services	2,482,917	3,126,020	2,750,230	2,856,920	-8.6%
Capital Outlay	142,719	106,590	91,060	103,740	-2.7%
<b>Total</b>	<b>23,038,602</b>	<b>24,378,160</b>	<b>23,650,990</b>	<b>25,822,830</b>	<b>5.9%</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.

	2024	2025	2026
<b>FTE's – Full Time</b>	3.20	2.80	2.80



## 2025 Accomplishments

- Three new ambulances placed into front-line service, continuing the Department's commitment to maintaining a reliable and modern EMS fleet.
- Completed the new Station 21 construction, which replaced a 1960 facility. The older structure will be demolished following the operational transition to the new station.
- Worked closely with the architect and construction manager to finalize design elements and complete the permitting process for the future, Station 22.
- Fully implemented PACE, the Department's new scheduling and personnel management software, including onboarding and staff training.

# FIRE ADMINISTRATION

## Village of Hoffman Estates

- Replaced aging mobile data terminals (MDTs) with iPads across the fleet. The rollout included training on the new Tablet Command software, enhancing incident management and field communications.
- Completed new hire eligibility testing with Industrial/Organizational Solutions (IOS), helping to ensure a qualified candidate pool for future vacancies.
- Maintained an ISO Class 2 rating, reflecting the Department's, Village's, and dispatch center's strong performances in fire protection, training, equipment, infrastructure, communications, and response readiness.
- Promoted one Firefighter to Lieutenant following the retirement of a Lieutenant.

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	0	2

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	536,003	429,800	432,180	451,060	4.9%
Employee Benefits	172,287	169,930	167,480	189,880	11.7%
Misc. Employee Expenses	21,216	25,000	19,050	25,050	0.2%
Commodities	3,682	3,670	4,050	3,960	7.9%
Contractual Services	297,764	287,390	274,060	271,240	-5.6%
Capital Outlay	79,159	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>1,110,111</b>	<b>965,790</b>	<b>946,820</b>	<b>991,190</b>	<b>2.6%</b>

## **Budget Highlights**

### *Salaries & Wages*

The 4.9% increase is due to contractual employee raises.

### *Employee Benefits*

The 11.7% increase is related to rising benefit costs.

### *Commodities*

The 7.9% increase is due to higher costs for miscellaneous office supplies.

## 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 Fully Involved Fire Academy for disabled citizens; 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; and residential inspections. The Public Education Division also gives special presentations to various community organizations and groups, sponsors Fire Prevention Month activities, and participates in fire safety expositions and demonstrations.

	2024	2025	2026
FTE's – Full Time	0.20	0.30	0.30



## 2025 Accomplishments

- Public education efforts saw a strong increase in 2025, with firefighters participating in numerous block parties, corporate events, open houses, fire station tours, and other community activities.
- The Department hosted the annual Citizens Fire Academy and launched the new Fully Involved Fire Academy, expanding engagement and education opportunities for residents. This is thought to be the first program of its kind in the country.
- Hoffman Estates firefighters also volunteered their time to support the state's week-long summer camp for children recovering from burn injuries, providing logistical assistance throughout the event.
- The Department expanded its social media presence across several platforms to improve community outreach and support recruitment efforts.

## Goals, Objectives, and Performance Measures

- Maintain high-quality public safety services, including emergency medical, fire, police, and health services.
- 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	278	295	300	300

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	61,220	102,850	105,170	112,380	9.3%
Employee Benefits	16,179	25,870	21,540	22,690	-12.3%
Commodities	11,219	13,890	14,360	16,610	19.6%
Contractual Services	1,300	1,930	1,820	2,110	9.3%
<b>Total</b>	<b>89,918</b>	<b>144,540</b>	<b>142,890</b>	<b>153,790</b>	<b>6.4%</b>

## Budget Highlights

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

The 9.3% increase and 12.3% decrease, respectively, are due to the redistribution of command staff salaries across departmental divisions, along with increased overtime related to public education programs.

### *Commodities*

The 19.6% increase is due to additional funds allocated to hosting three open houses instead of two.

### *Contractual Services*

The 9.3% increase is related to insurance costs.

### 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 and will be completed early in 2026.

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 scheduled to be replaced, with construction scheduled to start in 2026.

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.



### 2025 Accomplishments

- Completed the new Station 21 construction, which replaced the original facility. The older structure will be demolished following the operational transition to the new station.
- Worked closely with the architect and construction manager to finalize design elements and complete the permitting process for the future Station 22.
- Monthly OSHA compliance inspections were completed at all fire stations.

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	922	9,000	4,500	4,500	-50.0%
Benefits	13	-	-	-	N/A
Commodities	15,178	20,000	20,000	21,000	5.0%
Contractual Services	5,107	6,000	8,830	7,000	16.7%
Capital Outlay	19,892	19,800	9,300	15,950	-19.4%
<b>Total</b>	<b>41,114</b>	<b>54,800</b>	<b>42,630</b>	<b>48,450</b>	<b>-11.6%</b>

### Budget Highlights

#### *Salaries*

The 50% reduction is due to lower overtime costs resulting from assigning each Captain to manage a specific fire station, rather than having one officer oversee all stations.

#### *Contracted Services*

The 16.7% increase in contractual services is due to an anticipated rise in costs for repairs and maintenance of the stations' exhaust systems.

#### *Capital Outlay*

The 19.4% decrease in department equipment is due to a reduction in the amount budgeted for replacement mattresses.

# 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 or working toward the attainment of their paramedic license.

	2024	2025	2026
FTE's – Full Time	45.35	45.25	45.25



## 2025 Accomplishments

- New cardiac monitor/defibrillators were purchased, training was completed, and the devices were placed into service.
- Three firefighters completed the paramedic program through Northwest Community Hospital. Two additional firefighters have begun the program and are expected to complete training and receive licensure during the summer of 2026.
- Three new ambulances were delivered, fully upfitted, and placed into service.
- A new quality improvement process was implemented to review 100% of EMS calls, providing greater oversight and continuous performance feedback.
- New ProVu intubation cameras were placed in service, enhancing airway visualization and patient safety.
- New glucometers were introduced, with all personnel trained and devices now in full service.
- Updated intubation and intraosseous kits were standardized and placed into service across all frontline units.

# 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Manage controllable factors to ensure an emergency response time of 360 seconds for the first arriving apparatus on EMS incidents within the Village.	Percent of response times at or below 360 seconds	89.73%	90.26%	91%	90%

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	5,412,707	5,666,860	5,641,950	5,873,770	3.7%
Employee Benefits	3,381,578	3,557,470	3,480,520	3,681,660	3.5%
Misc. Employee Expenses	24,483	41,200	39,390	58,600	42.2%
Commodities	29,653	29,100	29,280	30,100	3.4%
Contractual Services	1,352,824	1,969,210	1,638,900	1,678,100	-14.8%
Capital Outlay	13,223	6,700	7,300	7,300	9.0%
<b>Total</b>	<b>10,214,468</b>	<b>11,270,540</b>	<b>10,837,340</b>	<b>11,329,530</b>	<b>0.5%</b>

### Budget Highlights

#### Salaries

The 3.7% increase is due to contractual employee raises and personal leave payouts.

#### Miscellaneous Employee Expenses

The 42.2% increase is due to new firefighters attending the costly paramedic training program, as paramedic licensure is no longer required for firefighter appointments.

#### Contractual Services

The 14.8% decrease is due to a 2025 one-time purchase of new EKG monitor mounts for the new LP35 cardiac monitors purchased under a \$639,000 FEMA grant in 2025.

#### Capital Outlay

The 9.0% increase is due to higher replacement equipment costs compared to 2025.

## 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	2.00	2.00	2.00
<b>FTE's – Part Time</b>	0.40	0.40	0.40



## 2025 Accomplishments

- All commercial occupancies received an annual fire inspection.
- All FPB members attended 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 life safety inspections.
- 100% of public and private schools received life safety inspections, and all schools conducted required annual fire drills.
- The Bureau hosted a joint training on fireworks and explosives with police and fire officials to improve inspection and safety skills.

# 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.
- 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	100	120	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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	17	14	5	5

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	198,188	239,110	166,970	246,550	3.1%
Employee Benefits	80,876	86,360	77,310	92,660	7.3%
Misc. Employee Expenses	7,918	13,330	14,640	13,350	0.2%
Commodities	3,863	7,040	5,890	7,040	0.0%
Contractual Services	352,810	329,790	333,200	331,150	0.4%
Capital Outlay	11,410	12,000	6,000	12,000	0.0%
<b>Total</b>	<b>655,065</b>	<b>687,630</b>	<b>604,010</b>	<b>702,750</b>	<b>2.2%</b>

### Budget Highlights

#### *Salaries*

The 3.1% increase is due to annual salary adjustments for employees and additional overtime for special events and inspections.

#### *Employee Benefits*

The 7.3% increase is due to increases in IMRF and Health Insurance.

### 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	46.25	46.25	46.65



### 2025 Accomplishments

- Conducted live fire training sessions at a house donated by the Cook County Forest Preserve and at the Bartlett training tower.
- The Hoffman Estates Fire Department completed EV response training to prepare crews for the unique hazards of electric vehicle incidents.
- Completed multiple hands-on training evolutions at several locations in the community, including structures being demolished following the Department's use.
- Department members earned 66 certifications, including 33 officer-level credentials.

# FIRE SUPPRESSION

## Village of Hoffman Estates

### Goals, Objectives, and Performance Measures

Ensure the health, welfare, and safety of Village residents and businesses by delivering exceptional public safety services, including EMS, fire, police, emergency management, and affordable physical facilities, as well as mental health and wellness services.

Board Goal	Department Goals and Objectives	Measure	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Decrease controllable factors to ensure an emergency response time of 380 seconds for the first arriving apparatus on SUPPRESSION incidents within the Village	Percent of response time at or below 380 seconds	89.66%	85.45%	89.66%	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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Organizational Development	Enroll at least 30 employees in external advanced-level technical training classes	Number of employees that attend training classes	45	45	66	70
	Enroll at least 15 employees in external officer development classes	Number of employees that attend development classes	26	26	33	30

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	6,687,903	6,688,080	6,676,130	6,968,630	4.2%
Employee Benefits	3,424,737	3,690,010	3,593,760	3,862,010	4.7%
Misc. Employee Expenses	268,763	294,530	263,130	272,680	-7.4%
Commodities	54,377	32,450	32,400	40,800	25.7%
Contractual Services	473,112	531,700	493,420	564,500	6.2%
Capital Outlay	19,035	18,090	18,460	18,490	2.2%
<b>Total</b>	<b>10,927,927</b>	<b>11,254,860</b>	<b>11,077,300</b>	<b>11,727,110</b>	<b>4.2%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.2% increase is due to contractual employee raises and personal leave payouts.

#### *Employee Benefits*

The 4.7 increase is related to rising benefit costs.

#### *Miscellaneous Employee Expenses*

The 7.4% reduction is due to reduced firefighting gear replacement expenses. Non-critical scheduled replacements are being deferred to 2027.

#### *Commodities*

The 25.7% increase is due to higher equipment replacement costs compared to 2025.

#### *Contractual Services*

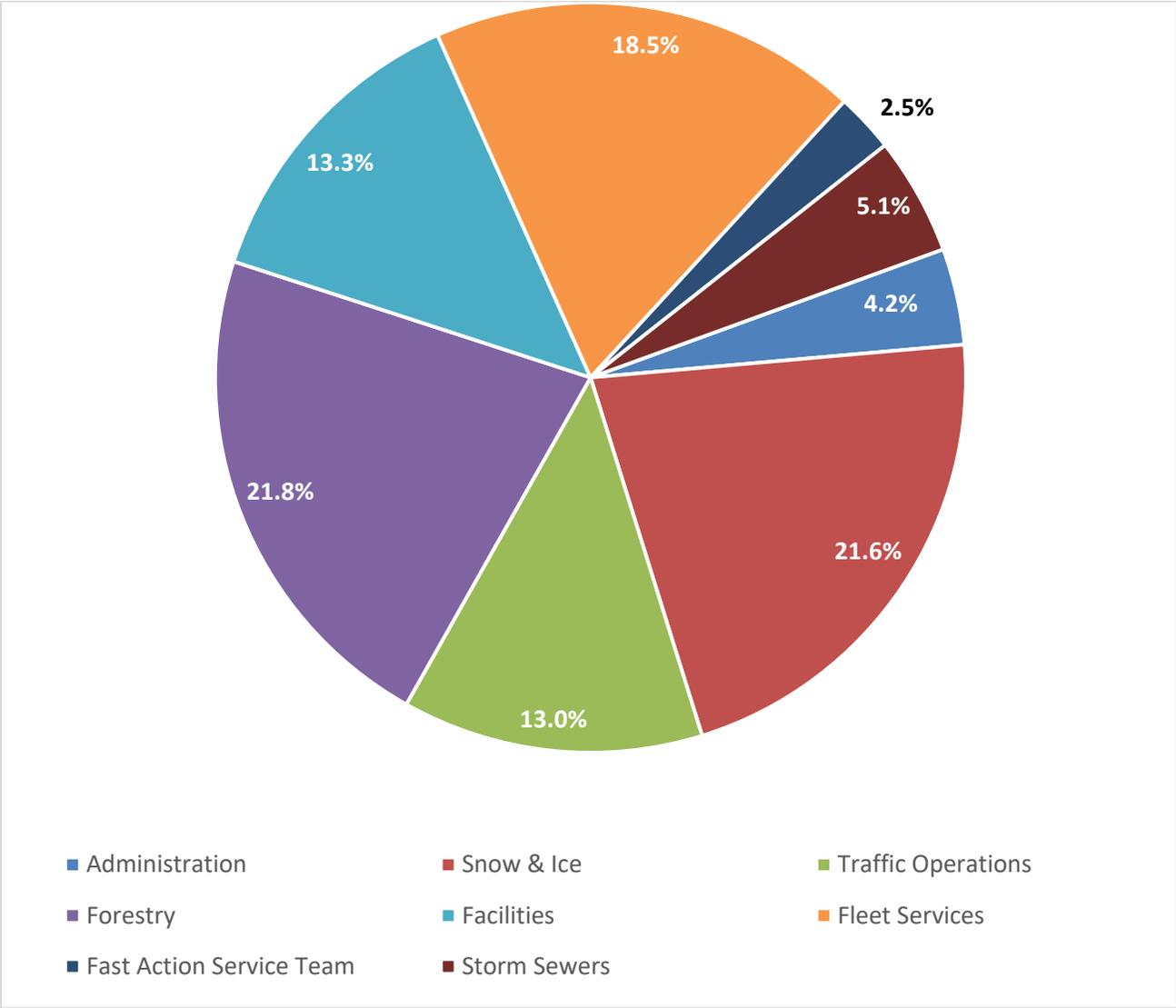
The 6.2% increase is due to higher liability and workers' compensation insurance costs.

# 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	\$10,155,740
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Annual Expenses by Division



# PUBLIC WORKS DEPARTMENT

## Annual Expenses by Division

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Administration	371,076	414,850	383,940	421,810	1.7%
Snow & Ice	1,877,971	2,200,930	1,969,120	2,193,240	-0.3%
Traffic Operations	1,354,272	1,336,470	1,349,220	1,317,470	-1.4%
Forestry	1,745,511	2,098,880	2,061,010	2,218,140	5.7%
Facilities	1,171,357	1,522,930	1,453,920	1,351,570	-11.3%
Fleet Services	1,692,481	1,897,770	1,901,760	1,879,370	-1.0%
Fast Action Service Team	245,467	237,910	233,090	258,280	8.6%
Storm Sewers	166,908	521,500	468,100	515,860	-1.1%
<b>Total</b>	<b>8,625,042</b>	<b>10,231,240</b>	<b>9,820,160</b>	<b>10,155,740</b>	<b>-0.7%</b>

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	3,710,733	4,287,740	4,115,770	4,428,320	3.3%
Employee Benefits	1,509,403	1,672,060	1,613,330	1,769,460	5.8%
Misc. Employee Expenses	63,468	66,860	71,540	76,830	14.9%
Commodities	950,609	1,162,350	1,035,100	962,750	-17.2%
Contractual Services	2,864,072	3,503,990	3,431,470	3,414,070	-2.6%
Capital Outlay	249,977	368,500	371,500	333,100	-9.6%
Cost Allocation	(723,220)	(830,260)	(818,550)	(828,790)	-0.2%
<b>Total</b>	<b>8,625,042</b>	<b>10,231,240</b>	<b>9,820,160</b>	<b>10,155,740</b>	<b>-0.7%</b>

# PUBLIC WORKS ADMINISTRATION

Village of Hoffman Estates

## Description

The Public Works Administration Division oversees and supports all programs and operations conducted by the Department’s 66 full-time and 4 part-time employees. Responsibilities include coordinating responses to service requests, preparing budgets and capital improvement plans, maintaining records and accounts, and providing direct customer service both in person and by phone. The Division includes the Director, Assistant Director, Office Manager, and supporting administrative staff.

	2024	2025	2026
<b>FTE’s – Full Time</b>	1.45	1.45	1.45
<b>FTE’s – Part Time</b>	0.47	0.47	0.08

## 2025 Accomplishments

- Recorded and coordinated response to over 1,500 external customer service requests using the OpenGov and GovQA work management systems.
- 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.
- Coordinated with Development Services, Fire, Police, Finance, and General Government departments to draft the annual Capital Improvements Program proposal.

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	161,738	185,290	172,920	182,290	-1.6%
Employee Benefits	71,052	69,860	66,550	81,450	16.6%
Misc. Employee Expenses	11,942	17,550	15,000	18,550	5.7%
Commodities	5,118	5,200	4,650	4,650	-10.6%
Contractual Services	391,365	450,630	433,060	468,730	4.0%
Cost Allocation	(270,140)	(313,680)	(308,240)	(333,860)	6.4%
<b>Total</b>	<b>371,076</b>	<b>414,850</b>	<b>383,940</b>	<b>421,810</b>	<b>1.7%</b>

## Budget Highlights

### *Employee Benefits*

The 16.6% (\$11,590) increase is due to higher employer health insurance and IMRF contributions.

### *Contractual Services*

The (\$142,580) increase is primarily due to a transfer of funds associated with the OpenGov asset management system, among other increases.

### *Cost Allocation*

Cost allocations represent payments made by funds responsible for specific expenses to reimburse the fund that initially incurred those costs. To accurately reflect these transactions, the reimbursing fund records an expenditure, while the reimbursed fund records a corresponding reduction in expenditures. These costs fluctuate in direct relation to other divisional expenses, increasing or decreasing as corresponding costs change.

## Description

The Snow and Ice Control Division is responsible for snow removal and ice control across 161 center-lane miles of roadway, more than 360 cul-de-sacs, 11 parking lots, and sidewalks adjacent to Village buildings and the Pace bus stop. The Division is staffed by 50 full-time drivers and four mechanics. All administrative and supervisory personnel support snow and ice operations, supplemented by contractor assistance and additional drivers as needed.

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b>FTE's – Full Time</b>	7.98	8.38	8.79
<b>FTE's – Part Time</b>	0.96	0.96	0.96

## 2025 Accomplishments

- Responded to 10.7 inches of winter weather precipitation between January and April. The department conducted 19 response operations, requiring the use of 2,700 tons of salt, 16,000 gallons of chemical pre-treatment, and 4,000 total labor hours.
- Attended a variety of winter weather and snow and ice response related trainings and webinars.
- Coordinated the delivery and storage of over 2,800 tons of road salt and 17,500 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Promote efficiency and environmental stewardship by reducing salt usage.	Tons of road salt used per lane mile per inch of snow	1.81	0.99	1.20	1.00

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	1,051,487	1,276,560	1,177,860	1,283,760	0.6%
Employee Benefits	389,919	435,290	412,430	470,500	8.1%
Misc. Employee Expenses	5,798	5,000	6,000	5,000	0.0%
Commodities	341,981	379,600	254,250	296,500	-21.9%
Contractual Services	82,816	102,680	116,580	135,480	31.9%
Capital Outlay	5,970	1,800	2,000	2,000	11.1%
<b>Total</b>	<b>1,877,971</b>	<b>2,200,930</b>	<b>1,969,120</b>	<b>2,193,240</b>	<b>-0.3%</b>

## Budget Highlights

### Salaries and Wages

The 0.6% (\$7,200) increase is due to adjustments in full-time staff wages.

### Employee Benefits

The 8.1% (\$35,210) increase is primarily due to higher employer health insurance and IMRF contributions.

### Commodities

The 21.9% (\$83,100) decrease is primarily due to a reduction in the cost and volume of salt to be purchased.

### Contractual Services

The 31.9% (\$32,800) increase is primarily due to the adoption of the PlowOps winter operation management software service.

## Description

The Traffic Operations Division is responsible for maintaining 161 center-lane miles of Village pavement, more than 9,800 street signs, and 2,500 streetlights. Division duties include performing small-scale asphalt repairs, overseeing contracted pavement striping and street sweeping, repairing or replacing roadway signs, and maintaining streetlights. The Division is staffed by nine full-time maintenance employees and a supervisor.

	2024	2025	2026
<b>FTE's – Full Time</b>	6.93	7.13	5.46
<b>FTE's – Part Time</b>	0.23	0.23	0.23

## 2025 Accomplishments

- Installed 205 tons of hot asphalt material and 24 tons of cold patch material while performing routine pavement repairs.
- Supervised contractor application of 218,000 lineal feet of roadway pavement striping and performed 35,000 lineal feet of striping in-house.
- Completed 170 in-house pavement repairs, including storm sewer sites, water/sewer utility crossings, storm inlet repairs, and edge line patching.
- Oversaw contractual street sweeping that included four full and one partial sweep of the Village and collected over 200 tons of debris.
- Designed and fabricated over 1,700 traffic and special event signs.
- Completed 29 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Public Safety	Promote efficiency by minimizing response time to reported street light outages.	Percentage of repairs completed within four business days	92%	93%	93%	94%
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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Infrastructure	Promote efficiency in performing asphalt repairs.	Labor hours per ton of hot asphalt installed	6.1	5.3	5.6	5.0
	Promote efficiency in performing asphalt repairs in cold weather conditions.	Labor hours per ton of cold asphalt installed	16.2	16.8	16.0	15.0

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	638,049	615,460	619,720	580,770	-5.6%
Employee Benefits	275,331	254,670	250,600	239,110	-6.1%
Misc. Employee Expenses	10,190	9,050	10,500	11,300	24.9%
Commodities	8,881	12,500	10,700	12,000	-4.0%
Contractual Services	421,820	444,390	457,400	473,890	6.6%
Capital Outlay	-	400	300	400	0.0%
<b>Total</b>	<b>1,354,272</b>	<b>1,336,470</b>	<b>1,349,220</b>	<b>1,317,470</b>	<b>-1.4%</b>

### **Budget Highlights**

#### *Salaries and Wages*

The 5.6% (\$34,690) decrease is primarily due to adjustments in full-time staff wages.

#### *Employee Benefits*

The 6.1% (\$15,560) decrease is due to a reduction in employer health insurance contributions.

#### *Miscellaneous Employee Expenses*

The 24.9% (\$2,250) increase is due to additional funding for employee professional development and uniforms.

#### *Contractual Services*

The 6.6% (\$29,500) increase is primarily due to additional funding for contractual street sweeping and pavement marking programs.

## Description

The Forestry and Grounds Division is responsible for the maintenance and care of approximately 18,000 Village-owned trees and 150 acres of turf. All turf maintenance is currently performed through contracted services and an intergovernmental agreement with the Hoffman Estates Park District, with Village staff providing oversight and coordination. The Division is staffed by nine full-time maintenance employees, including three certified arborists, and the Village Forester.

	2024	2025	2026
<b>FTE's – Full Time</b>	6.84	6.84	7.54
<b>FTE's – Part Time</b>	0.46	0.46	0.46

## 2025 Accomplishments

- Received the Growth Award from the Arbor Day Foundation and was designated as a Tree City, USA for the 33<sup>rd</sup> consecutive year.
- Oversaw and performed tree trimming on 4,000 parkway trees via a combination of in-house and contract trimming services.
- Performed curbside collection of over 3,600 piles of brush during the annual spring and fall branch pick-up programs.
- Removed 350 Silver Maple and Siberian Elm trees through a large-scale contract removal and replacement program. A total of 545 replacement plantings were completed in 2025, with additional plantings planned for 2026.
- Performed a special brush pick up program in response to a large-scale storm event in August.
- Responded to over 500 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	85%	87%	86%	90%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	546,241	633,010	655,240	711,110	12.3%
Employee Benefits	266,775	287,040	288,220	339,570	18.3%
Misc. Employee Expenses	13,602	11,640	13,540	15,080	29.6%
Commodities	3,501	4,600	4,450	4,550	-1.1%
Contractual Services	806,665	853,790	817,360	880,630	3.1%
Capital Outlay	108,726	308,800	282,200	267,200	-13.5%
<b>Total</b>	<b>1,745,511</b>	<b>2,098,880</b>	<b>2,061,010</b>	<b>2,218,140</b>	<b>5.7%</b>

## Budget Highlights

### Salaries and Wages

The 12.3% (\$78,100) increase is primarily due to adjustments to full-time staff wages.

### Employee Benefits

The 18.3% (\$52,530) increase is primarily due to higher employer health insurance and IMRF contributions.

### Miscellaneous Employee Expenses

The 29.6% (\$3,440) increase is due to additional funding for employee professional development.

### Contractual Services

The 3.1% (\$26,840) increase is primarily due to professional services for the Silver Maple and Siberian Elm Reduction Program and a fund transfer for the annual Friendship Tree Lighting ceremony.

### Capital Outlay

The 13.5% (\$41,600) decrease is primarily due to the removal of funds for Police Department landscaping improvements.

### 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.

	2024	2025	2026
<b>FTE's – Full Time</b>	4.95	4.95	5.35

### 2025 Accomplishments

- Introduced a new Facilities and Arena Maintenance Superintendent.
- Completed projects at various facilities, including:
  - Village Hall
    - Replacement of select atrium windows.
    - Recaulking of angled atrium windows.
    - LED lighting conversions.
    - Prepared new cooling towers for operation.
    - Replacement kitchen equipment, including a new commercial-grade stove, grill, oven, and dishwasher.
    - Substantial rehabilitation of first floor restrooms.
  - Police Department
    - Removal and replacement of both boilers.
    - Replacement of 80 large uninterruptible power supply (UPS) batteries.
    - Replacement chiller condenser motor and compressor contactors.
  - Fire Stations
    - Removal and replacement of a cracked overhead sanitary pipe at Station 24.
    - Replacement air conditioning unit and furnace blower motor at Station 22.
  - Fleet Services
    - Repaired the wash bay heater and installed a new blower motor.
    - Installation of a new gas valve assembly and control board.
  - Other Facilities
    - Installation of new time management system and associated wiring at Public Works and Fleet Services.
    - Installation of new security cameras and associated wiring at Village Hall, Fleet Services, and Public Works.

# 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1.2%	1.5%	1.1%	2.0%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	447,605	520,110	514,290	534,490	2.8%
Employee Benefits	202,387	230,320	224,970	223,110	-3.1%
Misc. Employee Expenses	5,085	6,750	6,350	6,750	0.0%
Commodities	23,584	25,700	25,600	26,400	2.7%
Contractual Services	576,741	858,650	809,280	681,270	-20.7%
Capital Outlay	52,894	36,500	21,500	16,500	-54.8%
Cost Allocation	(136,940)	(155,100)	(148,070)	(136,950)	-11.7%
<b>Total</b>	<b>1,171,357</b>	<b>1,522,930</b>	<b>1,453,920</b>	<b>1,351,570</b>	<b>-11.3%</b>

### **Budget Highlights**

#### *Salaries and Wages*

The 2.8% (\$14,380) increase is due to adjustments in full-time employee wages.

#### *Employee Benefits*

The 3.1% (\$7,210) decrease is primarily due to a reduction in employer health insurance contributions.

#### *Contractual Services*

The 20.7% (\$177,380) decrease is primarily due to a combination of factors, including the elimination of projects completed during the previous budget year at Village Hall and the facility located at 640 Illinois Boulevard, as well as a reduction in funding allocated for landline/telephone expenses.

#### *Capital Outlay*

The 54.8% (\$20,000) decrease is due to the elimination of an electric vehicle charging station installation completed during the previous budget year.

#### *Cost Allocation*

Cost allocations represent payments made by funds responsible for specific expenses to reimburse the fund that initially incurred those costs. To accurately reflect these transactions, the reimbursing fund records an expenditure, while the reimbursed fund records a corresponding reduction in expenditures. These costs fluctuate in direct relation to other divisional expenses, increasing or decreasing as corresponding costs change.

### Description

The Fleet Services Division is responsible for the regular and emergency maintenance of more than 300 Village vehicles and pieces of equipment. A comprehensive preventive maintenance program reduces downtime, limits road service calls, and minimizes unscheduled repairs. The Division is staffed by five full-time mechanics, a part-time staff assistant, a part-time shop assistant, and a supervisor.

	2024	2025	2026
<b>FTE's – Full Time</b>	4.30	4.50	5.35
<b>FTE's – Part Time</b>	0.50	1.00	1.00

### 2025 Accomplishments

- Received the Automotive Service Excellence (ASE) Blue Seal Award for the 26<sup>th</sup> consecutive year.
- Continued in-house upfitting, preparing 8 Police Department vehicles and 3 Fire Department vehicles for service.
- Performed over 7,500 repairs and preventative maintenance checks to various vehicles and pieces of equipment.
- Incorporated a fifth full-time mechanic into daily operations.
- Prepared 4 Public Works vehicles, 4 Development Services vehicles, 3 Fire Department Administration vehicles, and 3 ambulances for service.

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	99%	95%	94%	95%
	Maintain consistency in scheduling repairs, reducing the need for emergency or unscheduled repairs	Percent of repairs that are scheduled	96%	82%	70%	80%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	605,257	721,580	662,250	749,230	3.8%
Employee Benefits	218,007	264,000	245,920	263,150	-0.3%
Misc. Employee Expenses	11,765	10,770	14,050	13,950	29.5%
Commodities	558,668	718,600	721,250	608,750	-15.3%
Contractual Services	539,968	523,300	555,030	555,270	6.1%
Capital Outlay	74,955	21,000	65,500	47,000	123.8%
Cost Allocation	(316,140)	(361,480)	(360,640)	(357,980)	-1.0%
<b>Total</b>	<b>1,692,481</b>	<b>1,897,770</b>	<b>1,903,360</b>	<b>1,879,370</b>	<b>-1.0%</b>

## Budget Highlights

### *Salaries and Wages*

The 3.8% (\$27,650) increase is primarily due to adjustments in full-time staff wages.

### *Miscellaneous Employee Expenses*

The 29.5% (3,180) increase is due to an increase in funding allocated to staff training and an expansion of the Village's uniform service to account for the previous addition of a fifth full-time mechanic.

### *Commodities*

The 15.3% (\$109,850) decrease is in response to projections in the anticipated cost of unleaded and diesel fuel.

### *Contractual Services*

The 6.1% (\$31,970) increase is due to additional funding for the maintenance of Fire Department vehicles/apparatus.

### *Capital Outlay*

The 123.8% (\$26,000) increase is due to requests for new equipment, including replacement portable radios and a replacement landscape equipment trailer.

### *Cost Allocation*

Cost allocations represent payments made by funds responsible for specific expenses to reimburse the fund that initially incurred those costs. To accurately reflect these transactions, the reimbursing fund records an expenditure, while the reimbursed fund records a corresponding reduction in expenditures. These costs fluctuate in direct relation to other divisional expenses, increasing or decreasing as corresponding costs change.

# FAST ACTION SERVICE TEAM

Village of Hoffman Estates

## Description

The Fast Action Service Team (FAST) is responsible for promptly addressing smaller-scale service requests from residents and Village staff. By providing timely assistance for a variety of maintenance needs, the Division helps minimize disruptions to other Public Works operations. When capacity allows, FAST personnel also support other divisions and departments with additional labor needs. The team consists of three full-time maintenance employees and is overseen by a shared supervisor.

	2024	2025	2026
FTE's – Full Time	0.83	0.83	0.83



## 2025 Accomplishments

- Provided approximately 8,000 utility locates Village-wide including large-scale projects such as ongoing data center construction in north and west Hoffman Estates.
- Coordinated the contract replacement of over 1,800 sidewalk squares during the annual Sidewalk Replacement Program. Inspected 133 miles of sidewalk in preparation for the 2026 program.
- Responded to over 1,600 residential requests for service.
- Coordinated the annual recycling extravaganza, accepting materials from 650 residents. This included 16,500 pounds of electronics, 16,500 pounds of documents for shredding, over 250 gallons of paint to be repurposed, and 550 pounds of batteries, among other items.

# FAST ACTION SERVICE TEAM

Village of Hoffman Estates

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Infrastructure	Provide exceptional customer service by responding to external service requests within 24hrs	% of customer service requests resolved within 24hrs	95%	94%	95%	96%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	157,990	160,640	159,050	175,740	9.4%
Employee Benefits	47,647	49,100	48,090	54,070	10.1%
Misc. Employee Expenses	850	1,100	1,100	1,100	0.0%
Commodities	5,335	7,250	5,800	6,500	-10.3%
Contractual Services	26,213	19,820	19,050	20,870	5.3%
Capital Outlay	7,432	-	-	-	N/A
<b>Total</b>	<b>245,467</b>	<b>237,910</b>	<b>233,090</b>	<b>258,280</b>	<b>8.6%</b>

## Budget Highlights

### Salaries and Wages

The 9.4% (\$15,100) increase is due to adjustments in overtime wages.

### Employee Benefits

The 10.1% (\$4,970) increase is primarily due to higher employer health insurance and IMRF contributions.

### Commodities

The 10.3% (\$750) decrease is due to a reduction in funding for the purchase of ADA ramps, which are now largely provided by the awarded Sidewalk Replacement Program contractor.

### Description

The Storm Sewer Division maintains and repairs all Village-owned storm sewer infrastructure and drainage channels, including 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 of drainage systems and lake or pond outfalls are performed to reduce flooding risks during heavy rain events. The Division is staffed by two full-time employees, with additional shared personnel and a shared supervisor. The Storm Sewer Division now operates under the Traffic Operations Division.

	2024	2025	2026
<b>FTE's – Full Time</b>	0.83	0.83	2.16

### 2025 Accomplishments

- Performed extensive creek line maintenance in the Salt Creek tributary (Parcel A) and Poplar Creek Schaumburg Branch (Parcel B).
- Rebuilt or repaired catch-basins, inlets, and failed storm sewer pipes at 26 sites.
- Flushed/cleaned 6,400 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Infrastructure	Promote efficiency by reducing the number of labor hours used per catch basin rebuild.	Labor hours per catch basin rebuild.	17.1	16.8	16.5	16.0

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	102,364	175,090	154,440	210,930	20.5%
Employee Benefits	38,283	81,780	76,550	98,500	20.4%
Misc. Employee Expenses	4,236	5,000	5,000	5,100	2.0%
Commodities	3,541	8,900	8,400	3,400	-61.8%
Contractual Services	18,484	250,730	223,710	197,930	-21.1%
<b>Total</b>	<b>166,908</b>	<b>521,500</b>	<b>468,100</b>	<b>515,860</b>	<b>-1.1%</b>

### Budget Highlights

#### *Salaries and Wages*

The 20.5% (\$35,840) increase is due to adjustments in full-time staff wages.

#### *Employee Benefits*

The 20.4% (\$16,720) increase is due to higher employer health insurance and IMRF contributions.

#### *Contractual Services*

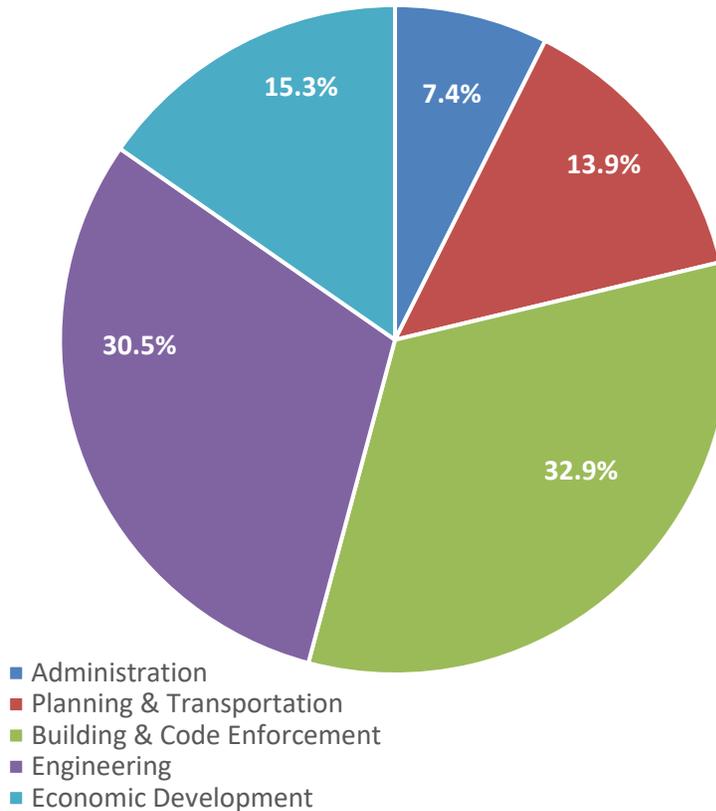
The 21.1% (\$52,800) decrease is primarily due to the elimination of funding allocated for contractual storm sewer cleaning.

# 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.

<b>Total Budget</b>	<b>\$6,805,920</b>
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**Annual Expenses by Division**



# DEVELOPMENT SERVICES DEPARTMENT

## Annual Expenses by Division

Division	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Administration	469,070	473,710	466,210	504,060	6.4%
Planning & Transportation	999,709	1,126,550	986,570	943,340	-16.3%
Building & Code Enforcement	1,754,576	2,013,140	2,047,280	2,239,210	11.2%
Engineering	1,662,504	1,970,730	1,904,720	2,076,170	5.4%
Economic Development	1,140,278	1,227,570	1,166,390	1,043,140	-15.0%
<b>Total</b>	<b>6,026,137</b>	<b>6,811,700</b>	<b>6,571,170</b>	<b>6,805,920</b>	<b>-0.1%</b>

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	3,237,588	3,681,960	3,717,790	3,893,020	5.7%
Employee Benefits	1,345,938	1,442,580	1,412,850	1,652,660	14.6%
Misc. Employee Expenses	55,813	111,650	82,760	109,300	-2.1%
Commodities	22,221	30,500	27,680	30,920	1.4%
Contractual Services	1,484,697	1,629,340	1,413,760	1,203,040	-26.2%
Capital Outlay	5,376	20,950	18,820	24,150	15.3%
Cost Allocation	(125,496)	(105,280)	(102,490)	(107,170)	1.8%
<b>Total</b>	<b>6,026,137</b>	<b>6,811,700</b>	<b>6,571,170</b>	<b>6,805,920</b>	<b>-0.1%</b>

# DEVELOPMENT SERVICES ADMINISTRATION

Village of Hoffman Estates

## Description

The Development Services Administration Division oversees and supports all programs and operations of the Development Services Department's four divisions (Building & Code Enforcement, Economic Development, Engineering, and Planning & Transportation), including 35 full-time employees. Responsibilities include preparing budgets and capital improvement plans, coordination of internal and external Department communications, providing direction on various economic development and long-range planning functions, overseeing various special projects, coordinating major development projects, and management of the Community Development Block Grant (CDBG) Program. The Division includes the Director and Community Planner II.

	<u>2024</u>	<u>2025</u>	<u>2026</u>
FTE's – Full Time	2.10	2.00	2.00



**HOFFMAN ESTATES**  
Where Business Counts

Village of Hoffman Estates  
Economic Development Department

**BUSINESS  
RESOURCE  
GUIDE**

Updated April 2024  
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Hoffman Estates Village Hall  
1900 Howard Rd Hoffman Estates, IL 60149  
www.hoffmanestates.org

# DEVELOPMENT SERVICES ADMINISTRATION

## Village of Hoffman Estates

### 2025 Accomplishments

- Participated in selection of BS&A as new Enterprise Resource Planning (ERP) program and facilitated Department implementation of the system scheduled to go-live in 2026.
- Supported General Government roll out of new Village website including complete reorganization of all Development Services website content.
- Facilitated efforts to advance on-site redevelopment and associated off-site ComEd improvements necessary to support full build-out of the Compass Data Center located on the old Sears HQ.
- Facilitated zoning approvals, reviews, and ongoing inspections for key redevelopment projects including Kensington Fields Townhomes, Grand Reserve at Barrington Square Town Center, Microsoft Data Center, and Fire Station 21.
- Coordinated efforts to advance full redevelopment of the Bell Works site, including initial construction on the townhomes, continued planning of the apartments, build-out of the west portion of the buildings, and reevaluation of the TIF Redevelopment Agreement.
- Provided support for long range planning efforts, including initiation of Hello, Hoffman comprehensive & strategic plan, adoption of the Hoffman in Motion Multimodal Plan, implementation of the Barrington Road I-90 Sub-Area Plan, and initiation of the Prairie Stone Parkway Access Study.
- Provided communication and other support for implementation of over \$12M in capital improvement projects in 2025, including reconstruction of the Village Hall parking lot.
- Managed the Village's CDBG Program through public and private infrastructure and facilities funding as well as final 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Organizational Development	Continue to encourage staff development and performance through effective evaluation and review by completing 100% of employee evaluations in a timely manner	Percent of employee evaluations completed within 30 days	100%	100%	100%	100%

# DEVELOPMENT SERVICES ADMINISTRATION

Village of Hoffman Estates

## Annual Expenses by Class

Class	2024 Actual	2024 Budget	2025 Estimate	2026 Budget	% Change
Salaries	281,875	300,350	298,980	315,680	5.1%
Employee Benefits	111,196	103,880	102,110	123,920	19.3%
Misc. Employee Expenses	5,295	6,290	6,290	6,290	0.0%
Commodities	3,853	4,250	3,530	4,030	-5.2%
Contractual Services	66,850	58,940	55,300	53,530	-9.2%
<b>Total</b>	<b>469,070</b>	<b>473,710</b>	<b>466,210</b>	<b>503,450</b>	<b>6.3%</b>

## Budget Highlights

### *Salaries & Wages*

The 5.1% increase in salaries is primarily due to salary adjustments.

### *Employee Benefits*

There was a 19.3% change from increase in benefit costs.

### *Misc. Employee Expenses*

No change.

### *Commodities*

5.2% decrease due to reduced photocopy expenses.

### *Contractual Services*

The 9.2% decrease is due to reduced IT User Charges.

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

### Description

The Planning & Transportation Division is responsible for guiding quality development in the community that is consistent with the Village's Municipal Code and Comprehensive Plan. The Division coordinates the multi-department development review process and assists residents, developers and businesses through the development review and approval process from project concept through Planning and Zoning Commission and Village Board consideration. As needed, the Division drafts zoning, subdivision and other Municipal Code text amendments. The Division also oversees the creation and implementation of 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>2024</u>	<u>2025</u>	<u>2026</u>
<b>FTE's – Full Time</b>	5.00	5.00	4.50
<b>FTE's – Part Time</b>	0.41	0.13	0.03



# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

### 2025 Accomplishments

- Successfully facilitated adoption of the Hoffman in Motion Multimodal Transportation Plan. The effort included extensive public engagement with 2700+ unique project website views, 550+ community survey responses, 300+ in-person attendees at two engagement events, and 150+ attendees at pop-up events. The plan contains an action plan with physical infrastructure and policy and program recommendations to be implemented over the next 20+ years.
- Initiated Hello, Hoffman – the combined Comprehensive and Strategic Plan effort. Phase 1 (*Where are we now?*) of the effort concluded in 2025 with over 1000+ participants via an online community survey and over 10 events.
- Managed the development plan review process for over 40 projects, including the following major developments: Compass Data Center, Bell Works Townhomes, Bell Works Apartments, Kensington Fields Townhomes, and Grand Reserve Apartments.
- Substantially completed drafting of the Unified Development Code (UDC). The goal of UDC 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. Adoption is expected in early 2026.
- Managed the implementation of new software (BS&A) to serve as the Village’s Enterprise Resource Planning (ERP) program.
- Served as liaison to newly formed Plan Commission (previously Planning & Zoning Commission). Provided training for new members.
- Provided support to the Spatial Technology Division with data cleanup, map creation, and updating internal and public facing web maps.

# PLANNING & TRANSPORTATION

## Village of Hoffman Estates

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%	50%	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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	512,314	586,740	535,710	544,860	-7.1%
Employee Benefits	221,273	230,320	218,670	232,420	0.9%
Misc. Employee Expenses	5,628	6,700	6,700	7,580	13.1%
Commodities	2,073	5,350	4,240	5,000	-6.5%
Contractual Services	320,827	340,040	265,750	195,480	-42.5%
Cost Allocation	(62,406)	(42,600)	(44,500)	(42,000)	-1.4%
<b>Total</b>	<b>999,709</b>	<b>1,126,550</b>	<b>986,570</b>	<b>943,340</b>	<b>-16.3%</b>

## Budget Highlights

### *Salaries & Wages*

Salaries and wages decreased 7.1% due to a portion of Planner's II salary being allocated to other departments in 2025

### *Misc. Employee Expenses*

The 13% increase is due to anticipated conference attendance in increase in cost for membership dues for professional organizations.

### *Commodities*

The 6.5% decrease is due to decrease in photocopy expenses.

### *Contractual Services*

The 42.5% decrease is due to a reduction in telephone, IT charges, and professional services.

### *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.

# BUILDING & CODE ENFORCEMENT

## Village of Hoffman Estates

### Description

The Code Enforcement Division is responsible for ensuring compliance with all Village codes relating to building construction, property maintenance, environmental health regulations, and zoning requirements 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 Financial Assistant personnel salaries shared with the Finance Department.

	2024	2025	2026
FTE's – Full Time	13.40	14.50	15.00
FTE's – Part Time	1.59	1.09	1.09



# BUILDING & CODE ENFORCEMENT

## Village of Hoffman Estates

### 2025 Accomplishments

- Managed an increase in building permit volume and over 15% increase in building inspection activity over previous 3 years. Permit revenues for 2025 are on track to meet the budgeted forecasts.
- Completed multiple technical and complex plan reviews and inspections of significant commercial projects including, Fire Station 21, Microsoft Data Center, Compass Data Center, Belle Tire, Dar-Ul-Ilm, Rookies, Marriot Hotel, St. Alexius Parking Garage repairs, Shangri-La Dispensary, Airdrie Estates single-family homes, Kensington Fields Townhomes, multiple Bell Works tenant build-outs including parking garage repairs, Convergent, Game Night Out, Bell Market and West side demolition.
- Continued to play a key role in the Bell Works redevelopment project. The east side has achieved 95% 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.
- Managed an increase in the number of properties in the Residential Rental Housing Program and provided ongoing education to property owners about the requirements of the program.
- Resolved several complex property maintenance cases, including commercial properties and hotels.
- Facilitated staff training on the significant changes to code as a result of the new State laws, streamlined office policies, emerging technologies and the adoption of the 2021 International Codes.
- Continued full operation of health inspection program with roughly 528 inspections in 2025. Remained proactive with updated guidance from State and Federal levels in order to ensure best practices and overall food safety.
- Enhanced online portal for permitting and online service. Several other key technology projects were undertaken, including implementation of BS&A as new enterprise resource planning (ERP) system, and implementation and training for the new timesheet reporting system, UKG Ready.

# BUILDING & 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Technology	Ensure 95% of building permit applications are processed within 10 days	Percentage of permits processed	98%	98%	98%	98%

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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%

# BUILDING & CODE ENFORCEMENT

Village of Hoffman Estates

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	1,147,912	1,297,450	1,342,740	1,421,800	9.6%
Employee Benefits	479,485	538,710	539,310	633,520	17.6%
Misc. Employee Expenses	16,000	29,060	24,130	31,510	8.4%
Commodities	5,564	9,450	8,200	10,150	7.4%
Contractual Services	105,616	138,470	132,900	141,170	1.9%
<b>Total</b>	<b>1,754,576</b>	<b>2,013,140</b>	<b>2,047,280</b>	<b>2,238,150</b>	<b>11.2%</b>

## Budget Highlights

### *Salaries & Wages*

The 9.6% increase is due to annual compensation increases and staff promotions.

### *Employee Benefits*

The 17.6% increase is due to changes in employee benefits and staff promotions.

### *Miscellaneous Employee Expenses*

The 8.4% 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 7.4% increase is due to additions in printing & binding notices, postings and photocopy expenses.

### *Contractual Services*

The 1.9% increase is due to third party consultants hired for inspection services.

### 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, monitoring traffic operations and coordination with other agencies for local and regional projects and seeking funding opportunities. The Division also directs project design, inspection services, and all project management for Village infrastructure projects such as street revitalization, sidewalk improvements, drainage improvements, and water & sewer utility projects. The Division consists of 10 full time positions and part time seasonal interns. 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 street revitalization, Community Rating System, floodplain management, IEPA General Storm Water Permit, stormwater, sanitary sewer, and water infrastructure improvements, preparation of grant applications, site development review and construction inspection among many others. Many 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>2024</u>	<u>2025</u>	<u>2026</u>
<b>FTE's – Full Time</b>	9.00	9.00	10.00
<b>FTE's – Part Time</b>	1.37	1.90	0.99



### 2025 Accomplishments

- Completed nearly 500 permit reviews and nearly 1,000 permit inspections.

#### Streets and Related

- Managed the completion of 8.9 miles of street rehabilitation (resurfacing and reconstruction) for a total investment of \$7.6 million.
- Managed the completion of preventative maintenance crack sealing of over 10 miles of streets.
- Design engineering completed for Gannon Drive and Jones Road STP resurfacing projects scheduled for construction in 2026.

#### Water

- Managed the completion of approximately 1 mile of water main replacement over 5 for a total investment of \$2.5 million within the scope of the Street Revitalization Project.

#### Sanitary Sewer

- Managed the completion of various repairs for a total investment of over \$500,000 within the scope of the Street Revitalization Project.
- Completed design and bidding for a nearly \$1 million investment in trenchless pipe rehabilitation.

#### Stormwater

- Managed the completion of the 2024 Stormwater Improvement Project which rehabilitated over 1.25 miles of Corrugated Metal Pipe for a total investment of over \$1.3 million.
- Completed design and bidding for an additional 2.25 miles of Corrugated Metal Pipe rehabilitation for expected completion in 2026.

#### Facilities

- Managed the completion of the Village Hall Parking Lot reconstruction project.

## 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 stormwater management projects.

Board Goal	Department Goals and Objectives	Measure	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	985,998	1,151,530	1,209,900	1,245,100	8.1%
Employee Benefits	406,631	431,420	419,550	513,490	19.0%
Misc. Employee Expenses	4,556	14,920	12,430	8,750	-41.4%
Commodities	3,121	4,350	4,080	4,200	-3.4%
Contractual Services	256,822	347,560	239,940	280,480	-19.3%
Capital Outlay	5,376	20,950	18,820	24,150	15.3%
<b>Total</b>	<b>1,662,504</b>	<b>1,970,730</b>	<b>1,904,720</b>	<b>2,076,170</b>	<b>5.4%</b>

## Budget Highlights

### *Salaries & Wages*

The 8.1% increase is related to an increase in part-time employee hours, shift of one part-time FTE to full-time FTE, and annual salary increases.

### *Employee Benefits*

The 19.0% increase is due to health insurance increases in our general health insurance provided by the IPBC.

### *Misc. Employee Expenses*

The 41.4% decrease is due to decrease in training and professional dues and membership fees.

### *Commodities*

The funding is consistent with previous year.

*Contractual Services*

The 19.5% decrease is due to a reduction in contractual services.

*Capital Outlay*

The 15.3% increase is due to cyclical demand for traffic counting equipment replacement.

# 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	2025	2026
FTE's – Full Time	3.00	3.00	3.00



### 2025 Accomplishments

- Worked to promote the Stonington & Pembroke TIF. Met or contacted all property owners in the TIF.
- Continued to promote Bell Works Chicagoland by organizing several meetings at the Metroburb and celebrated many ribbon cuttings. Also engaged in marketing activities to assist new leases into the mixed-use project.
- Attended the tradeshows and networking events learn new ideas, promote Hoffman Estates, and make new connections. These events included the ICSC Las Vegas and Chicago shows, the Escape the Cold Aisle data center event, the Bisnow Midwest Data Center conference, Connect CRE Midwest Multi-family conference, other Bisnow events, Real Estate Journal events, and more.
- Improved the Business Retention and Expansion program by visiting more than 10 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 northern portion of Hoffman Estates, 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 to attract new investment to the community.
- Implemented a new economic development focused CRM software to help manage business attraction, retention, and incentive management projects.
- 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 2025.
- Sponsored and participated with Next Level Northwest. Ultimately, the group chose to dissolve after the need for which it was created in 2017 has been diminished thus the five founding communities along with Wintrust as the main private sector partner determined to dissolve the organization yet still work to provide small businesses help.
- Assisted the Economic Development Commission to host several events throughout the year including two C-Suite Discussions and a commercial real estate event during a Windy City Bulls game at the NOW Arena with over 150 people signed up.
- 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 had events such as USA Volleyball and USA Gymnastics.
- Completed a redesign of the VisitHoffman.com website and brand for the Tourism Division.
- Assisted the Arts Commission to host several events, such as the Summer Sounds on the Green, a zine fest, 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; support the redevelopment of the AT&T campus into a “Metroburb.” Continue to promote investment in all shopping centers. Work to activate the Stonington & Pembroke TIF District with maker-retailers.						
Board Goal	Department Goals and Objectives	Measure	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	5	5	8	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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	25	60	75	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	96%	98.2%	98.3%	96%
	Continue to recruit office/industrial businesses to increase the occupancy rate to 80% by the end of the year	Percent of office/industrial occupancy rate within the Village	58%	76.8%	80%	85%
	Attract at least 2 industrial projects by the end of the year	Number of new industrial projects	2	2	2	2

# ECONOMIC DEVELOPMENT

## Village of Hoffman Estates

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	309,489	345,890	330,460	365,580	5.7%
Employee Benefits	127,352	138,250	133,210	149,310	8.0%
Misc. Employee Expenses	24,334	54,680	33,210	55,170	0.9%
Commodities	7,611	7,100	7,630	7,540	6.2%
Contractual Services	734,582	744,330	719,870	530,710	-28.7%
Cost Allocation	(63,090)	(62,680)	(54,990)	(65,170)	4.0%
<b>Total</b>	<b>1,140,278</b>	<b>1,227,570</b>	<b>1,169,390</b>	<b>1,043,140</b>	<b>-15.0%</b>

### Budget Highlights

#### *Salaries & Wages*

The 5.7% increase is due to annual merit increases.

#### *Employee Benefits*

The 8.0% increase is due to increased health insurance costs.

#### *Commodities*

The 6.2% increase is due to subscription prices rising for periodicals and publications.

#### *Contractual Services*

The 28.7% decrease is due to sales tax incentive agreements expiring.

#### *Cost Allocation*

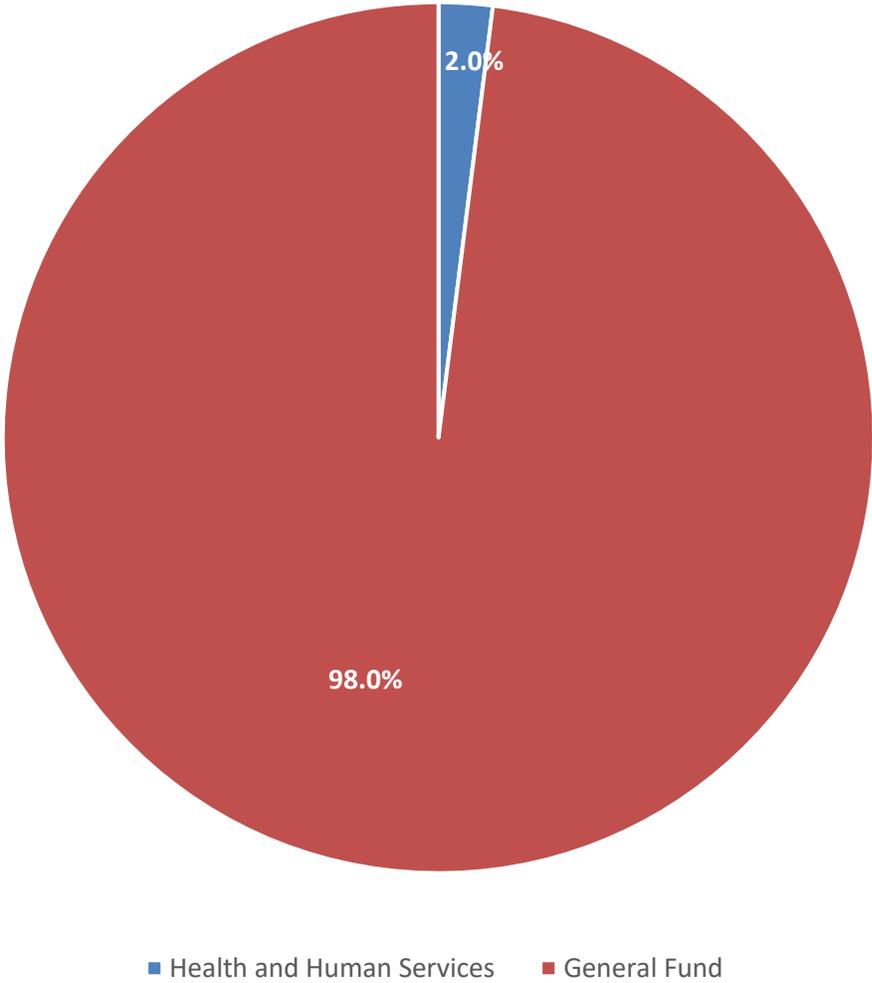
Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is an increase 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	\$ 1,699,880
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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, one full-time grant-based clinical therapist, five part-time unpaid externs, and one full-time therapy dog. 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, group 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.

	2024	2025	2026
<b>FTE’s – Full Time</b>	8.00	8.00	8.00
<b>FTE’s – Part Time</b>	2.35	2.35	2.55



### 2025 Accomplishments

- Health and Human Services accomplished the goal of Hoffman Estates being recognized as a Dementia Friendly Community through Dementia Friendly America. A dementia-friendly community is a place where people with dementia are understood, respected, and supported through inclusive environments, increased public awareness, reduced stigma, and adapted services that empower individuals to stay active, engaged, and connected.
- HHS expanded the Dementia Friendly Community Committee, which is made up of representatives from local hospitals, businesses, agencies, Park District, churches, and community members who worked together to implement programming that assist those experiencing Dementia and their caregivers. Programming included three community workshops, an older adult resource fair, an educational support group for employees with aging parents, a therapy support group for older adults, monthly WITS workout classes for community members and implemented activities for brain health at monthly senior commission luncheons.
- Health and Human Services continued programming for the Cook County Healthy Communities Behavioral Health Initiative Grant. Grant funds were utilized to expand outreach and mental health services in the Hoffman Estates community. HHS started a food pantry for clients located in the HHS lobby, hosted a parenting workshop at Advance Preschool on Coping with Adverse Childhood Experiences, a community workshop on mental health in the South Asian community at Shree Jalaram Mandeer, a celebrating diversity and understanding implicit bias lunch and learn for employees, a self-care mother's tea and soundbath experience, a community building Pride event, and a couples workshop. HHS attended community outreach events at local schools, organized two resource events with the Police Department for the community and a psychoeducational group in Spanish for community members. HHS implemented a quarterly Dinner and Dialogue series which invites community members to attend a dinner and workshop on a variety of topics including talking with your teens about healthy relationships and exploring life, death and meaning making.
- Health and Human Services expanded programming with Charlie the Therapy Dog. Charlie attended several community events, engaged in Charlie visits with residents, clients and employees, continued the Walks with Charlie program for employees, and participated in 332 therapy sessions with clients. HHS developed an educational support series entitled the Human-Animal Bond which explores mental health and building connection through our relationships with animals.
- HHS continued to provide in-person and telehealth services for mental health counseling. Clinical psychology staff provided 4,732 hours of therapy services. These services include individual

therapy for adults and children, couples therapy, family therapy, group therapy and intake sessions. Psychology staff completed 13 psychological testing batteries. Health and Human Services staff assisted 102 residents for emergency assistance through the Salvation Army, Nicor Share, and Lending Closet programs.

- HHS provided vaccine clinics for the community by appointment for residents. Nursing staff administered 1,770 antigens and preventative health screens for adults, and 3,911 antigens for children through the vaccine program and preschool vision and hearing screens.
- Health and Human Services oversaw the Self-help fund for the Village. Through this program, HHS was able to provide resources and support for residents. Support included addressing emergency shelter, food insecurity, rental assistance, clothing and hygiene products for families who had been impacted by a fire, home repair for veterans and residents with disabilities, household items for families experiencing hardship, and support for children at a local school for the holidays.
- HHS established and maintained partnerships including: a 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 ninth annual Holiday Giving Tree Program. The Holiday Giving Tree program spreads joy by collecting and delivering heartfelt gifts to senior citizens and children in need, making the season brighter for those who need it most. Residents in need are identified and paired with employees, local businesses and community members who provide gifts for the holidays.
- HHS continues to develop and implement services for Village Employees. In 2025, HHS implemented a 6 week Employee Fitness Challenge *Star Trak*, Flu Shot Clinics, a 4 week October Walking Challenge, Year-long Employee Reading Challenge and hosted 1 Employee Blood Drive.

# 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1,303	1,667	1,770	1,580
	Promote child wellness to ensure immunization completion rate and preventative screening	Number of antigens administered to children and vision and hearing screenings.	2,764	3,789	3,911	3,488
	Promote psychological assessment and treatment to the community	Number of mental health treatment sessions held	3,624	3,617	4,732	3,991

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	835,213	948,050	930,970	1,059,500	11.8%
Employee Benefits	356,151	343,950	331,050	396,280	15.2%
Misc. Employee Expenses	10,129	10,460	10,460	13,930	33.2%
Commodities	32,383	68,170	57,410	64,020	-6.1%
Contractual Services	128,259	179,300	137,980	166,150	-7.3%
<b>Total</b>	<b>1,362,135</b>	<b>1,549,930</b>	<b>1,467,870</b>	<b>1,699,880</b>	<b>9.7%</b>

## Budget Highlights

### Salaries & Wages

The 11.8% increase is due to intern overtime allocations and annual salary increases.

# HEALTH & HUMAN SERVICES

Village of Hoffman Estates

## *Employee Benefits*

The 15.2% increase is due to corresponding increases in benefit usage.

## *Misc. Employee Expenses*

The 33.2% increase is due to licensure fees that occur bi-annually and travel and training expenses for staff.

## *Commodities*

The 6.1% decrease is due to decreases in emergency Covid supplies.

## *Contractual Services*

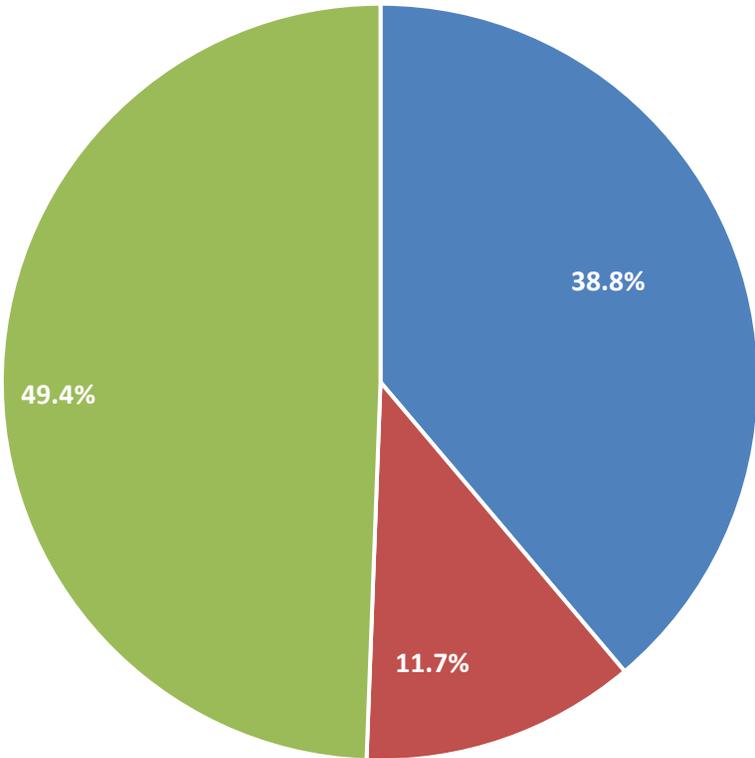
The 7.3% decrease is due to budgeting allocation of professional services related to the Cook County Mental Health Grant.

# 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	\$709,220
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Annual Expenses by Commission



■ Fouth of July Commission ■ Fire & Police Commission ■ Misc. Boards & Commissions

# BOARDS & COMMISSIONS

## Annual Expenses by Commission

Commission	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Fourth of July Commission	215,153	241,110	253,480	275,500	14.3%
Fire & Police Commission	39,962	96,780	97,890	83,280	-13.9%
Misc. Boards & Commissions	297,042	332,080	326,930	350,440	5.5%
<b>Total</b>	<b>552,156</b>	<b>669,970</b>	<b>678,300</b>	<b>709,220</b>	<b>5.9%</b>

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	80,034	79,390	88,110	83,520	5.2%
Employee Benefits	37,983	39,790	39,090	42,910	7.8%
Misc. Employee Expenses	800	1,600	400	1,600	0.0%
Commodities	96	1,100	100	600	-45.5%
Contractual Services	433,244	548,090	550,600	580,590	5.9%
<b>Total</b>	<b>552,156</b>	<b>669,970</b>	<b>678,300</b>	<b>709,220</b>	<b>5.9%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Contractual Services	215,153	241,110	253,480	275,500	14.3%
<b>Total</b>	<b>215,153</b>	<b>241,110</b>	<b>253,480</b>	<b>275,500</b>	<b>14.3%</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.

## 2025 Accomplishments

- Hired four new Probationary Police Officers.
- Two Police commanders were promoted, and two Police sergeants were promoted.
- A Firefighter entry-level testing process was completed, and an eligibility list was published.
- One Fire Lieutenant was promoted.

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	6,633	2,000	11,000	2,000	0.0%
Employee Benefits	133	150	260	150	0.0%
Misc. Employee Expenses	800	1,600	400	1,600	0.0%
Commodities	-	1,000	-	500	-50.0%
Contractual Services	32,396	92,030	86,230	79,030	-14.1%
<b>Total</b>	<b>39,962</b>	<b>96,780</b>	<b>97,890</b>	<b>83,280</b>	<b>-13.9%</b>

## Budget Highlights

### *Contractual Services*

The 14.1% decrease is due to no police sergeant promotional exam needed in 2026.

### *Commodities*

The 50% decrease is due to a decrease in Police and Fire candidate recruitment supplies.

# MISCELLANEOUS BOARDS & COMMISSIONS

Village of Hoffman Estates

## Description

The Miscellaneous Boards and Commissions include all 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.

	2024	2025	2026
FTE's – Full Time	1.00	1.00	1.00



# MISCELLANEOUS BOARDS & COMMISSIONS

Village of Hoffman Estates

## Annual Commission Budgets

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Sister Cities	27,046	21,790	21,490	22,790	4.6%
Commission for Seniors	18,231	37,130	37,090	37,130	0.0%
Youth	3,668	9,100	7,300	9,100	0.0%
Emerging Technologies	-	100	100	100	0.0%
Historical Sites	-	-	-	-	N/A
Cultural Awareness	7,950	9,700	9,700	9,700	0.0%
Arts	44,357	58,650	54,050	58,650	0.0%
Utilities	796	500	500	500	0.0%
Sustainability	1,854	1,350	1,250	1,450	7.4%
Local Historian	-	100	100	100	0.0%
Celebration	34,984	-	-	-	N/A
Economic Development	676	8,000	3,000	8,000	0.0%
Comm. for the Disabled	5,589	6,500	4,450	6,500	0.0%
Celtic Festival	30,262	20,000	29,840	30,000	50.0%
Platzkonzert Commission	10,142	41,900	41,900	41,900	0.0%
<b>Total</b>	<b>185,555</b>	<b>214,820</b>	<b>210,770</b>	<b>225,920</b>	<b>5.2%</b>

## Annual Expenses by Class

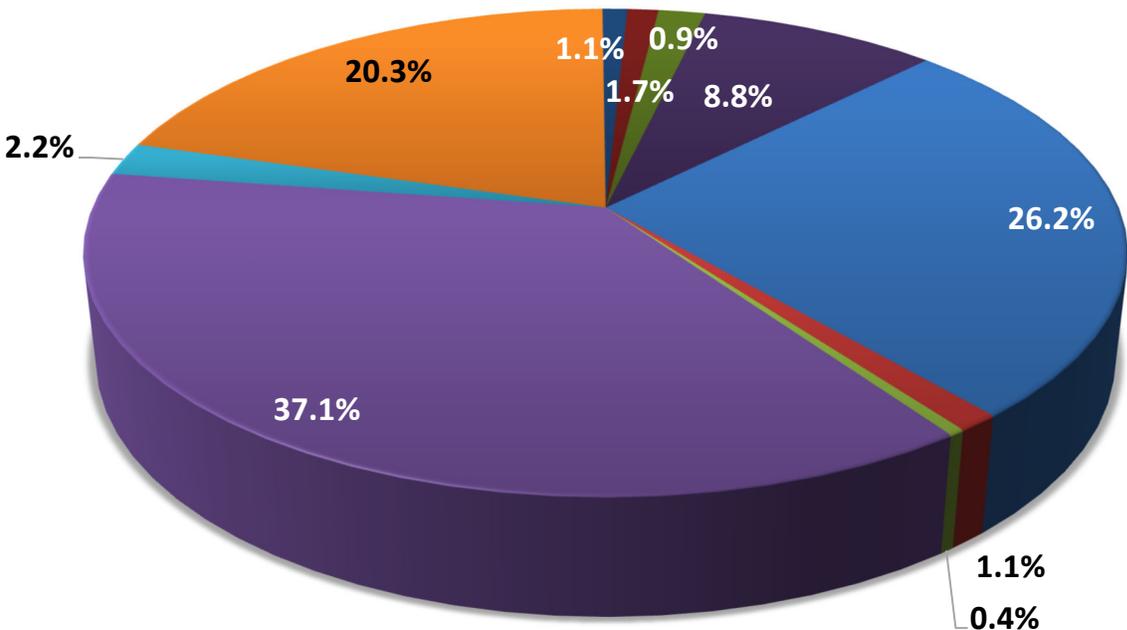
Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	73,401	77,390	77,110	81,520	5.3%
Employee Benefits	37,850	39,640	38,830	42,540	7.3%
Commodities	96	100	100	100	0.0%
Contractual Services	185,695	214,950	210,890	226,060	5.2%
<b>Total</b>	<b>297,042</b>	<b>332,080</b>	<b>326,930</b>	<b>350,220</b>	<b>5.5%</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.

<b>Total Budget</b>	<b>\$10,290,250</b>
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**Annual Expenses by Fund**



- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li><span style="color: blue;">■</span> Motor Fuel Tax Fund</li> <li><span style="color: green;">■</span> Asset Seizure Fund</li> <li><span style="color: cyan;">■</span> Higgins/Hassell Roads TIF Fund</li> <li><span style="color: darkblue;">■</span> Barrington/Higgins TIF Fund</li> <li><span style="color: purple;">■</span> Higgins-Old Sutton TIF</li> </ul> | <ul style="list-style-type: none"> <li><span style="color: red;">■</span> Community Development Block Grant Fund</li> <li><span style="color: purple;">■</span> Municipal Waste Fund</li> <li><span style="color: orange;">■</span> Roselle Road TIF Fund</li> <li><span style="color: darkred;">■</span> Lakewood Center TIF</li> <li><span style="color: darkpurple;">■</span> Stonington/Pembroke TIF</li> </ul> |
|---|---|

# 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
MFT Allotments	2,334,966	2,347,840	2,324,920	2,375,360	1.2%
Investment Earnings	64,424	45,000	45,000	45,000	0.0%
<b>Total Revenues</b>	<b>2,399,390</b>	<b>2,392,840</b>	<b>2,369,920</b>	<b>2,420,360</b>	<b>1.2%</b>
<b>Expenditures</b>					
Contractual Services	43,794	-	-	-	N/A
Transfers Out	2,238,759	3,317,500	3,192,500	2,700,000	-18.6%
<b>Total Expenditures</b>	<b>2,282,553</b>	<b>3,317,500</b>	<b>3,192,500</b>	<b>2,700,000</b>	<b>-18.6%</b>
<b>Net Revenues over Expenditures</b>	<b>116,837</b>	<b>(924,660)</b>	<b>(822,580)</b>	<b>(279,640)</b>	<b>-69.8%</b>

## Budget Highlights

### *MFT Allotments*

The 1.2% increase is based on regional projections.

### *Transfers Out*

The 18.6% decrease is due to less fund balance appropriated for 2026 projects.

# 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.

## 2025 Accomplishments

- Drafted & submitted the 2025-2029 CDBG Consolidated Plan, establishing the goals & objectives for the CDBG program for said years.
- Updated and submitted the Village's Annual Action Plan for Program Year 2025, setting the CDBG funding activities of the coming program year. The Annual Action Plan follows the goals and objectives set forth in the 2025-2029 CDBG Consolidated Plan and will make use of \$229,562 of HUD grant funding.
- Allocated \$199,500 of CDBG funds toward the street rehabilitation project on Grand Canyon Parkway, as part of the Village's annual street revitalization program.
- Updated the repayment requirement schedule for the Single Family Rehabilitation (SFR) program, which will allow for increased participation of eligible homeowners moving forward.
- Closed out the program via CDBG-COVID funds that provided rental/utility assistance, as well as the CDBG-CV project through Health and Human Services (HHS).
- Provided CDBG-COVID funds to an additional project with Clearbrook in the approximate amount of \$44,089.26 to allow for a new HVAC system, which is expected to close by the end of calendar year 2025.
- Completed and closed the CDBG street rehabilitation project on Brookside, Brookside and Huttner, as well as the project on Ascot, Crescent, with sidewalks on Baxter. Similarly, completed and closed the admin project and prior Single Family Rehab (SFR) cycle.
- 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.

# COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Village of Hoffman Estates

## Goals, Objectives and Performance Measures

Provide municipal services in a fiscally responsible manner given current economic conditions, and continue to be a leader in legislative advocacy to protect local government revenue streams and opposed unfunded mandates						
Board Goal	Department Goals and Objectives	Measure	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Target
Fiscal Responsibility	Ensure Community Development Block Grants are properly allocated to maintain a fund balance of 1.5 or less	Grant funding ratio	1.34	1.42	1.45	1.5

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Grant Revenue	341,140	157,600	35,000	267,000	69.4%
Investment Earnings	203	-	-	-	N/A
Reimbursements	7,839	-	9,840	-	N/A
<b>Total Revenues</b>	<b>349,182</b>	<b>157,600</b>	<b>44,840</b>	<b>267,000</b>	<b>69.4%</b>
<b>Expenditures</b>					
Contractual Services	84,359	90,000	29,000	-	-100.0%
Capital Outlay	-	25,000	-	25,000	0.0%
Operating Transfers	215,747	-	-	200,000	N/A
Cost Allocation	62,484	42,600	44,500	42,000	-1.4%
<b>Total Expenditures</b>	<b>362,590</b>	<b>157,600</b>	<b>73,500</b>	<b>267,000</b>	<b>69.4%</b>
<b>Net Revenues over Expenditures</b>	<b>(13,408)</b>	<b>-</b>	<b>(28,660)</b>	<b>-</b>	<b>0.0%</b>

### 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.

### 2025 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 2025.

### Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Federal Seizures	151,455	-	90,000	-	N/A
Interest	3,278	-	2,050	-	N/A
Reimbursements	32,122	-	-	-	N/A
<b>Total Revenues</b>	<b>186,855</b>	<b>-</b>	<b>92,050</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Misc. Employee Expenses	-	500	500	500	0.0%
Contractual Services	38,890	7,500	5,000	11,000	46.7%
Capital Outlay	91,910	23,500	29,800	32,970	40.3%
Transfers Out	140,615	110,000	-	-	-100.0%
<b>Total Expenditures</b>	<b>271,415</b>	<b>141,500</b>	<b>35,300</b>	<b>44,470</b>	<b>-68.6%</b>
<b>Net Revenues over Expenditures</b>	<b>(84,560)</b>	<b>(141,500)</b>	<b>56,750</b>	<b>(44,470)</b>	<b>-68.6%</b>

For FY2026, 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.

	2024	2025	2026
<b>FTE’s – Part Time</b>	.88	.88	.88



## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Charges for Services	3,072,435	3,235,300	3,194,000	3,376,000	4.3%
Investments Earnings	24,839	5,000	18,000	18,000	260.0%
Miscellaneous	205,580	191,680	200,930	208,100	8.6%
Transfers In	-	420,000	420,000	348,000	N/A
<b>Total Revenues</b>	<b>3,302,854</b>	<b>3,851,980</b>	<b>3,832,930</b>	<b>3,950,100</b>	<b>2.5%</b>
<b>Expenditures</b>					
Salaries	46,527	49,020	26,980	14,800	-69.8%
Employee Benefits	22,849	19,740	14,730	4,060	-79.4%
Contractual Services	3,275,331	3,619,140	3,544,050	3,794,000	4.8%
<b>Total Expenditures</b>	<b>3,344,706</b>	<b>3,687,900</b>	<b>3,585,760</b>	<b>3,812,860</b>	<b>3.4%</b>
<b>Net Revenues over Expenditures</b>	<b>(41,852)</b>	<b>164,080</b>	<b>247,170</b>	<b>137,240</b>	<b>-16.4%</b>

# ROSELLE ROAD TIF FUND

Village of Hoffman Estates

## Description

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

## 2025 Accomplishments

- Staff worked with WT Engineering and Burke Engineering to submit a new floodplain map to FEMA for approval after the TIF funded stormsewer work was completed in 2023.
- The Village staff held several meetings with property owners in the TIF to discuss redevelopment of land for commercial purposes. While no projects were completed in 2025, redevelopment agreements were worked on to see those project happen in 2026 or beyond.
- 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	785,404	800,000	800,000	800,000	0.0%
Investment Earnings	149,998	60,000	145,000	60,000	0.0%
<b>Total Revenues</b>	<b>935,402</b>	<b>860,000</b>	<b>945,000</b>	<b>860,000</b>	<b>0.0%</b>
<b>Expenditures</b>					
Employee Benefits	-	620	620	620	0.0%
Professional Services	111,868	1,117,630	67,630	2,092,710	87.2%
<b>Total Expenditures</b>	<b>111,868</b>	<b>1,118,250</b>	<b>68,250</b>	<b>2,093,330</b>	<b>87.2%</b>
<b>Net Revenues over Expenditures</b>	<b>823,534</b>	<b>(258,250)</b>	<b>876,750</b>	<b>(1,233,330)</b>	<b>377.6%</b>

### Professional Services

The 87.2% increase is due to an expectation that funds will be allocated or spent on redevelopment projects before the TIF expires at the end of 2026.

# 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.



## 2025 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 finished renovations for a new retail cannabis location called Shangrila.

# BARRINGTON/HIGGINS ROADS TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	85,812	-	50,000	-	N/A
<b>Total Revenues</b>	<b>85,812</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Professional Services	370,397	294,130	209,170	94,210	-68.0%
Contractual Services	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>370,397</b>	<b>294,130</b>	<b>209,170</b>	<b>94,210</b>	<b>-68.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(284,585)</b>	<b>(294,130)</b>	<b>(159,170)</b>	<b>(94,210)</b>	<b>-68.0%</b>

## Budget Highlights

### *Professional Services*

The 68% decrease is due to a limited amount of funds left in the TIF to be distributed as TIF eligible funds are spent according to a redevelopment agreement with Ala Carte Entertainment.

# HIGGINS/HASSELL ROADS TIF FUND

Village of Hoffman Estates

## Description

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

## 2025 Accomplishments

- Completed the remodel for Playroom Café which opened to great crowds and generate new revenues to the Village and TIF.
- Completed phase I of lining the sanitary main which runs under a building with plans for a new line for under the parking lot and make another outlot more buildable.
- The center owner entered into a contract with a multi-family developer to build just over 300 units on site. Entitlements are expected to be completed this year along with a redevelopment agreement to share TIF revenues.
- Staff worked with the center owner to amend the existing redevelopment agreement and TIF note.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Higgins / Hassel TIF areas. These activities include but were not limited to, tradeshow, online and print publications, speaking engagements and more.

# HIGGINS/HASSELL ROADS TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	634,441	600,000	630,000	630,000	5.0%
Investment Earnings	28,171	15,000	25,000	25,000	66.7%
Note Proceeds	-	-	611,010	-	N/A
<b>Total Revenues</b>	<b>662,611</b>	<b>615,000</b>	<b>1,266,010</b>	<b>655,000</b>	<b>6.5%</b>
<b>Expenditures</b>					
Employee Benefits	-	620	620	620	0.0%
Contractual Services	13,836	222,630	217,630	422,710	89.9%
Debt Service	333,163	-	-	-	N/A
Transfers Out	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>346,999</b>	<b>223,250</b>	<b>829,260</b>	<b>423,330</b>	<b>89.6%</b>
<b>Net Revenues over Expenditures</b>	<b>315,612</b>	<b>391,750</b>	<b>436,750</b>	<b>231,670</b>	<b>-40.9%</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. It is expected there will be two Notes to pay off from a new multi-family project in this TIF that the increment generated will split.

# LAKWOOD 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.

### 2025 Accomplishments

- Significant activity continued at Bell Works Chicagoland, the redevelopment of the former AT&T campus by Inspired by Somerset Development. Work on the west side of the property began with demolition and remodeling the public spaces. Townhome construction also started on the site, though outside of the TIF bounds. The owner also submitted site plans for a new multi-family project, partially in the TIF district. Finally, several tenants finished their buildouts and moved in during the year, such as Game Night Out, Swing Loose, Identiti, Convergint, and First Service Residential. The east side is nearly fully leased.
- Staff participated in several tours and meetings at Bell Works, a Bisnow State of the Suburban market conference and more to promote the development.
- Staff engaged in marketing activities designed to draw attention and drive investment to the Lakewood Center. These activities include but were not limited to, tradeshows, online and print publications, speaking engagements and more.



# LAKWOOD CENTER TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	814,923	550,000	550,000	550,000	0.0%
Investment Earnings	42,118	20,000	25,000	25,000	25.0%
Note Proceeds	7,866,475	-	-	-	N/A
<b>Total Revenues</b>	<b>8,723,517</b>	<b>570,000</b>	<b>575,000</b>	<b>575,000</b>	<b>0.9%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	-	620	620	620	0.0%
Contractual Services	848,316	213,630	72,630	117,710	-44.9%
Capital Outlay	7,866,475	-	-	-	N/A
Transfers Out	-	30,000	-	-	N/A
<b>Total Expenditures</b>	<b>8,714,791</b>	<b>244,250</b>	<b>73,250</b>	<b>118,330</b>	<b>-51.6%</b>
<b>Net Revenues over Expenditures</b>	<b>8,726</b>	<b>325,750</b>	<b>501,750</b>	<b>456,670</b>	<b>40.2%</b>

## Budget Highlights

### *Contractual Services*

The 45% decrease is due to a subtraction of funds used to creatively market and advertise Bell Works Chicagoland in 2025 as the split of incremental funds now greatly favors the developer account.

# 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.

## 2025 Accomplishments

- The site was sold to a developer seeking to build a data center campus. Staff worked with the new owners to explore that possibility.

## Annual Revenues and Expenditures by Class

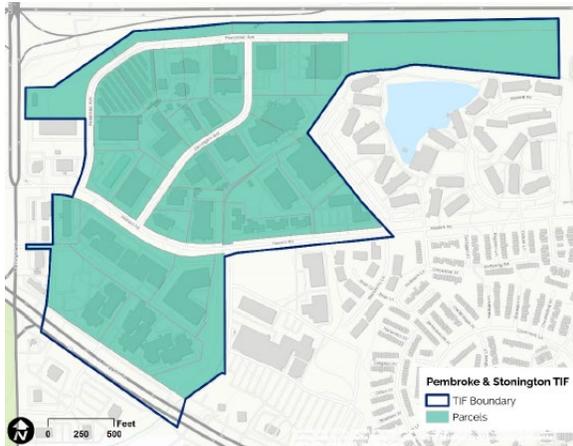
Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	(26,138)	-	-	-	N/A
Investment Earnings	4,480	4,000	2,000	2,000	-50.0%
Miscellaneous Revenue	-	2,524,120	16,250	176,330	-93.0%
<b>Total Revenues</b>	<b>(21,658)</b>	<b>2,528,120</b>	<b>18,250</b>	<b>178,330</b>	<b>-92.9%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	-	620	620	620	0.0%
Contractual Services	4,203	2,527,630	17,630	177,710	-93.0%
<b>Total Expenditures</b>	<b>4,203</b>	<b>2,528,250</b>	<b>18,250</b>	<b>178,330</b>	<b>-92.9%</b>
<b>Net Revenues over Expenditures</b>	<b>(25,861)</b>	<b>(130)</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

# STONINGTON & PEMBROKE TIF FUND

## Village of Hoffman Estates

### Description

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



### MASTER PLAN SOUTHEAST QUADRANT



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

### 2025 Accomplishments

- The Village purchased the 11 acre property east of the existing public works facility as an opportunity for relocation, expansion, or private development.
- 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 Stonington & Pembroke TIF area. These activities include but were not limited to, tradeshows, online and print publications, speaking engagements and more.

# STONINGTON & PEMBROKE TIF FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	19,660	20,000	20,000	20,000	N/A
Miscellaneous Revenue	-	424,250	424,180	888,330	109.4%
<b>Total Revenues</b>	<b>19,681</b>	<b>444,250</b>	<b>444,180</b>	<b>908,330</b>	<b>104.5%</b>
<b>Expenditures</b>					
Misc. Employee Benefits	-	620	620	620	0.0%
Contractual Services	3,988	443,630	442,630	907,710	104.6%
<b>Total Expenditures</b>	<b>3,988</b>	<b>444,250</b>	<b>443,250</b>	<b>908,330</b>	<b>104.5%</b>
<b>Net Revenues over Expenditures</b>	<b>15,693</b>	<b>-</b>	<b>930</b>	<b>-</b>	<b>N/A</b>

# DEBT SERVICE FUNDS

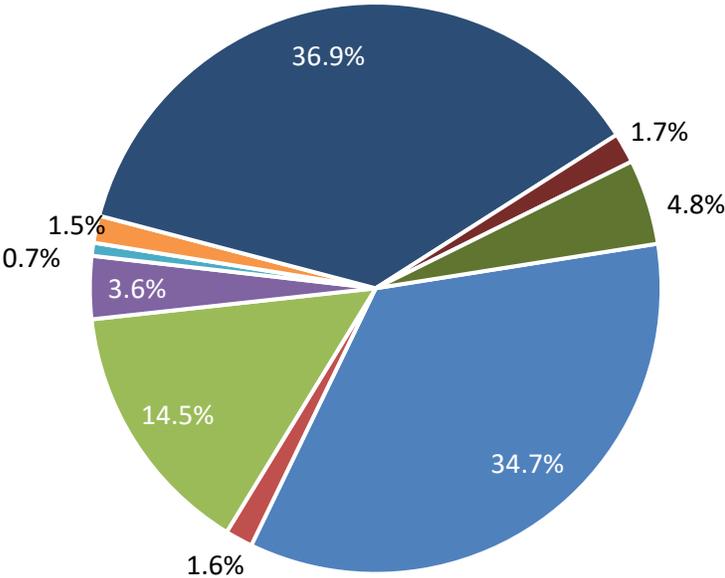
Debt Service Funds are established to account for the accumulation of resources for, and the payment of, long-term principal and interest. These obligations represent the Village’s annual installment payments of principal and interest for previous capital projects or acquisitions funded through debt 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>\$7,992,190</b>
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**Annual Expenses by Fund**



- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>■ 2015A Taxable General Obligation Bond Fund</li> <li>■ 2015C Taxable General Obligation Bond Fund</li> <li>■ 2017A General Obligation Bond Fund</li> <li>■ 2018 General Obligation Bond Fund</li> <li>■ 2024 General Obligation Bond Fund</li> </ul> | <ul style="list-style-type: none"> <li>■ 2015B General Obligation Bond Fund</li> <li>■ 2016 Taxable General Obligation Bond Fund</li> <li>■ 2017B General Obligation Bond Fund</li> <li>■ 2019 General Obligation Bond Fund</li> </ul> |
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# DEBT SERVICE FUNDS

In September 2025, Standard and Poor's rated the Village of Hoffman Estates' Bond Rating at Aa3



# Aa3

**The Village's Aa3 Bond Rating saves Village residents thousands of dollars annually.**

Quoted below are excerpts from the Standard and Poor's May 2025 rating:

*"Moody's Ratings (Moody's) has upgraded the Village of Hoffman Estates, IL's issuer and outstanding general obligation unlimited tax (GOULT) ratings to Aa3 from A1. The upgrade of the village to Aa3 reflects the village's strengthened available fund balance ratio, along with significant moderation of its long-term liabilities ratio."*

Moody's highlighted the Village's growing local economy, strong reserves and moderate long-term liabilities in its assessment. Significant tax base expansion is likely over the next five years because the former 200-acre campus of Sears Holdings Corporation will be redeveloped into five data centers. Adding to that expansion, various residential developments are also in various phases of construction. The Village's healthy fund balances and proactive infrastructure investments were also key factors in the improved rating.

The Village continues to prioritize responsible fiscal management while investing in infrastructure, public safety, and community amenities that enhance quality of life.

# DEBT SERVICE FUNDS

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	2,048,076	2,106,080	2,105,980	2,106,080	0.0%
Tow Fees	156,135	160,000	200,000	200,000	25.0%
Investment Earnings	52,186	22,000	21,300	10,000	-54.5%
Miscellaneous	750,000	750,000	750,000	750,000	0.0%
Transfers In	4,771,288	4,908,430	4,878,840	4,926,110	0.4%
<b>Total Revenues</b>	<b>7,777,685</b>	<b>7,946,510</b>	<b>7,956,120</b>	<b>7,992,190</b>	<b>0.6%</b>
<b>Expenditures</b>					
Paying Agent Fees	1,441	2,000	2,000	2,000	0.0%
Trustee Fees	1,923	2,000	2,500	2,500	25.0%
Other Contractual Services	75,000	75,000	75,000	75,000	0.0%
Principal Expense	4,592,785	4,895,100	4,895,100	5,147,470	5.2%
Interest Expense	2,976,501	2,972,410	2,972,410	2,765,220	-7.0%
<b>Total Expenditures</b>	<b>7,647,651</b>	<b>7,946,510</b>	<b>7,947,010</b>	<b>7,992,190</b>	<b>0.6%</b>
<b>Net Revenue over Expenditures</b>	<b>130,034</b>	<b>-</b>	<b>9,110</b>	<b>-</b>	<b>N/A</b>

### 2015A General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
2026	2,620,000	114,625	2,734,625
	\$ 2,620,000	\$ 114,625	\$ 2,734,625

<p><b>Purpose of Issue:</b> Refund part of the 2005A Taxable General Obligation Bonds</p> <p><b>Date of Issue:</b> December 1, 2015</p> <p><b>Financial Classification:</b> General Obligation Taxable</p> <p><b>Funding Sources:</b> Food and Beverage Tax, Entertainment Tax, General Fund</p>	<p><b>Original Principal Amount:</b> \$23,415,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 1.00% - 4.375%</p> <p><b>Payoff Date:</b> December 1, 2026</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2015B General Obligation Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 1,925,000</b>	<b>\$ 186,600</b>	<b>\$ 2,111,600</b>

<p><b>Purpose of Issue:</b> Finance a new Fire Truck and construction of water, sewer, and stormwater capital projects.</p> <p><b>Date of Issue:</b> August 12, 2015</p> <p><b>Financial Classification:</b> General Obligation</p> <p><b>Funding Sources:</b> General Fund, Stormwater Fund, Water and Sewer Fund</p>	<p><b>Original Principal Amount:</b> \$6,125,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 2.00% - 4.00%</p> <p><b>Payoff Date:</b> December 1, 2029</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2015C General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 5,185,444</b>	<b>\$ 26,950,444</b>

<p><b>Purpose of Issue:</b> Refund balance of the 2005A Taxable General Obligation Bonds</p> <p><b>Date of Issue:</b> December 1, 2015</p> <p><b>Financial Classification:</b> General Obligation Taxable</p> <p><b>Funding Sources:</b> Food and Beverage Tax, Entertainment Tax, General Fund</p>	<p><b>Original Principal Amount:</b> \$21,905,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 1.00% - 5.00%</p> <p><b>Payoff Date:</b> December 1, 2033</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2016 General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 7,090,000</b>	<b>\$ 858,600</b>	<b>\$ 7,948,600</b>

<p><b>Purpose of Issue:</b> Refund portion of the 2009A Taxable General Obligation Bonds</p> <p><b>Date of Issue:</b> April 21, 2016</p> <p><b>Financial Classification:</b> General Obligation Refunding</p> <p><b>Funding Sources:</b> Property Tax, Food and Beverage Tax, Towing Fees, General Fund</p>	<p><b>Original Principal Amount:</b> \$8,975,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 1.00% - 4.375%</p> <p><b>Payoff Date:</b> December 1, 2029</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2017A General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 3,675,000</b>	<b>\$ 766,444</b>	<b>\$ 4,441,444</b>

<p><b>Purpose of Issue:</b> Finance a new Fire Truck and construction of water and sewer capital projects.</p>	<p><b>Original Principal Amount:</b> \$6,080,000</p>
<p><b>Date of Issue:</b> September 12, 2017</p>	<p><b>Interest Dates:</b> June and December</p>
<p><b>Financial Classification:</b> General Obligation</p>	<p><b>Interest Rate:</b> 2.00% - 3.25%</p>
<p><b>Funding Sources:</b> General Fund, Water and Sewer Fund</p>	<p><b>Payoff Date:</b> December 1, 2038</p>
	<p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>

### 2017B General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 2,975,000</b>	<b>\$ 1,225,000</b>	<b>\$ 4,200,000</b>

<p><b>Purpose of Issue:</b> Refund portion of the 2008A General Obligation Bonds</p> <p><b>Date of Issue:</b> September 12, 2017</p> <p><b>Financial Classification:</b> General Obligation Refunding</p> <p><b>Funding Sources:</b> General Fund</p>	<p><b>Original Principal Amount:</b> \$3,225,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 2.00% - 4.00%</p> <p><b>Payoff Date:</b> December 1, 2038</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2018 General Obligation Refunding Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 24,445,000</b>	<b>\$ 8,797,244</b>	<b>\$ 33,242,244</b>

<p><b>Purpose of Issue:</b> Refund of the 2008A and 2009A General Obligation Bonds</p> <p><b>Date of Issue:</b> September 05, 2018</p> <p><b>Financial Classification:</b> General Obligation Refunding</p> <p><b>Funding Sources:</b> General Fund, Water and Sewer Fund</p>	<p><b>Original Principal Amount:</b> \$35,180,000</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 3.75% - 5.00%</p> <p><b>Payoff Date:</b> December 1, 2038</p> <p><b>Paying Agent:</b> Amalgamated Bank of Chicago</p>
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### 2019 General Obligation Debt Service Fund

	PRINCIPAL	INTEREST	TOTAL
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>\$ 6,148,755</b>	<b>\$ 679,727</b>	<b>\$ 6,828,482</b>

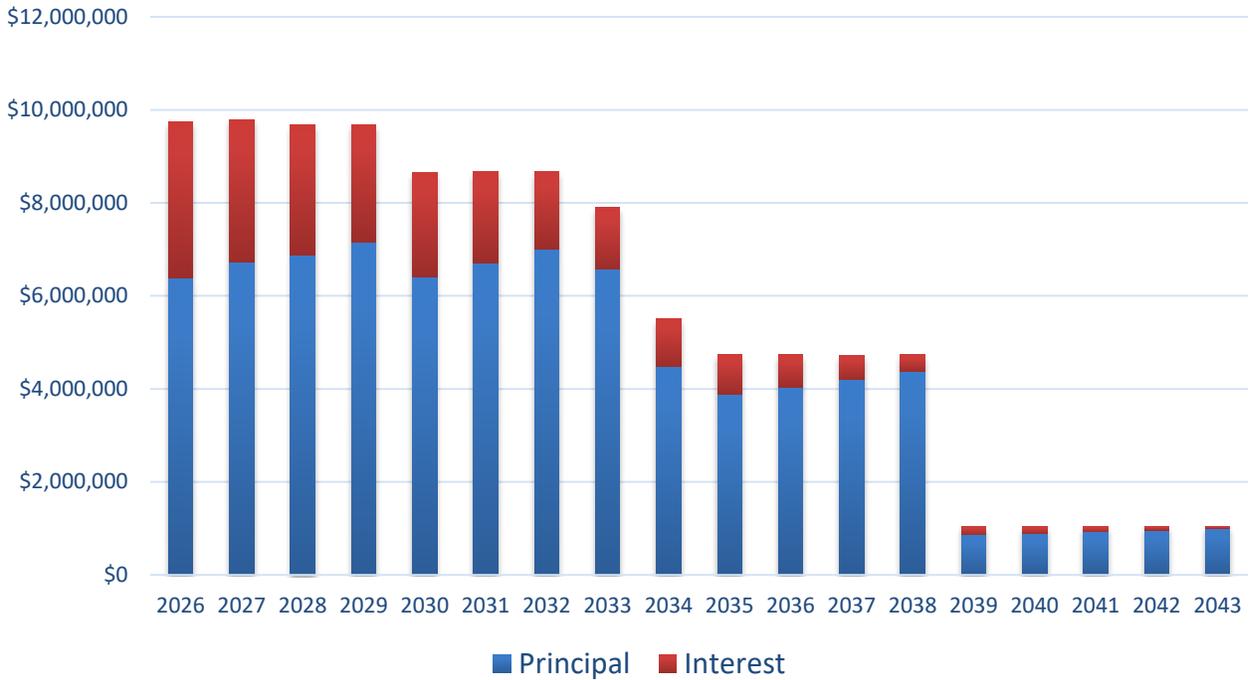
<p><b>Purpose of Issue:</b> Finance new Water Meters and Street Lighting</p> <p><b>Date of Issue:</b> November 05, 2019</p> <p><b>Financial Classification:</b> General Obligation</p> <p><b>Funding Sources:</b> General Fund, Water and Sewer Fund</p>	<p><b>Original Principal Amount:</b> \$9,625,850</p> <p><b>Interest Dates:</b> June and December</p> <p><b>Interest Rate:</b> 2.159%</p> <p><b>Payoff Date:</b> December 1, 2034</p> <p><b>Paying Agent:</b> JP Morgan Chase Bank</p>
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### 2024 General Obligation Debt Service Fund

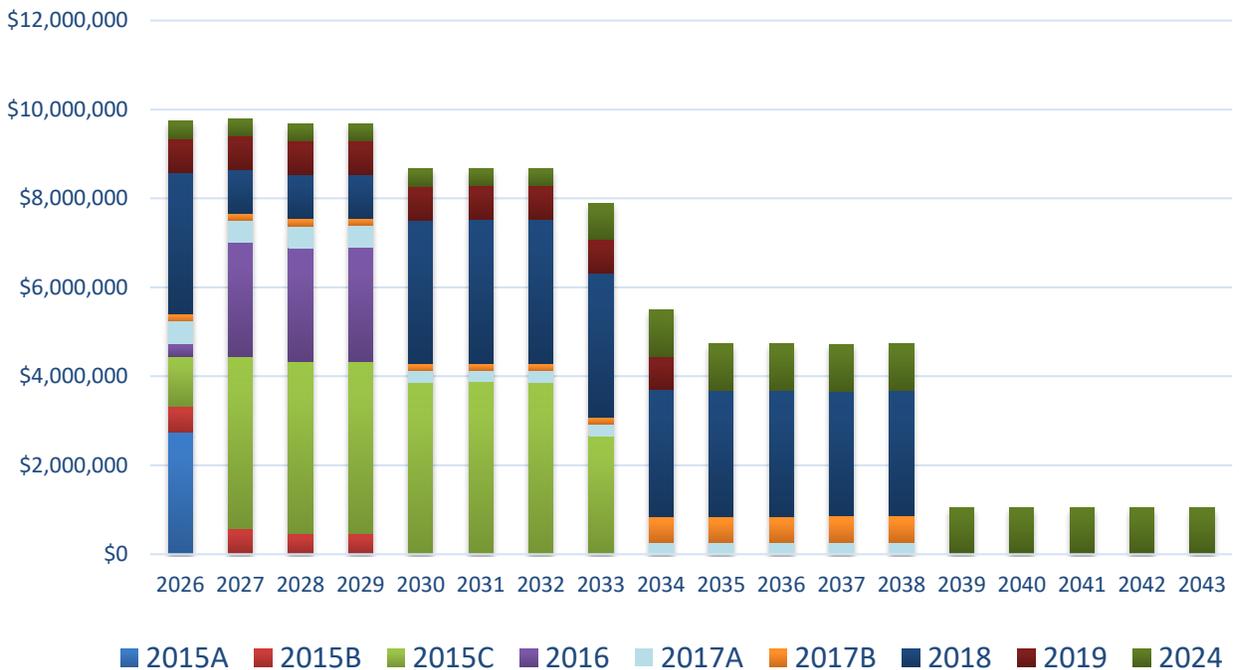
	PRINCIPAL	INTEREST	TOTAL
2026	-	385,025	385,025
2027	-	385,025	385,025
2028	-	385,025	385,025
2029	-	385,025	385,025
2030	-	385,025	385,025
2031	-	385,025	385,025
2032	-	385,025	385,025
2033	430,000	385,025	815,025
2034	685,000	363,525	1,048,525
2035	720,000	329,275	1,049,275
2036	755,000	293,275	1,048,275
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>\$ 5,139,738</b>	<b>\$ 13,994,738</b>

<b>Purpose of Issue:</b> Finance new Fire Station	<b>Original Principal Amount:</b> \$8,855,000
<b>Date of Issue:</b> May 16, 2024	<b>Interest Dates:</b> June and December
<b>Financial Classification:</b> General Obligation	<b>Interest Rate:</b> 4.00% - 5.00%
<b>Funding Sources:</b> General Fund, Water and Sewer Fund	<b>Payoff Date:</b> December 1, 2043
	<b>Paying Agent:</b> JP Morgan Chase Bank

### Schedule of Future Principal and Interest Payments



### Annual Debt Service, by Fund



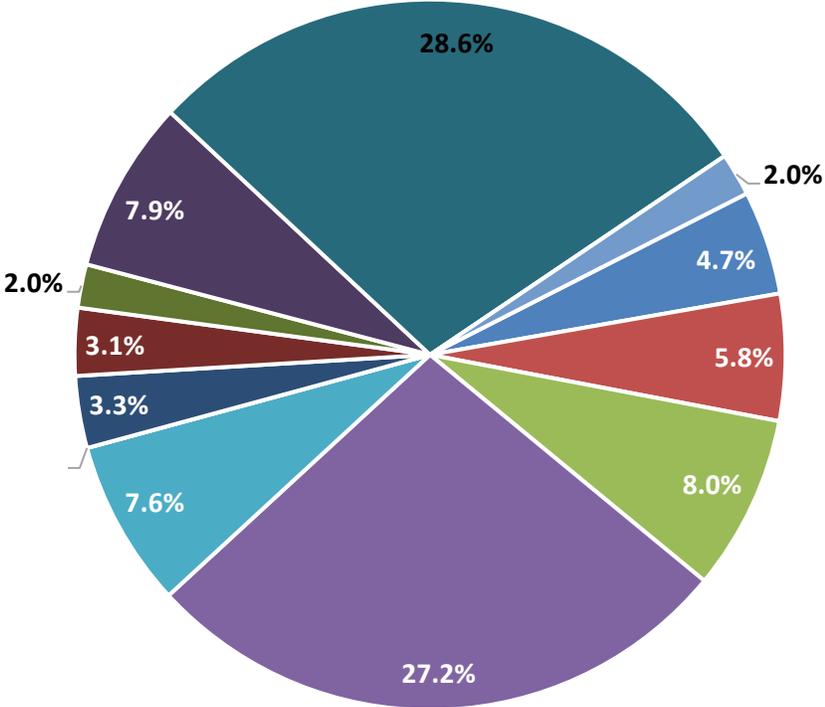
# CAPITAL PROJECTS FUNDS

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.

<b>Total 2025 Budget</b>	<b>\$41,980,860</b>
--------------------------	---------------------

**Annual Expenses by Fund**



- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><span style="color: #2c5e8a;">■</span> Capital Improvements Fund</li> <li><span style="color: #8ebf4d;">■</span> Prairie Stone Capital Fund</li> <li><span style="color: #4db6ac;">■</span> Capital Replacement Fund</li> <li><span style="color: #1e3d59;">■</span> Western Corridor Fund</li> <li><span style="color: #6b8e23;">■</span> 2019 Capital Project Fund</li> <li><span style="color: #2c5e8a;">■</span> 2025 Capital Project Fund</li> </ul> | <ul style="list-style-type: none"> <li><span style="color: #c0392b;">■</span> Capital Vehicle &amp; Equipment Fund</li> <li><span style="color: #6b8e23;">■</span> Road Improvement Fund</li> <li><span style="color: #f39c12;">■</span> Hoffman Blvd Bridge Maint</li> <li><span style="color: #8e44ad;">■</span> Stormwater Management Fund</li> <li><span style="color: #2c5e8a;">■</span> 2024 Capital Project Fund</li> <li><span style="color: #e67e22;">■</span> Western Area Traffic Improvement</li> </ul> |
|--|---|

# 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	1,358,552	1,490,000	1,490,000	1,490,000	0.0%
Grant Revenue	196,929	573,750	573,750	-	-100.0%
Investment Earnings	53,540	10,000	50,000	20,000	100.0%
Reimbursements/Recoveries	50,000	-	-	-	N/A
Transfers In	2,555,366	1,141,250	883,250	625,000	-45.2%
<b>Total Revenues</b>	<b>4,214,387</b>	<b>3,215,000</b>	<b>2,997,000</b>	<b>2,135,000</b>	<b>-33.6%</b>
<b>Expenditures</b>					
Building Improvements	-	-	-	-	N/A
Other Capital Improvements	588,421	480,000	284,250	380,000	-20.8%
Sidewalk Improvements	39,584	-	-	-	N/A
Transfers Out	3,253,472	2,617,500	2,520,250	1,607,500	-38.6%
<b>Total Expenditures</b>	<b>3,881,477</b>	<b>3,097,500</b>	<b>2,804,500</b>	<b>1,987,500</b>	<b>-35.8%</b>
<b>Net Revenues over Expenditures</b>	<b>332,910</b>	<b>117,500</b>	<b>192,500</b>	<b>147,500</b>	<b>25.5%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Electric Utility Tax	1,611,944	1,650,000	1,650,000	1,650,000	0.0%
Municipal Motor Fuel Tax	350,703	350,000	350,000	350,000	0.0%
Grant Revenue	26,976	1,932,100	1,386,000	1,294,380	-33.0%
Road Usage Fees	29,355	-	1,400	-	N/A
Interest Earnings	76,880	60,000	100,000	60,000	0.0%
Unrealized Gain On Inves	26,193	-	-	-	N/A
Reimbursements	42,596	105,000	25,000	105,000	0.0%
Transfers In	3,803,882	11,302,500	7,313,500	7,573,300	-33.0%
<b>Total Revenues</b>	<b>5,968,527</b>	<b>15,399,600</b>	<b>10,825,900</b>	<b>11,032,680</b>	<b>-28.4%</b>
<b>Expenditures</b>					
Road Improvements	6,743,560	8,415,000	8,175,000	8,367,500	-0.6%
Other Capital Improvements	142,400	7,424,600	3,024,500	3,040,180	-59.1%
Transfers Out	-	-	-	-	N/A
Transfer to Water & Sewer	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>6,885,960</b>	<b>15,839,600</b>	<b>11,199,500</b>	<b>11,407,680</b>	<b>-28.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(917,433)</b>	<b>(440,000)</b>	<b>(373,600)</b>	<b>(375,000)</b>	<b>-14.8%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	66,525	5,000	100,000	50,000	900.0%
Misc. Revenue	-	2,500,000	-	-	N/A
Transfers In	5,287,798	1,990,270	3,148,670	2,418,780	21.5%
<b>Total Revenues</b>	<b>5,354,324</b>	<b>4,495,270</b>	<b>3,248,670</b>	<b>2,468,780</b>	<b>-45.1%</b>
<b>Expenditures</b>					
Department Equipment	285,315	330,790	341,990	458,000	38.5%
Motor Vehicles	1,420,385	1,241,980	1,889,180	1,243,280	0.1%
Fire Apparatus	1,679,009	2,917,500	917,500	717,500	-75.4%
GASB 96, Interest Expense	180,750	-	-	-	N/A
GASB 96, Amortization Exp	7,373	-	-	-	N/A
Principial Expense	285,633	-	-	-	N/A
Interest Expense	13,959	-	-	-	N/A
<b>Total Expenditures</b>	<b>3,872,424</b>	<b>4,490,270</b>	<b>3,148,670</b>	<b>2,418,780</b>	<b>-46.1%</b>
<b>Net Revenues over Expenditures</b>	<b>1,481,900</b>	<b>5,000</b>	<b>100,000</b>	<b>50,000</b>	<b>900.0%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	418,512	200,000	315,000	200,000	0.0%
<b>Total Revenues</b>	<b>418,512</b>	<b>200,000</b>	<b>315,000</b>	<b>200,000</b>	<b>0.0%</b>
<b>Expenditures</b>					
Motor Vehicles	64,759	-	-	-	N/A
Transfers Out	300,000	5,360,000	2,210,000	3,200,000	-40.3%
<b>Total Expenditures</b>	<b>364,759</b>	<b>5,360,000</b>	<b>2,210,000</b>	<b>3,200,000</b>	<b>-40.3%</b>
<b>Net Revenues over Expenditures</b>	<b>53,752</b>	<b>(5,160,000)</b>	<b>(1,895,000)</b>	<b>(3,000,000)</b>	<b>-41.9%</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 fees were most recently adjusted in 2025 based on a rate study.



# STORMWATER MANAGEMENT FUND

Village of Hoffman Estates

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Grant Revenue	300,000	300,000	300,000	-	-100.0%
Utility Fee	562,406	1,260,000	1,480,000	1,800,000	42.9%
Interest	16,661	5,000	20,000	20,000	300.0%
Miscellaneous Income	-	1,555,000	2,337,400	-	-100.0%
Transfers In	10,000	-	-	-	N/A
<b>Total Revenues</b>	<b>889,068</b>	<b>3,120,000</b>	<b>4,137,400</b>	<b>1,820,000</b>	<b>-41.7%</b>
<b>Expenditures</b>					
Professional Services	9,647	-	-	-	N/A
Drainage Improvements	2,125,077	2,855,000	4,117,400	1,245,000	-56.4%
Principal Expense	35,000	40,000	40,000	40,000	0.0%
Interest Expense	9,600	8,200	8,200	6,600	-19.5%
<b>Total Expenditures</b>	<b>2,179,324</b>	<b>2,903,200</b>	<b>4,165,600</b>	<b>1,291,600</b>	<b>-55.5%</b>
<b>Net Revenues over Expenditure:</b>	<b>(1,290,256)</b>	<b>216,800</b>	<b>(28,200)</b>	<b>528,400</b>	<b>143.7%</b>

## Budget Highlights

### *Utility Fee*

Revenues increase due to fee increase from 2025 rate study.

### *Drainage Improvements*

Expenditure decrease due to 2025 budget year completion of Corrugate Metal Pipe (CMP) rehabilitation.

# 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	1,025	500	1,000	1,000	100.0%
<b>Total Revenues</b>	<b>1,025</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>100.0%</b>
<b>Net Revenues over Expenditures</b>	<b>1,025</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>N/A</b>

# HOFFMAN BOULEVARD BRIDGE MAINTENANCE FUND

Village of Hoffman Estates

## Description

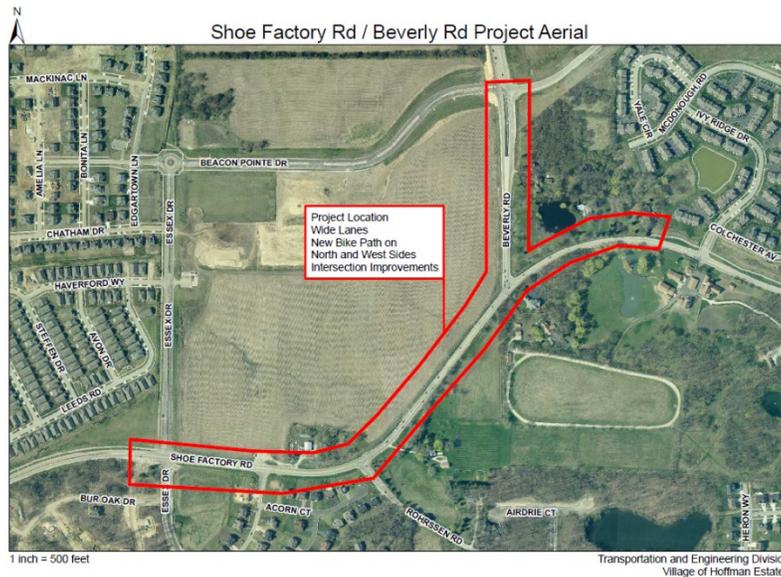
The Hoffman Boulevard Bridge Maintenance Fund is used to account for the maintenance of the Hoffman Boulevard Bridge in accordance with the maintenance agreement (approved in 1998).

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	15,783	10,000	13,260	10,000	0.0%
<b>Total Revenues</b>	<b>15,783</b>	<b>10,000</b>	<b>13,260</b>	<b>10,000</b>	<b>0.0%</b>
<b>Expenditures</b>					
Contractual Services	-	80,000	-	-	-100.0%
<b>Total Expenditures</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Net Revenues over Expenditures</b>	<b>15,783</b>	<b>(70,000)</b>	<b>13,260</b>	<b>10,000</b>	<b>-114.3%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	488,307	1,566,250	191,250	1,375,000	-12.2%
Investment Earnings	123,214	50,000	115,000	50,000	0.0%
Unrealized Gain on Investments	6,577	-	-	-	N/A
<b>Total Revenues</b>	<b>618,097</b>	<b>1,616,250</b>	<b>306,250</b>	<b>1,425,000</b>	<b>-11.8%</b>
<b>Expenditures</b>					
Transfers	655,564	1,566,250	191,250	1,375,000	-12.2%
<b>Total Expenditures</b>	<b>655,564</b>	<b>1,566,250</b>	<b>191,250</b>	<b>1,375,000</b>	<b>-12.2%</b>
<b>Net Revenues over Expenditures</b>	<b>(37,467)</b>	<b>50,000</b>	<b>115,000</b>	<b>50,000</b>	<b>0.0%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	500,000	750,000	-	-100.0%
Investment Earnings	45,937	-	22,000	-	N/A
Transfers In	300,000	3,450,000	300,000	3,350,000	-2.9%
<b>Total Revenues</b>	<b>345,937</b>	<b>3,950,000</b>	<b>1,072,000</b>	<b>3,350,000</b>	<b>-15.2%</b>
<b>Expenditures</b>					
Prairie Stone	618,932	3,950,000	1,050,000	3,350,000	-15.2%
<b>Total Expenditures</b>	<b>618,932</b>	<b>3,950,000</b>	<b>1,050,000</b>	<b>3,350,000</b>	<b>-15.2%</b>
<b>Net Revenues over Expenditures</b>	<b>(272,995)</b>	<b>-</b>	<b>22,000</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Investment Earnings	745	-	500	-	N/A
Miscellaneous Revenue	-	23,060	-	-	N/A
<b>Total Revenues</b>	<b>745</b>	<b>23,060</b>	<b>500</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Transfer Out	-	25,000	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>745</b>	<b>(1,940)</b>	<b>500</b>	<b>-</b>	<b>N/A</b>

# WESTERN AREA ROAD IMPROVEMENT IMPACT FEE FUND

Village of Hoffman Estates

## Description

The Western Area Road Improvement Impact Fee Fund is used to account for developer impact fees assessed under an impact fee ordinance. Resources are to be used for specific street improvements within the Village's western area. The Village has five years from receipt of funds to use them. If the funds are not used, developers can request a refund of the unused portion. Projects in the Comprehensive Road Improvement Plan for the Western Service Area are eligible for funding assistance.

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	54,499	350,000	300	-	N/A
Investment Earnings	67,184	20,000	50,000	40,000	50.0%
<b>Total Revenues</b>	<b>121,683</b>	<b>370,000</b>	<b>50,300</b>	<b>40,000</b>	<b>-825.0%</b>
<b>Expenditures</b>					
Professional Services	-	300	300	300	0.0%
Transfers Out	-	1,300,000	-	820,000	-58.5%
<b>Total Expenditures</b>	<b>-</b>	<b>1,300,300</b>	<b>300</b>	<b>820,300</b>	<b>-58.5%</b>
<b>Net Revenues over Expenditures</b>	<b>121,683</b>	<b>(930,300)</b>	<b>50,000</b>	<b>(780,300)</b>	<b>-58.5%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Interest Earnings	56,761	-	19,200	-	N/A
Reimbursements	-	-	333,800	-	N/A
Transfer from Water	-	-	600	230,000	N/A
<b>Total Revenues</b>	<b>56,761</b>	<b>-</b>	<b>353,600</b>	<b>230,000</b>	<b>N/A</b>
<b>Expenditures</b>					
Other Contractual Services	635,757	-	50,000	830,000	N/A
<b>Total Expenditures</b>	<b>635,757</b>	<b>-</b>	<b>50,000</b>	<b>830,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>(578,996)</b>	<b>-</b>	<b>303,600</b>	<b>(600,000)</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Interest Earnings	235,731	220,000	300,000	-	-100.0%
Bond Proceeds	8,855,000	-	-	-	N/A
Premium/Discount on Bonds	265,026	-	-	-	N/A
<b>Total Revenues</b>	<b>9,355,757</b>	<b>220,000</b>	<b>300,000</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Building Improvements	1,226,422	8,259,400	4,959,400	3,300,000	-60.0%
Costs of Issuance	117,430	-	-	-	N/A
<b>Total Expenditures</b>	<b>1,343,852</b>	<b>8,259,400</b>	<b>4,959,400</b>	<b>3,300,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>8,011,906</b>	<b>(8,039,400)</b>	<b>(4,659,400)</b>	<b>(3,300,000)</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

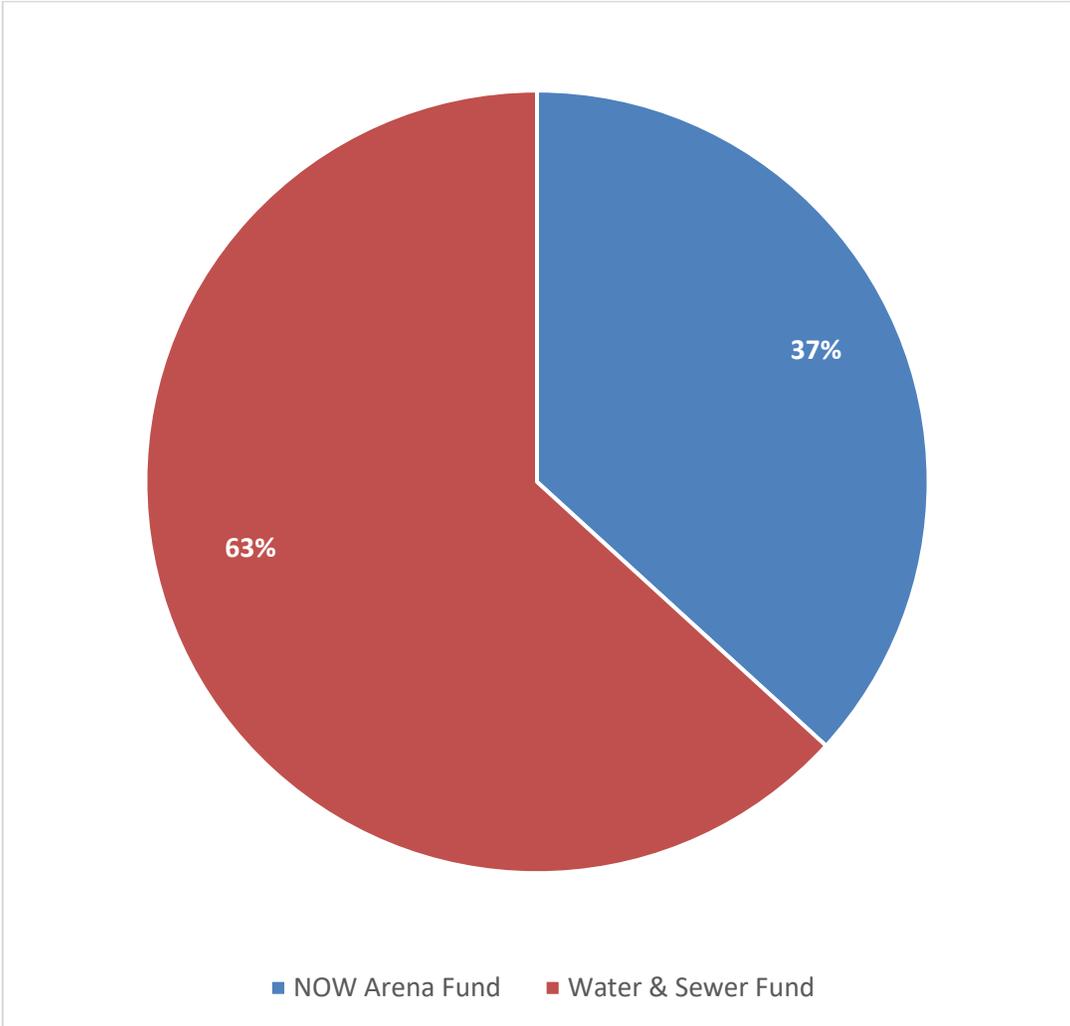
Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Bond Proceeds	-	15,500,000	1,250,000	16,000,000	3.2%
<b>Total Revenues</b>	<b>-</b>	<b>15,500,000</b>	<b>1,250,000</b>	<b>16,000,000</b>	<b>3.2%</b>
<b>Expenditures</b>					
Building Improvements	-	1,550,000	1,250,000	12,000,000	674.2%
<b>Total Expenditures</b>	<b>-</b>	<b>1,550,000</b>	<b>1,250,000</b>	<b>12,000,000</b>	<b>674.2%</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>13,950,000</b>	<b>-</b>	<b>4,000,000</b>	<b>-71.3%</b>

# ENTERPRISE FUNDS

The Village’s Enterprise Funds include the Water and Sewerage Fund and the NOW Arena Operating Fund. The NOW Arena Operating Fund was added in 2009 with the transfer of ownership of the Arena to the Village. The Water and Sewerage Fund includes the following divisions: Water, Sewer, Water Billing, and Water Capital.

Total 2026 Budget	\$49,857,570
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Annual Expenses by Fund



# WATER AND SEWERAGE FUND

Village of Hoffman Estates

CLASS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Operating Revenue</b>					
User Charges	22,972,615	24,596,520	24,782,650	26,052,670	5.9%
<b>Total Operating Revenue</b>	<b>22,972,615</b>	<b>24,596,520</b>	<b>24,782,650</b>	<b>26,052,670</b>	<b>5.9%</b>
<b>Operating Expenditures</b>					
Salaries	3,403,032	3,690,190	3,526,280	3,774,070	2.3%
Employee Benefits	1,132,574	1,195,620	1,266,290	1,295,240	8.3%
Misc. Employee Expenses	34,019	44,420	39,920	45,420	2.3%
Commodities	137,838	138,990	144,790	212,890	53.2%
Contractual Services	11,015,787	11,007,300	12,631,490	14,378,220	30.6%
Capital Outlay	245,375	7,774,640	6,898,020	9,673,100	24.4%
Cost Allocation	1,610,373	2,201,470	2,208,540	2,139,470	-2.8%
<b>Total Expenditures</b>	<b>17,578,997</b>	<b>26,052,630</b>	<b>26,715,330</b>	<b>31,518,410</b>	<b>21.0%</b>
<b>Operating Income (Loss)</b>					
<b>Before Depreciation</b>	<b>5,393,618</b>	<b>(1,456,110)</b>	<b>(1,932,680)</b>	<b>(5,465,740)</b>	<b>275.4%</b>
<b>Depreciation Expense</b>	<b>(1,739,190)</b>	-	-	-	<b>N/A</b>
<b>Non-Operating Revenue</b>					
Investment Earnings	876,486	250,000	800,000	800,000	220.0%
Reimbursements/Recoveries	90,666	-	15,000	-	N/A
Sale of Equipment	31,327	-	-	-	N/A
Miscellaneous	9,350	-	-	-	N/A
Contribution of Assets	420,325	-	-	-	N/A
Bond Proceeds	-	-	-	6,000,000	N/A
<b>Total Non-Operating Revenue</b>	<b>1,428,154</b>	<b>250,000</b>	<b>815,000</b>	<b>6,800,000</b>	<b>2620.0%</b>
<b>Non-Operating Expenses</b>					
Amortization Expense	(33,835)	-	-	-	N/A
GASB 96 Expense	123,441	-	-	-	N/A
Principal Expense	-	1,178,240	1,178,240	1,209,060	2.6%
Interest Expense	633,644	601,350	601,350	566,830	-5.7%
State Loan Expense	42,446	145,500	145,800	145,800	0.2%
Operating Transfers Out	-	940,000	116,500	25,000	-97.3%
<b>Total Non-Operating Expenses</b>	<b>765,697</b>	<b>2,865,090</b>	<b>2,041,890</b>	<b>1,946,690</b>	<b>-32.1%</b>
<b>Net Income (Loss)</b>	<b>4,316,885</b>	<b>(4,071,200)</b>	<b>(3,159,570)</b>	<b>(612,430)</b>	<b>-85.0%</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.

	2024	2025	2026
FTE's – Full Time	20.32	20.21	20.26
FTE's – Part Time	4.08	4.08	3.38

## 2025 Accomplishments

- Replaced or repaired 18 fire hydrants, 16 water main valves, 35 b-boxes, and 40 system leaks on water mains and service lines.
- Continued coordinating with Development Services on planning/construction projects related to multiple data center sites.
- Prepared for and responded to a multi-day Northwest Municipal Joint Action Water Agency service interruption, including operation of the Palatine – Hoffman Estates water system interconnect and preparation of multiple emergency backup wells.
- 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	4.7	4.9	5.3	5.0
	Reduce non-revenue water use to remain in compliance with IDNR's standards	Non-revenue water percentage	10.1%	10.3%	10.7%	10.0%

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	2,150,301	2,339,330	2,203,930	2,391,170	2.2%
Employee Benefits	699,052	752,200	695,230	804,750	7.0%
Misc. Employee Expenses	33,819	44,170	39,670	45,170	2.3%
Commodities	27,367	35,100	31,200	94,000	167.8%
Contractual Services	9,712,725	10,516,210	11,868,590	12,523,060	19.1%
Capital Outlay	2,000	215,000	205,900	47,000	-78.1%
Cost Allocation	1,039,820	1,097,480	1,117,320	1,065,810	-2.9%
<b>Total</b>	<b>13,665,084</b>	<b>14,999,490</b>	<b>16,161,840</b>	<b>16,970,960</b>	<b>13.1%</b>

## Budget Highlights

### Salaries and Wages

The 2.2% (\$51,840) increase is due to adjustments in full-time and part-time salary wages.

### Employee Benefits

The 7.0% (\$52,550) increase is primarily due to higher employer health insurance and IMRF contributions.

### Commodities

The 167.8% (\$58,900) increase is primarily due to a transfer of funding for new and replacement water meter purchases.

### *Contractual Services*

The 19.1% (\$2,006,850) increase is primarily due to adjustments in anticipated JAWA payments.

### *Capital Outlay*

The 78.1% (\$168,000) decrease is primarily due to a transfer of funding for hydrant purchases, valve condition assessment, and new and replacement water meter purchases.

### *Cost Allocation*

Cost allocations represent payments made by funds responsible for specific expenses to reimburse the fund that initially incurred those costs. To accurately reflect these transactions, the reimbursing fund records an expenditure, while the reimbursed fund records a corresponding reduction in expenditures. These costs fluctuate in direct relation to other divisional expenses, increasing or decreasing as corresponding costs change.

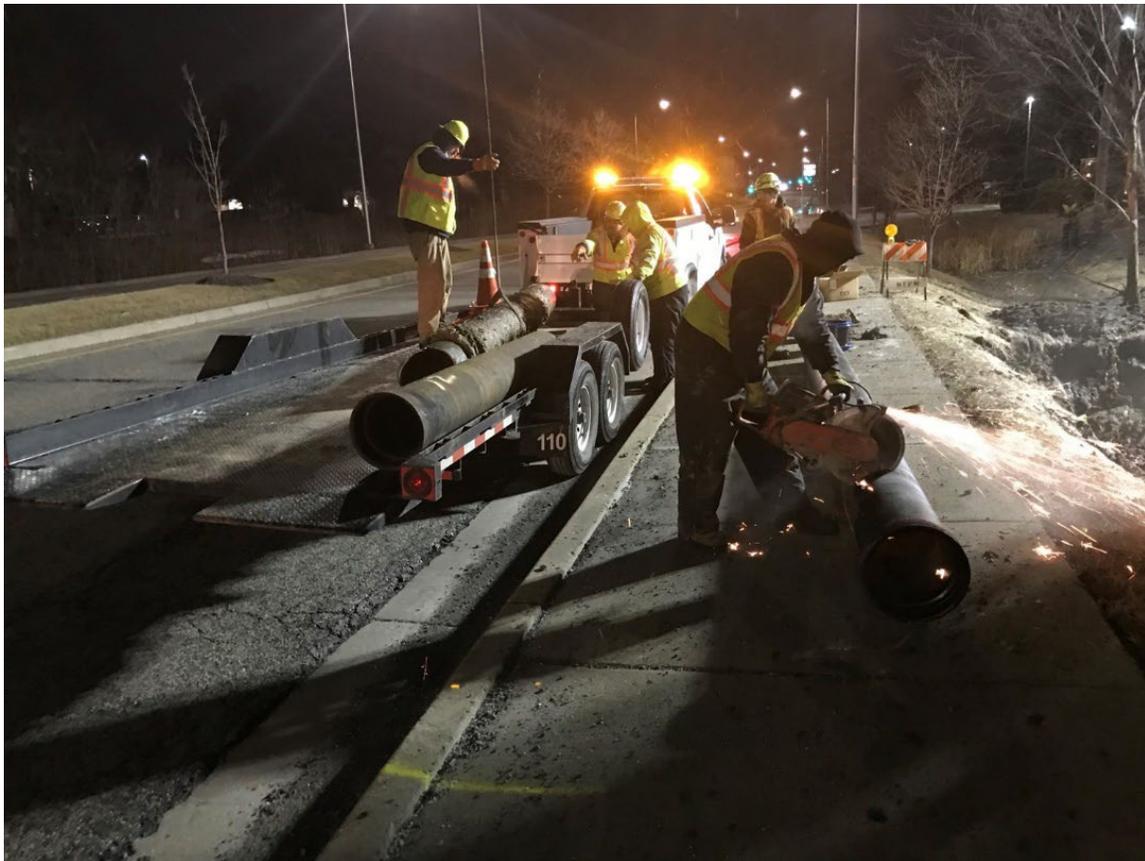
## Description

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.

	2024	2025	2026
FTE's – Full Time	11.77	11.01	10.81

## 2025 Accomplishments

- Performed flushing, root cutting, and cleaning on 175,000 feet of sanitary sewer main line.
- Repaired or replaced 8 sanitary sewer pumps at lift stations to maintain and improve flow.
- Oversaw the substantial completion of replacement of Pfizer Lift Station (Central Road).
- Coordinated a comprehensive lift station condition and needs assessment to further capital project planning.



## 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	4.5	4.3	4.7	4.25

## Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	1,044,575	1,131,240	1,102,480	1,153,850	2.0%
Employee Benefits	361,851	392,550	520,940	427,980	9.0%
Commodities	1,715	2,300	2,000	2,300	0.0%
Contractual Services	361,695	385,040	543,280	583,090	51.4%
Capital Outlay	3,946	43,700	27,600	35,700	-18.3%
Cost Allocation	497,780	543,580	555,620	515,720	-5.1%
<b>Total</b>	<b>2,271,562</b>	<b>2,498,410</b>	<b>2,751,920</b>	<b>2,718,640</b>	<b>8.8%</b>

## Budget Highlights

### Salaries and Wages

The 2.0% (\$22,610) increase is due to adjustments in full-time staff salaries.

### Employee Benefits

The 9.0% (\$35,430) increase is primarily due to higher employer health insurance contributions.

### Contractual Services

The 51.4% (\$198,050) increase is due to funding allocations for legal expenses, sanitary sewer televising software, SCADA troubleshooting and programming, WDA Lift Station flow meter replacements, and installation of a lift station aeration system.

### Cost Allocation

Cost allocations represent payments made by funds responsible for specific expenses to reimburse the fund that initially incurred those costs. To accurately reflect these transactions, the reimbursing fund records an expenditure, while the reimbursed fund records a corresponding reduction in expenditures. These costs fluctuate in direct relation to other divisional expenses, increasing or decreasing as corresponding costs change.

### 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

### 2025 Accomplishments

- Shared working computerized files with Public Works to reduce duplication of work and time spent on monthly co-mingled processes.

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	4	3	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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	67%	68%	70%	75%

### Annual Expenses by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Salaries	208,155	219,620	219,870	229,050	4.3%
Employee Benefits	71,671	50,870	50,120	62,510	22.9%
Misc. Employee Benefits	200	250	250	250	0.0%
Commodities	107,824	101,590	111,590	116,590	14.8%
Contractual Services	105,729	106,050	119,620	122,070	15.1%
Capital Outlay	-	400	400	400	0.0%
Cost Allocation	630,430	560,410	535,600	557,940	-0.4%
<b>Total</b>	<b>1,124,010</b>	<b>1,039,190</b>	<b>1,037,450</b>	<b>1,088,810</b>	<b>4.8%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.3% increase is due to budgeted annual salary increases.

#### *Employee Benefits*

The 22.9% increase is due to higher health insurance expenses.

#### *Commodities*

The 14.8% increase is due to a minor increase in postage expenses.

#### *Contractual Services*

The 15.1% 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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Commodities	932	-	-	-	N/A
Contractual Services	835,638	-	100,000	1,150,000	N/A
Capital Outlay	230,912	7,515,540	6,664,120	9,590,000	27.6%
<b>Total</b>	<b>1,067,482</b>	<b>7,515,540</b>	<b>6,764,120</b>	<b>10,740,000</b>	<b>42.9%</b>

## Annual Expenses by Class - 2017 Bond Capital Summary

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
Contractual Services	8,517	-	-	-	N/A
<b>Total</b>	<b>8,517</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.



## 2025 Accomplishments

- Volleyball Nations League sold a record number of tickets for a single event at 40,275 tickets with \$2,128,149 gross box office
- Levy Restaurants achieved record gross sales of \$4,418,272 FYE September 2025 – 20% increase over the previous fiscal
- Despite closing a month early due to construction, the Hideaway Brew Garden generated a record \$1,213,316 Gross F&B sales
- Windy City Bulls 2024-2025 season experienced record attendance, beating the previous season by 14%, which is the second season in a row whereby ticket sales have increased by 14% over the previous season.
- Cirque du Soliel returned for a third consecutive year, which is the first time the show has played in three consecutive years since 2010-2012.
- Received two separate grants from the state of Illinois for approximately \$250,000 in support of Volleyball Nations League and USA Gymnastics

# NOW ARENA OPERATING FUND

## Village of Hoffman Estates

- Currently on pace to sell a record number of tickets, forecasted at 206,000 (an 18% increase over the 2023 record)

### Goals, Objectives and Performance Measures

- The arena is looking forward to another successful year in 2026. There are several exciting events on the horizon such as the Life Surge, 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 budgeted at nearly \$3.7 million.
- Host the Volleyball Nations League (VNL) World Championship in July 2026 with goal of exceeding 30,000 paid tickets.
- The Arena will continue to support the Windy City Bulls marketing efforts to ensure a 10% increase in average paid tickets per game. The Arena will partner with the team on a signature bobblehead giveaway, Dynasty Night and Dog Day.
- Capital improvement projects will continue into 2026. The redesign of the northside concourse will be the largest capital improvement project on the interior of the arena since 2016.
- Build upon the success of the Hideaway Brew Garden and the new concession building by growing F&B sales by 10% and increasing Event Income by 15%.
- Leverage the new cashless parking technology and increase parking per caps by 10%

### 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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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)	\$3.59	\$3.91	\$3.6	\$3.68

# NOW ARENA OPERATING FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class-Activity Summary

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Operating Revenues</b>					
Net Event Income	11,257,151	16,668,460	16,668,460	16,973,880	1.8%
Premium/Other Income	667,821	543,870	543,870	651,320	19.8%
<b>Total Operating Revenues</b>	<b>11,924,972</b>	<b>17,212,330</b>	<b>17,212,330</b>	<b>17,625,200</b>	<b>2.4%</b>
<b>Operating Expenses</b>					
Arena Operating Expenses	12,140,195	17,811,290	17,811,290	18,339,160	N/A
<b>Total Operating Expenses</b>	<b>12,140,195</b>	<b>17,811,290</b>	<b>17,811,290</b>	<b>18,339,160</b>	<b>N/A</b>
<b>Operating Income (Loss)</b>	<b>(215,223)</b>	<b>(598,960)</b>	<b>(598,960)</b>	<b>(713,960)</b>	<b>19.2%</b>
<b>Transfers</b>					
Transfer from NOW Arena Optg	-	598,960	598,960	713,960	N/A
<b>Total Transfers</b>	<b>-</b>	<b>598,960</b>	<b>598,960</b>	<b>713,960</b>	<b>N/A</b>
<b>Net Income (Loss)</b>	<b>(215,223)</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

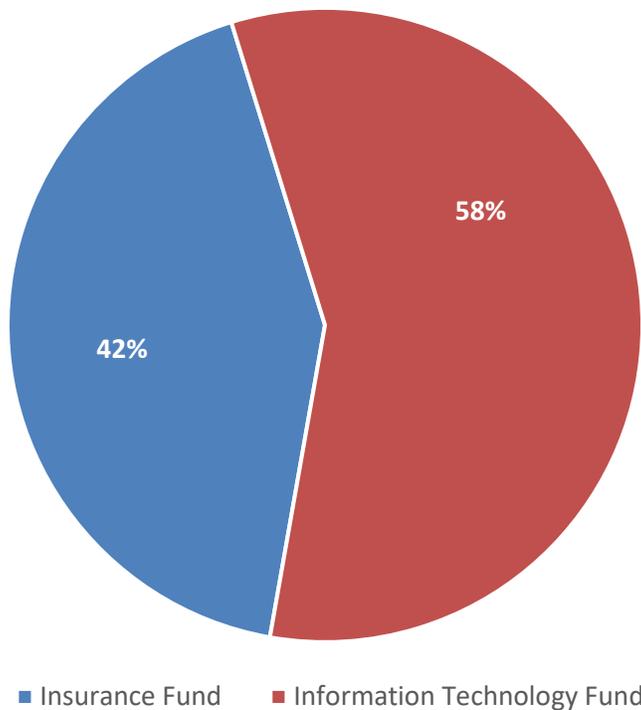
Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Operating Revenues</b>					
Taxes	3,470,721	3,400,000	3,600,000	3,400,000	0.0%
Charges for Services	36,157	39,350	39,350	39,350	0.0%
Miscellaneous	234,779	105,000	92,670	1,090,000	938.1%
<b>Total Operating Revenues</b>	<b>3,741,657</b>	<b>3,544,350</b>	<b>3,732,020</b>	<b>4,529,350</b>	<b>27.8%</b>
<b>Operating Expenses</b>					
Village Operating Expenses	375,100	1,016,340	821,250	4,249,200	318.1%
<b>Total Operating Expenses</b>	<b>375,100</b>	<b>1,016,340</b>	<b>821,250</b>	<b>4,249,200</b>	<b>318.1%</b>
<b>Capital Outlay</b>					
Department Equipment	18,000	-	-	-	N/A
<b>Total Capital Outlay</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>3,348,557</b>	<b>2,528,010</b>	<b>2,910,770</b>	<b>280,150</b>	<b>-88.9%</b>
<b>Depreciation Expense</b>	<b>(2,190,471)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Income (Loss)</b>	<b>1,158,086</b>	<b>2,528,010</b>	<b>2,910,770</b>	<b>280,150</b>	<b>-88.9%</b>
<b>Non-Operating Revenues</b>					
Investment Earnings	235,559	75,000	200,000	100,000	N/A
Bond Expense	2,432,865	-	-	-	N/A
Amortization Expense	(122,454)	-	-	-	N/A
<b>Total Non-Operating Revenues</b>	<b>2,545,970</b>	<b>75,000</b>	<b>200,000</b>	<b>100,000</b>	<b>N/A</b>
<b>Non-Operating Expenses</b>					
Operating Transfers In	205,406	947,000	947,000	3,697,000	N/A
Operating Transfers Out	(3,120,379)	(3,652,040)	(3,659,540)	(3,776,410)	3.4%
<b>Total Non-Operating Expenses</b>	<b>(2,914,973)</b>	<b>(2,705,040)</b>	<b>(2,712,540)</b>	<b>(79,410)</b>	<b>-97.1%</b>
<b>Net Income (Loss)</b>	<b>789,083</b>	<b>(102,030)</b>	<b>398,230</b>	<b>300,740</b>	<b>-394.8%</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 2026 Budget	\$6,119,680
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Annual Expenses by 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.

	2024	2025	2026
<b>FTE’s – Full Time</b>	.80	.80	.80

## 2025 Accomplishments

- Completed an evaluation for excess workers’ compensation and property casualty insurance coverage and recommended an insurance renewal package to the Village Board.
- Applied for and received the IPRF Safety Grant totaling \$12,736.

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Charges for Services	1,910,810	2,128,730	1,982,730	2,299,780	8.0%
Investment Earnings	162,205	50,000	120,000	120,000	140.0%
Unrealized Gain on Investment	7,414	-	-	-	N/A
Miscellaneous	64,649	-	60,000	60,000	N/A
<b>Total Revenues</b>	<b>2,145,078</b>	<b>2,178,730</b>	<b>2,162,730</b>	<b>2,479,780</b>	<b>13.8%</b>
<b>Expenditures</b>					
Salaries	111,429	116,310	110,750	122,230	5.1%
Employee Benefits	49,523	46,810	50,420	103,370	120.8%
Contractual Services	2,361,265	2,199,040	2,046,040	2,372,290	7.9%
<b>Total Expenditures</b>	<b>2,522,217</b>	<b>2,362,160</b>	<b>2,207,210</b>	<b>2,597,890</b>	<b>10.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(377,139)</b>	<b>(183,430)</b>	<b>(44,480)</b>	<b>(118,110)</b>	<b>-35.6%</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.

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b>FTE's – Full Time</b>	7.00	7.00	6.00

### 2025 Accomplishments

- 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 continues 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. In addition, the Information Technology Department is expanding the implementation of Crowd Strike's other security solutions to further Village's security posture.
- The Technology Division set up the mobile CCTV trailer for the Police Department to utilize during the Village's 4th of July festival. This allowed officers to monitor the festival and enhance public safety.
- The Technology Division implemented several technological improvements to our conference room presentation abilities.
- The Technology Division continued upgrading various applications and systems utilized by multiple departments. These upgrades included increased functionalities as well as enhanced security.
- The Technology Division implemented MDM solution to help with mobile devices management.
- The Technology Division helped GIS division migrate and upgrade ESRI services which included multiple servers, applications, security configurations and networking changes.
- The Technology Division continued the network segmentation project. This helps to secure our environment and improve overall security posture.

# INFORMATION TECHNOLOGY FUND

## Village of Hoffman Estates

- The Business Applications Team completed the implementation of UKG system for tracking time and attendance and PACE systems for the Police and Fire Departments.
- The Technology division redesigned the entire DMZ and front-end firewall networking. This was done in order to streamline, modernize and improve our environment for the new firewalls.
- The Technology Division configured and implemented new firewalls and security devices for the Village and NOW Arena.
- The Technology Division along with CISA and Sentinel Technologies conducted a comprehensive IT and OT security audit.
- The Technology Division implemented Site-to-Site VPN tunnel between Now Arena and Village Hall.
- The Information Technology division updated SSH and PGP encryption keys for JP Morgan communications.
- The Technology Division works on the implementation of the new ERP solution from BS&A.
- During the course of the year, the Village received a total of 2,816,207 email messages of which 779,747 or 28% were designated as SPAM and filtered out of the system.

### **Goals, Objectives and Performance Measures**

- Upgrade Wi-Fi system at the Village Hall
- Expand Wi-Fi system at the Now Arena
- Migrate virtual environment to the new solution
- Continue network switching segmentation though all Village facilities
- Continue and expand training programs for Village employees
- Continue CCTV cameras replacement throughout the Village Facilities
- Continue annual replacement programs of various IT equipment
- Continue improvements surrounding real time information center at the Police Department
- Continue with IT/OT security enhancements to further security posture

# INFORMATION TECHNOLOGY FUND

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	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	95%	98%	98%	100%

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	180,000	180,000	-	N/A
User Charges	1,715,250	1,983,130	1,920,710	1,878,150	-5.3%
Interest Income	102,842	40,000	85,000	60,000	50.0%
Misc. Revenue	-	-	-	-	N/A
Transfers In	1,470,197	1,492,470	1,138,390	878,630	-41.1%
<b>Total Revenues</b>	<b>3,288,289</b>	<b>3,695,600</b>	<b>3,324,100</b>	<b>2,816,780</b>	<b>-23.8%</b>
<b>Expenditures</b>					
<b>ADMINISTRATION</b>					
Salaries	657,285	789,020	714,330	689,120	-12.7%
Employee Benefits	221,412	237,430	211,600	266,040	12.0%
Misc. Employee Benefits	8,565	27,230	28,730	30,730	12.9%
Commodities	9,357	14,700	14,600	14,600	-0.7%
Contractual Services	52,051	41,340	46,450	44,340	7.3%
Cost Allocation	(92,944)	-	-	-	N/A
<b>OPERATIONS</b>					
Contractual Services	466,903	669,950	696,220	1,548,330	131.1%
Capital Outlay	184,382	275,250	273,250	50,000	-81.8%
Depreciation	53,455	-	-	-	N/A
<b>CAPITAL ASSETS</b>					
Capital Outlay	855,668	2,201,180	1,824,650	1,033,800	-53.0%
Cost Allocation	(309,120)	(200,470)	(186,260)	(155,170)	-22.6%
<b>Total Expenditures</b>	<b>2,107,014</b>	<b>4,055,630</b>	<b>3,623,570</b>	<b>3,521,790</b>	<b>-13.2%</b>
<b>Net Revenues over Expenditures</b>	<b>1,181,275</b>	<b>(360,030)</b>	<b>(299,470)</b>	<b>(705,010)</b>	<b>95.8%</b>

# INFORMATION TECHNOLOGY FUND

Village of Hoffman Estates

## **Budget Highlights**

### *Salaries & Wages*

The 12.7% or \$99,990 decrease due to staff retirement.

### *Employee Benefits*

The 12.0% or \$28,610 increase is due to increase in health insurance costs.

### *Misc. Employee Expenses*

The 12.9% or \$3,500 increase is the result of additional training opportunities and travel expenses for Village staff.

### *Contractual Services*

The 131.1% or \$878,380 increase is due to enhancements to the Village's security posture and the Village reallocating software subscription services from capital outlay to contractual services, including the Village's new ERP system.

### *Capital Outlay*

The 53.0% decrease relates to the Village reallocating software subscription services from capital outlay to contractual services, including the Village's new ERP system.

### *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.

# PENSION TRUST FUNDS

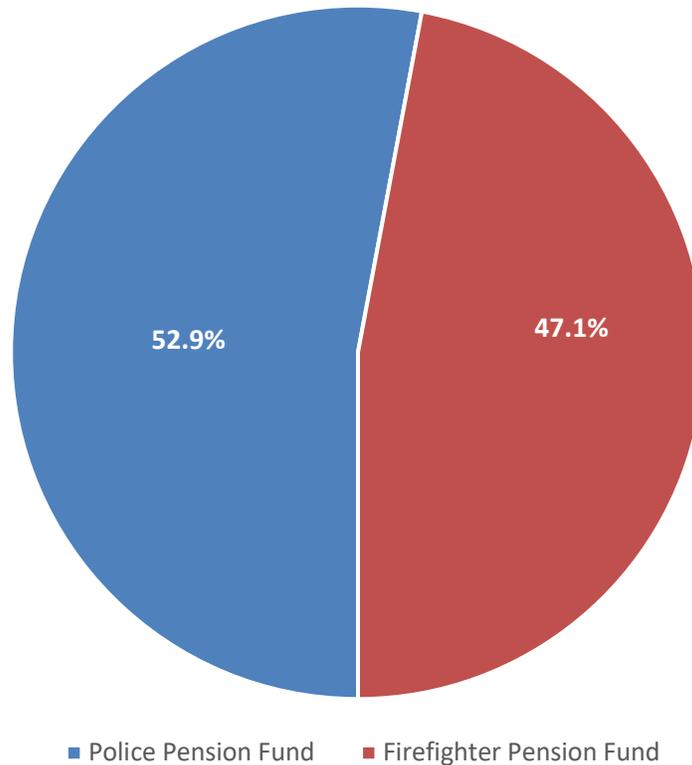
## Village of Hoffman Estates

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	\$19,290,930
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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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	6,398,218	6,902,910	6,902,910	7,185,920	4.1%
Replacement Tax	25,126	37,800	37,800	37,800	0.0%
Charges for Services	1,169,252	898,000	898,000	898,000	0.0%
Investment Earnings	8,879,773	700,000	600,000	700,000	0.0%
Reimbursements	13,097	-	-	-	N/A
<b>Total Revenues</b>	<b>16,485,466</b>	<b>8,538,710</b>	<b>8,438,710</b>	<b>8,821,720</b>	<b>3.3%</b>
<b>Expenditures</b>					
Salaries	2,400	2,400	2,400	2,400	0.0%
Employee Benefits	9,420,801	9,617,000	9,617,000	10,056,780	4.6%
Commodities	2,045	3,300	3,300	3,300	0.0%
Contractual Services	30,449	52,000	52,000	52,000	0.0%
Trustees Fees	53,780	100,000	100,000	100,000	0.0%
<b>Total Expenditures</b>	<b>9,509,475</b>	<b>9,774,700</b>	<b>9,774,700</b>	<b>10,214,480</b>	<b>4.5%</b>
<b>Net Revenues over Expenditures</b>	<b>6,975,991</b>	<b>(1,235,990)</b>	<b>(1,335,990)</b>	<b>(1,392,760)</b>	<b>12.7%</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	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change
<b>Revenues</b>					
Taxes	4,712,974	5,063,270	5,063,270	5,930,460	17.1%
Replacement Tax	25,126	24,570	24,570	24,570	0.0%
Charges for Services	997,265	950,000	950,000	950,000	0.0%
Investment Earnings	12,026,659	850,000	1,500,000	850,000	0.0%
Miscellaneous	9,149	-	-	-	N/A
Service Credit Payments	1,725	-	1,080	-	N/A
<b>Total Revenues</b>	<b>17,772,899</b>	<b>6,887,840</b>	<b>7,538,920</b>	<b>7,755,030</b>	<b>12.6%</b>
<b>Expenditures</b>					
Employee Benefits	8,245,140	8,484,060	8,484,060	8,922,500	5.2%
Misc. Employee Expenses	1,660	3,550	3,550	3,550	0.0%
Contractual Services	61,314	50,400	50,400	50,400	0.0%
Trustees Fees	141,889	100,000	100,000	100,000	0.0%
<b>Total Expenditures</b>	<b>8,450,003</b>	<b>8,638,010</b>	<b>8,638,010</b>	<b>9,076,450</b>	<b>5.1%</b>
<b>Net Revenues over Expenditures</b>	<b>9,322,896</b>	<b>(1,750,170)</b>	<b>(1,099,090)</b>	<b>(1,321,420)</b>	<b>-24.5%</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 8 project type groups:

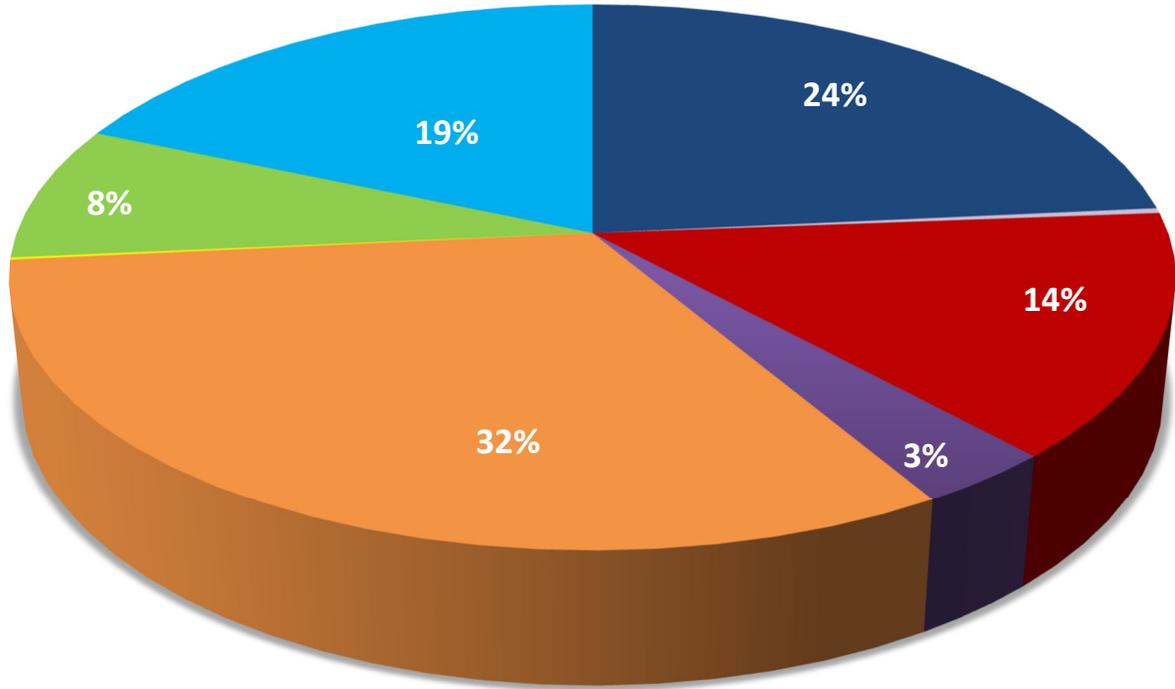
1. Facilities and Grounds
2. Sanitary Sewers
3. Stormwater
4. Streets and Related Infrastructure
5. Technology
6. Vehicles
7. Water Distribution System
8. Miscellaneous

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



- Facilities and Grounds
- Miscellaneous
- Sanitary Sewers
- Stormwater
- Streets and Related Infrastructure
- Technology
- Vehicles
- Water Distribution System

Project Type Group	Prior Year	2026	2027	2028	2029	2030	Total 2026-2030
Facilities and Grounds	9,879,000	20,517,000	11,016,000	867,000	3,067,000	2,110,000	37,577,000
Miscellaneous	23,000	23,000	200,000	250,000	-	-	473,000
Sanitary Sewers	4,050,000	4,350,000	4,800,000	6,710,000	4,040,000	3,200,000	23,100,000
Stormwater	5,520,000	1,245,000	1,150,000	1,100,000	600,000	1,200,000	5,295,000
Streets and Related Infrastructure	13,394,600	12,562,680	13,269,870	9,130,000	8,465,000	7,595,000	51,022,550
Technology	1,066,090	741,800	154,300	254,300	111,800	738,000	2,000,200
Vehicles	4,344,700	1,816,000	3,742,000	3,090,000	2,090,000	2,035,000	12,773,000
Water Distribution System	2,800,000	5,965,000	4,208,750	11,881,000	4,868,750	2,615,000	29,538,500
<b>TOTAL COST:</b>	<b>\$ 41,077,390</b>	<b>\$ 47,220,480</b>	<b>\$ 38,540,920</b>	<b>\$ 33,282,300</b>	<b>\$ 23,242,550</b>	<b>\$ 19,493,000</b>	<b>\$ 161,779,250</b>

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### Summary of Capital Requests – Source of Funds

FUNDING SOURCE	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
General Fund	10,016,490	4,219,810	12,021,995	6,635,000	6,680,000	5,396,200	34,953,005
CDBG Grant	90,000	200,000	-	200,000	-	200,000	600,000
Stormwater Utility Fee	500,000	1,245,000	1,693,750	1,100,000	600,000	1,200,000	5,838,750
Rebuild Illinois Capital Funds	300,000	-	-	-	-	-	-
Cook County DHS Grant	180,000	-	-	-	-	-	-
Electric Utility Tax	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	8,250,000
Motor Fuel Tax	2,192,500	1,700,000	1,200,000	1,200,000	1,200,000	1,200,000	6,500,000
Municipal Natural Gas Use Tax	1,042,500	1,032,500	1,022,500	1,012,500	1,050,000	1,000,000	5,117,500
MFT Transportation Renewal	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	1,100,000	5,400,000
Municipal Motor Fuel Tax	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Packaged Liquor Tax	340,000	330,000	340,000	330,000	340,000	340,000	1,680,000
Road Improvement Fund Balance	500,000	435,000	-	-	-	-	435,000
Western Corridor Fund	1,375,000	1,375,000	-	-	-	-	1,375,000
Western Area Road Impact Fee	1,300,000	820,000	-	-	-	-	820,000
Developer Contributions	105,000	105,000	-	-	-	-	105,000
Wester Area Traffic Improvement Fund	25,000	-	-	-	-	-	-
Capital Improvement Fund	200,000	-	-	-	-	-	-
STP Federal Grant Funds	727,500	1,059,370	316,875	-	-	-	1,376,245
ITEP Grant Funds	104,600	35,000	1,550,000	-	-	-	1,585,000
Hoffman Blvd Bridge Maintenance Fund	80,000	-	190,000	-	-	-	190,000
Water Fund	10,600,000	10,625,000	10,187,000	18,591,000	9,258,750	5,815,000	54,476,750
Capital Replacement Fund	5,360,000	3,200,000	-	-	-	-	3,200,000
2019 Capital Project Fund Balance	-	600,000	-	-	-	-	600,000
2024 Bond Proceeds	-	3,300,000	-	-	-	-	3,300,000
2025 Bond Proceeds	1,360,000	12,000,000	4,000,000	-	-	-	16,000,000
IT User Charges	-	60,000	-	-	-	-	60,000
NOW Arena Fund	43,800	1,588,800	43,800	43,800	43,800	26,800	1,747,000
Levy 3% Reserve Fund	35,000	90,000	65,000	65,000	65,000	65,000	350,000
Windy City Bulls 50%	-	-	50,000	-	-	-	50,000
DCEO Grant	1,600,000	200,000	-	-	-	-	200,000
OVG Contribution	-	-	1,000,000	-	-	-	1,000,000
Unfunded	-	-	1,760,000	1,005,000	905,000	1,150,000	4,820,000
<b>TOTAL EXPENSE:</b>	<b>\$ 41,077,390</b>	<b>\$ 47,220,480</b>	<b>\$ 38,540,920</b>	<b>\$ 33,282,300</b>	<b>\$ 23,242,550</b>	<b>\$ 19,493,000</b>	<b>\$161,779,250</b>

# CAPITAL IMPROVEMENTS PROGRAM

## Village of Hoffman Estates

### Capital Requests Facilities and Grounds

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2025 Estimate	2026	2027	2028	2029	2030	Total 2026-2030
Village Hall Roof Replacement/Rehabilitation	72	60,000	42,000	-	550,000	-	-	-	550,000
Air Handler Coil Replacements	73	-	-	100,000	-	-	-	-	100,000
Council Chamber Improvements	74	30,000	30,000	25,000	225,000	-	60,000	-	310,000
Police Department HVAC Replacements	76	210,000	197,500	-	275,000	-	-	-	275,000
PD Building Automation System Upgrades	77	-	-	-	670,000	-	-	-	670,000
Adjudication Room Floor Rehabilitation	78	-	-	55,000	-	-	-	-	55,000
PD Parking Lot Improvements	79	-	-	-	200,000	-	-	-	200,000
PD Partial Roof Replacement	80	-	-	-	-	-	200,000	-	200,000
Public Works Center Parking Lot Improvements	82	-	-	-	50,000	-	-	-	50,000
Public Works Center Generator Replacement	83	-	-	-	32,000	-	-	-	32,000
Fuel System Improvements	85	100,000	-	-	250,000	-	600,000	-	850,000
Fleet Services Rail Heater Replacements	86	-	-	60,000	-	-	-	-	60,000
Central Shop Air Compressor Replacements	87	-	-	-	185,000	-	100,000	-	285,000
Fleet Services Generator Replacement	88	-	-	-	32,000	-	-	-	32,000
Salt Dome Improvements	89	-	-	-	-	100,000	20,000	-	120,000
Fleet Services Parking Lot Reconstruction	90	-	-	-	-	50,000	400,000	-	450,000
New Fire Station 21 Engineering and Construction	92	8,259,400	4,959,400	3,300,000	-	-	-	-	3,300,000
Fire Station 21 Fitness Equipment Replacements	93	-	-	15,000	-	15,000	-	15,000	45,000
New Fire Station 22 Engineering and Construction	95	1,550,000	1,250,000	12,000,000	4,000,000	-	-	-	16,000,000
Fire Station 22 Fitness Equipment Replacements	96	-	-	15,000	-	15,000	-	15,000	45,000
Fire Station 23 Fitness Equipment Replacements	98	15,000	15,000	-	15,000	-	15,000	-	30,000
Fire Station 23 Parking Lot Improvements	99	-	-	-	-	30,000	-	-	30,000
Fire Station 23 Partial Roof Replacement	100	-	-	-	-	-	100,000	-	100,000
Fire Station 24 Fitness Equipment Replacements	102	15,000	15,000	-	15,000	-	15,000	-	30,000
Fire Station 24 Parking Lot Improvements	103	-	-	-	-	30,000	-	-	30,000
640 Illinois Facility Maintenance	105	125,000	129,000	200,000	-	-	-	30,000	230,000
Sunderlage House Roof Replacement	107	-	-	110,000	-	-	-	-	110,000
Sunderlage House Maintenance	108	-	-	55,000	-	-	-	-	55,000
Sunderlage House Parking Lot Reconstruction	109	-	-	-	40,000	175,000	-	-	215,000
Arena Seating Replacements	111	200,000	-	-	1,525,000	25,000	25,000	25,000	1,600,000
Arena Exterior Building Maintenance	112	197,000	197,000	17,000	67,000	87,000	17,000	-	188,000
Arena Loading Dock Improvements	113	20,000	55,000	-	-	-	-	500,000	500,000
Food and Beverage Improvements	114	35,000	90,000	90,000	65,000	65,000	65,000	65,000	350,000
Arena HVAC Replacements	115	-	75,000	-	-	-	325,000	-	325,000

Continued on next page

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS Facilities and Grounds

Arena Miscellaneous Interior Improvements	116	60,000	-	90,000	30,000	-	-	-	120,000
Arena Mechanical System Improvements	117	60,000	60,000	35,000	35,000	35,000	110,000	10,000	225,000
Arena Plumbing Improvements	118	25,000	15,000	15,000	-	-	-	-	15,000
Arena Ice Plant Maintenance	119	40,000	40,000	60,000	-	-	-	-	60,000
Concourse Floor Rehabilitation	120	30,000	20,000	-	30,000	100,000	30,000	-	160,000
Public Address (PA) System Upgrades	121	20,000	20,000	-	700,000	-	-	-	700,000
Marquee Sign Upgrades	122	-	-	350,000	-	-	-	-	350,000
Parking Lot Improvements	123	-	-	130,000	400,000	-	-	-	530,000
Arena Event-Related Improvements	124	-	-	100,000	300,000	-	100,000	1,200,000	1,700,000
Arena Partial Roof Replacement	125	-	-	-	225,000	-	585,000	-	810,000
Arena Walkability Improvements	126	-	-	-	100,000	-	-	-	100,000
Suite-Level Improvements	127	-	-	-	-	140,000	50,000	-	190,000
NOW Arena Glass Entrance Door Replacements	128	-	-	-	-	-	250,000	250,000	500,000
NOW Arena Concrete Front Steps/Handrail Replacements	129	-	-	325,000	-	-	-	-	325,000
NOW Arena Club Room Renovation	130	-	-	20,000	1,000,000	-	-	-	1,020,000
NOW Arena Concession Stand Floor Renovation	131	-	-	150,000	-	-	-	-	150,000
Village Green Phase II Construction	133	3,700,000	1,000,000	3,000,000	-	-	-	-	3,000,000
Village Green Phase III Improvements	134	250,000	50,000	200,000	-	-	-	-	200,000
<b>TOTAL COST:</b>		<b>\$ 15,001,400</b>	<b>\$ 8,259,900</b>	<b>\$ 20,517,000</b>	<b>\$ 11,016,000</b>	<b>\$ 867,000</b>	<b>\$ 3,067,000</b>	<b>\$ 2,110,000</b>	<b>\$ 37,577,000</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Significant Non-Routine Projects:

### *Fire Station 22 Improvements*

Total Cost: \$17,250,000

FY 2026 Cost: \$12,000,000

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

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Tornado Siren Replacements	191	23,000	23,000	-	-	-	-	23,000
Architectural Sign Replacements	192	-	-	200,000	250,000	-	-	450,000
<b>TOTAL COST:</b>		<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 200,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473,000</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in Miscellaneous.

## CAPITAL REQUESTS

### Sanitary Sewers

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Pfizer Lift Station Replacement	42	1,500,000	-	300,000	3,000,000	-	-	3,300,000
Hampton Lift Station Replacement	43	1,100,000	2,200,000	-	-	-	-	2,200,000
WDA Lift Station Upgrades	44	-	300,000	-	-	-	-	300,000
University Lift Station Upgrades	45	-	150,000	-	-	-	-	150,000
Eric Lift Station Rehabilitation	46	-	-	2,250,000	-	-	-	2,250,000
Westbury Lift Station Rehabilitation	47	-	-	-	1,100,000	-	-	1,100,000
Carling Lift Station Rehabilitation	48	-	-	-	660,000	-	-	660,000
Kingsdale Lift Station Rehabilitation	49	-	-	-	-	1,430,000	-	1,430,000
Park Lift Station Rehabilitation	50	-	-	-	-	660,000	-	660,000
Hilldale Lift Station Rehabilitation	51	-	-	-	-	-	1,100,000	1,100,000
Sanitary Sewer Rehabilitation	53	1,450,000	1,700,000	2,150,000	1,950,000	1,950,000	2,100,000	9,850,000
Sanitary Sewer Televising Equipment	54	-	-	100,000	-	-	-	100,000
<b>TOTAL COST:</b>		<b>\$ 4,050,000</b>	<b>\$ 4,350,000</b>	<b>\$ 4,800,000</b>	<b>\$ 6,710,000</b>	<b>\$ 4,040,000</b>	<b>\$ 3,200,000</b>	<b>\$ 23,100,000</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Significant Non-Routine Projects:

### *Lift Station Rehabilitation*

Total Cost:	\$3,300,000
FY 2026 Cost:	\$0
Source of Funds:	Water & Sewer Fund



**Description:** The proposed construction for the Pfizer LS consists of replacement of the original force main downstream of the recently replaced lift station. The existing force main is original to the lift station constructed in the 1970's and is routed under the tollway.

**Annual Impact on Operating Budget:** This water main replacement will not result in any increase in operating expenditures, as it is a replacement of an existing water main.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Stormwater

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Stormwater Rehabilitation	56	2,785,000	1,165,000	550,000	1,100,000	600,000	1,200,000	4,615,000
Grand Canyon Stormwater Improvements	57	70,000	80,000	600,000	-	-	-	680,000
<b>TOTAL COST:</b>		<b>\$ 2,855,000</b>	<b>\$ 1,245,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,100,000</b>	<b>\$ 600,000</b>	<b>\$ 1,200,000</b>	<b>\$ 5,295,000</b>

### Significant Non-Routine Projects:

#### *Stormwater Projects*

Total Cost: \$5,295,000  
 FY 2026 Cost: \$1,165,000  
 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

### Street & Related Infrastructure

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2025 Estimate	2026	2027	2028	2029	2030	Total 2026-2030
Street Revitalization Program	59	7,145,000	6,910,000	6,720,000	7,975,000	7,520,000	7,540,000	6,570,000	36,325,000
Cook County Projects	60	3,375,000	-	2,300,000	-	-	-	-	2,300,000
Surface Transportation Program (STP) Projects	61	1,270,000	1,265,000	1,647,500	422,500	100,000	-	100,000	2,270,000
Sidewalk Replacement Program	62	600,000	430,000	375,000	300,000	300,000	275,000	275,000	1,525,000
Hassell Road Walkability Enhancements	63	104,600	100,000	100,000	1,800,000	-	-	-	1,900,000
Hoffman Boulevard Bridge Overlay	64	80,000	-	-	1,260,000	-	-	-	1,260,000
Collector Street - Street Light Installations	65	60,000	50,000	830,000	780,000	500,000	500,000	500,000	3,110,000
Illinois Department of Transportation Projects	66	20,000	-	380,180	82,370	-	-	-	462,550
Prairie Stone Parkway Access Improvements	67	-	-	150,000	500,000	500,000	-	-	1,150,000
Multimodal Program	68	-	-	60,000	150,000	210,000	150,000	150,000	720,000
<b>TOTAL COST:</b>		<b>\$ 12,654,600</b>	<b>\$ 8,755,000</b>	<b>\$ 12,562,680</b>	<b>\$ 13,269,870</b>	<b>\$ 9,130,000</b>	<b>\$ 8,465,000</b>	<b>\$ 7,595,000</b>	<b>\$ 51,022,550</b>

### Significant Non-Routine Projects:

#### ***Prairie Stone Parkway Access Improvements***

Total Cost: \$1,150,000  
 FY 2026 Cost: \$0  
 Source of Funds: Unfunded



**Description:** The Prairie Stone Parkway Access Study will evaluate the Prairie Stone Parkway corridor, along with portions of Pratum Avenue and Hoffman Boulevard, to develop a comprehensive access management plan that supports both existing and future land uses within the study area. The goal is to enhance vehicular and pedestrian mobility while improving overall safety and connectivity. The study will produce a coordinated set of physical and operational recommendations designed to effectively accommodate current conditions and anticipated future development.

**Annual Impact on Operating Budget:** The upgrades for Prairie Stone Parkway would not incur any additional operating costs for the Village for the next five years.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## ***Hassell Road Walkability Enhancements***

Total Cost:	\$1,900,000
FY 2026 Cost:	\$100,000
Source of Funds:	ITEP Grant



**Description:** The Hassell Road Pedestrian and Bicycle Project aims to enhance safety, accessibility, and connectivity for pedestrians, bicyclists, motorists, and transit users along Hassell Road, Stonington Avenue, and Pembroke Avenue. The project includes installing marked crosswalks and new sidewalks, adding directional signage, upgrading bicycle lanes, improving bus stop pads, and installing new street lighting to create a safer and more user-friendly transportation corridor..

**Annual Impact on Operating Budget:** The upgrades Hassell Road would not incur any additional operating costs for the Village for the next five years.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Technology

PROJECT OVERVIEW AND COST	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Camera System Improvements	351,500	-	-	-	-	421,200	421,200
Wireless Infrastructure Upgrades	170,000	-	60,000	-	-	200,000	260,000
NOW Arena IT Projects	276,800	316,800	16,800	96,800	16,800	16,800	464,000
Network Infrastructure Upgrades	80,000	50,000	50,000	70,000	50,000	50,000	270,000
Server and Storage Replacements	45,000	315,000	45,000	45,000	45,000	50,000	500,000
Thermal Imaging Cameras	-	-	42,500	42,500	-	-	85,000
<b>TOTAL COST:</b>	<b>\$ 923,300</b>	<b>\$ 681,800</b>	<b>\$ 214,300</b>	<b>\$ 254,300</b>	<b>\$ 111,800</b>	<b>\$ 738,000</b>	<b>\$ 2,000,200</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in Technology.

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## CAPITAL REQUESTS

### Vehicles

PROJECT OVERVIEW AND COST	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Unit 10 Replacement (Tandem)	-	200,000	-	-	-	-	200,000
Unit 9 Replacement	-	190,000	-	-	-	-	190,000
Unit 1 Replacement (Tandem)	-	210,000	200,000	-	-	-	410,000
Unit 8 Replacement	-	190,000	200,000	-	-	-	390,000
Unit 2 Replacement (Tandem)	-	-	210,000	210,000	-	-	420,000
Unit 12 Replacement	-	-	200,000	210,000	-	-	410,000
Future Dump Truck Replacement	-	-	-	-	435,000	435,000	870,000
New Hydro Excavator/ Flusher Truck	-	-	725,000	-	-	-	725,000
Unit 67 Sewer Jetter Truck Replacement	-	225,000	275,000	-	-	-	500,000
Unit 68 Semi Truck/Dump Trailer Replacement	-	-	255,000	-	-	-	255,000
Unit 85 Aerial Lift Truck Replacement	-	-	-	320,000	-	-	320,000
Unit 66 Hydro Excavator/ Flusher Truck Replaceme	-	-	-	-	-	900,000	900,000
New Pickup Truck	-	60,000	-	-	-	-	60,000
Unit 34 Pickup Truck Replacement	-	-	75,000	-	-	-	75,000
Unit 35 Pickup Truck Replacement	-	-	75,000	-	-	-	75,000
Unit 50 - Front End Loader Replacement	-	190,000	-	-	-	-	190,000
Portable Changeable Message Signs (PCMS)	-	100,000	-	-	-	-	100,000
Unit 131 Tow-Behind Water Pump Replacement	-	60,000	-	-	-	-	60,000
Unit 164 UTV Replacement	-	60,000	-	-	-	-	60,000
Unit 53 Backhoe Replacement	-	-	210,000	-	-	-	210,000
Unit 132 Tow-Behind Water Pump Replacement	-	-	57,000	-	-	-	57,000
Unit 144 Tractor Replacement	-	-	45,000	-	-	-	45,000
Unit 610 Crash Attenuator Trailer Replacement	-	-	45,000	-	-	-	45,000
Unit 312 Tow-Behind Light Tower Replacement	-	-	20,000	-	-	-	20,000
Unit 51 Pavement Roller Replacement	-	-	-	-	70,000	-	70,000
Unit 57 Tractor Replacement	-	-	-	-	55,000	-	55,000
Unit 58 Tow-Behind Air Compressor Replacement	-	-	-	-	20,000	-	20,000
Reserve Engine Refurbishment	200,000	-	-	225,000	-	-	225,000
Future Frontline Engine Replacement	-	-	-	1,500,000	-	-	1,500,000
Future Fire Squad Replacement	-	-	-	-	220,000	-	220,000
Future Ambulance Replacements	-	-	550,000	-	600,000	-	1,150,000
Unit FC05 Fire Vehicle Replacement	-	40,000	-	-	-	-	40,000

Continued on next page

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

Unit P06 Police Squad Replacement	-	67,000	-	-	-	-	67,000
Unit P16 Police Squad Replacement	-	69,000	-	-	-	-	69,000
Unit P18 Police Squad Replacement	-	69,000	-	-	-	-	69,000
Unit P25 Police Squad Replacement	-	69,000	-	-	-	-	69,000
Unit P81 Police Squad Replacement	-	77,000	-	-	-	-	77,000
Future Police Vehicle Replacements	-	-	600,000	625,000	650,000	700,000	2,575,000
<b>TOTAL COST:</b>	<b>\$ 200,000</b>	<b>\$ 1,876,000</b>	<b>\$ 3,742,000</b>	<b>\$ 3,090,000</b>	<b>\$ 2,050,000</b>	<b>\$ 2,035,000</b>	<b>\$ 12,793,000</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 REQUESTS

### Water Distribution System

PROJECT OVERVIEW AND COST	Page Number	2025 Budget	2026	2027	2028	2029	2030	Total 2026-2030
Water Main Replacement	28	2,750,000	4,385,000	3,588,750	3,881,000	3,118,750	2,615,000	17,588,500
Water Tower T-2 Rehabilitation	31	-	900,000	-	-	-	-	900,000
Water Tower T-1 Replacement	32	-	250,000	250,000	6,000,000	-	-	6,500,000
Water Tower T-3 Rehabilitation	33	-	-	-	-	750,000	-	750,000
Tollway Utility Crossing - Water Main	35	-	-	300,000	2,000,000	1,000,000	-	3,300,000
Abbey Wood Pumping Station Improvements	36	125,000	265,000	70,000	-	-	-	335,000
West Zone Backup Water Supply	38	70,000	70,000	-	-	-	-	70,000
South Zone Backup Water Supply	39	-	95,000	-	-	-	-	95,000
<b>TOTAL COST:</b>		<b>\$ 2,945,000</b>	<b>\$ 5,965,000</b>	<b>\$ 4,208,750</b>	<b>\$ 11,881,000</b>	<b>\$ 4,868,750</b>	<b>\$ 2,615,000</b>	<b>\$ 29,538,500</b>

# CAPITAL IMPROVEMENTS PROGRAM

Village of Hoffman Estates

## Significant Non-Routine Projects:

### CAPITAL REQUESTS

#### Water & Sanitary Sewer

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

Total Cost: \$6,500,000  
FY 2026 Cost: \$250,000  
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:	\$3,300,000
FY 2026 Cost:	\$0
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.



# 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 \$50,000 must be approved in advance by the Village Board, while everything under \$50,000 is the responsibility of the Village Manager. Employees are responsible for obtaining quotes for purchases over \$2,500 and to have either a competitive bid process or RFP process (whichever would be applicable) for purchases/professional services over \$25,000. 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..

*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

<b>ACLS:</b> Advanced Cardiac Life Support	<b>EOC:</b> Emergency Operations Center
<b>AED:</b> Automated External Defibrillator	<b>EOP:</b> Emergency Operations Plan
<b>ACFR:</b> Annual Comprehensive Financial Report	<b>ESDA:</b> Emergency Service Disaster Agency
<b>ACH:</b> Automated Clearing House	<b>FAST:</b> Fast Action Service Team
<b>ALS:</b> Advanced Life Support	<b>FCC:</b> Federal Communications Commission
<b>ASE:</b> Automotive Service Excellence	<b>FEMA:</b> Federal Emergency Management Agency
<b>ASO:</b> Administrative Services Officer	<b>FMLA:</b> Family Medical Leave Act
<b>CDBG:</b> Community Development Block Grant	<b>FOIA:</b> Freedom of Information Act
<b>CIB:</b> Capital Improvement Board	<b>FPB:</b> Fire Prevention Bureau
<b>CIP:</b> Capital Improvement Program	<b>FPS:</b> Fire Pension System
<b>CMAQ:</b> Congestion Mitigation & Air Quality	<b>FTE:</b> Full-Time Equivalent
<b>CN:</b> Canadian National	<b>FY:</b> Fiscal Year
<b>COBRA:</b> Consolidated Omnibus Budget Reconciliation Act	<b>GFOA:</b> Government Finance Officers Association
<b>CPR:</b> Cardiopulmonary resuscitation	<b>GIS:</b> Geographical Information Systems
<b>DARE:</b> Drug Abuse Resistance Education	<b>GO:</b> General Obligation (bonds/debt service)
<b>DEA:</b> Drug Enforcement Agency	<b>GPS:</b> Global Positioning System
<b>DUI:</b> Driving Under the Influence	<b>HETV:</b> Hoffman Estates Television
<b>EAB:</b> Emerald Ash Borer	<b>HHS:</b> Health and Human Services
<b>EAV:</b> Equalized Assessed Value	<b>HRM:</b> Human Resources Management
<b>EDA:</b> Economic Development Area	<b>HUD:</b> Housing & Urban Development
<b>EECBG:</b> Energy, Efficiency & Conservation Block Grants	<b>HVAC:</b> Heating, Ventilating & Air Conditioning
<b>EMA:</b> Emergency Management Agency	<b>IAPEM:</b> Illinois Association of Property & Evidence Managers
<b>EMS:</b> Emergency Medical Services	

**ICMA-RC:** Illinois City/County Management Association-Retirement Corporation

**ICS:** Incident Command System

**IDOL:** Illinois Department of Labor

**IDOT:** Illinois Department of Transportation

**IEPA:** Illinois Environmental Protection Agency

**IMRF:** Illinois Municipal Retirement Fund

**IPBC:** Interpersonal Personnel Benefits Cooperative

**IS:** Information Systems

**ISO:** Insurance Services Organization

**JAWA:** Joint Action Water Agency

**KCAT:** Kane County Auto Theft Task Force

**LEED:** Leadership in Energy and Environmental Design

**MABAS:** Mutual Aid Box Alarm System

**MAP:** Metropolitan Alliance of Police

**MICU:** Mobile Intensive Care Unit

**MTF:** Motor Fuel Tax

**MUTCD:** Manual on Uniform Traffic Control Devices

**MWRDGC:** Metropolitan Water Reclamation District of Greater Chicago

**NEMRT:** North East Multi-Regional Training

**NFPA:** National Fire Protection Agency

**NIMS:** National Incident Management System

**NIMCAST:** National Incident Management System Compliance Assessment Tool

**NWCD:** Northwest Central Dispatch

**NWCH:** Northwest Community Hospital

**NWMC:** Northwest Municipal Conference

**PEG:** Public, Educational & Governmental

**POP:** Problem Oriented Policing

**PPE:** Personal Protective Equipment

**PPS:** Police Pension System

**SAN:** Storage Area Network

**SCADA:** Supervisory Control and Data Acquisition

**SNS:** Strategic National Stockpile

**SLA:** Service Level Agreement

**SQL:** Structured Query Language

**STAR:** Suburban Transit Access Route

**STP:** Surface Transportation Program

**SWANCC:** Solid Waste Agency of Northern Cook County

**SWAP:** Sheriff's Work Alternative Program

**TIF:** Tax Increment Financing

**UASI:** Urban Areas Security Initiative

**USEPA:** United States Environmental Protection Agency

**USR:** Uniform Crime Report

**WDA:** Western Development Area