AGENDA

Finance Committee
Regular Meeting
Village Hall
1900 Hassell Road, Hoffman Estates, IL 60169

January 26, 2026	Council Chambers	Immediately Following Public Health & Safety Committee

1. **CALL TO ORDER/ROLL CALL**

2. **APPROVAL OF MINUTES**

   A. Finance Committee 12-15-2025 Draft Minutes

   B. Special Finance Committee 01-19-2026

3. **PUBLIC COMMENT**

4. **REPORTS**

   A. Finance Department Monthly Report

   B. Information Technology Department Monthly Report

   C. NOW Arena Monthly Report

5. **PRESIDENT'S REPORT**

6. **ITEMS IN REVIEW**

7. **OTHER**

8. **ADJOURNMENT**

Further details and information can be found in the agenda packet attached hereto and incorporated herein and can also be viewed online at www.hoffmanestates.org and/or in person in the Village Clerk's office. The Village of Hoffman Estates complies with the Americans with Disabilities Act (ADA). For accessibility assistance, call the ADA Coordinator at 847/882-9100.

Village of Hoffman Estates

FINANCE COMMITTEE MEETING MINUTES **December 15, 2025**

I. Roll call

Members in Attendance:	**Anna Newell, Vice Chairperson** **Karen Mills, Trustee** **Gary Stanton, Trustee** **Karen Arnet, Trustee** **Patrick Kinnane, Trustee** **William McLeod, Mayor**
Members Absent:	**Gary Pilafas, Chair**
Management Team Members in Attendance:	**Eric Palm, Village Manager** **Dan O'Malley, Deputy Village Manager** **Art Janura, Corporation Counsel** **Jon Pape, Assistant Village Manager** **Kasia Cawley, Chief of Police** **Alan Wax, Fire Chief** **Rachel Musiala, Finance Director** **Al Wenderski, Director of Transportation** **Patrick Seger, Director of HRM** **Joe Nebel, Public Works Director** **Audra Marks, Assistant HHS Director** **Darek Raszka, Director of IT** **Jana Dickson, Asst. Corporation Counsel** **Missy Brito, Communications Manager** **Ben Gibbs, GM, NOW Arena** **Patty Richter, Village Clerk** **Ken Koop, Risk Manager** **Jim Thomas, Asst. Police Chief** **Adam Marak, Police Sergeant** **Ric Signorella, Multimedia Prod. Manager**

The Finance Committee meeting was called to order at 8:00 p.m.

2. APPROVAL OF MINUTES

Motion by Trustee Arnet, seconded by Trustee Stanton, to approve the Finance Committee Meeting Minutes from November 24, 2025. Voice vote taken. All ayes. Motion carried.

3. PUBLIC COMMENT

4. OLD BUSINESS

5. NEW BUSINESS

A. Approval of an ordinance establishing hire back rates for Police and Fire personnel for the period January 1, 2026 through December 31, 2026.

An item summary sheet from Rachel Musiala was presented to Committee.

Motion by Trustee Mills, seconded by Trustee Arnet, to approve an ordinance establishing hire back rates for Police and Fire personnel for the period January 1, 2026 through December 31, 2026. Voice vote taken. All ayes. Motion carried.

B. Approval of a resolution authorizing the Second Amended and Restated Management Agreement between the Village of Hoffman Estates and Global Spectrum, L.P. d/b/a Oak View Group for management and commercial sales services of the NOW Arena.

An item summary sheet from Dan O'Malley was presented to Committee.

Dan O'Malley addressed the Committee and advised that the new terms of this agreement provides an initial four-year term, January 1, 2026 through December 31, 2029 and includes two, three-year extensions at the Village's option to extend the agreement to December 31, 2032 and December 31, 2035.

Motion by Trustee Stanton, seconded by Trustee Kinnane, to approve a resolution authorizing the Second Amended and Restatement Management Agreement between the Village of Hoffman Estates and Global Spectrum, L.P. d/b/a Oak View Group for management and commercial sales services of the NOW Arena. Voice vote taken. All ayes. Motion carried.

C. Approval of a resolution authorizing an intergovernmental agreement with Suburban Liability Insurance Pool and Alliant/Mesirow Insurance Service for property and casualty insurance coverage for 2026.

An item summary sheet from Ken Koop, Dan O'Malley and Patrick Seger was presented to Committee.

Motion by Trustee Arnet, seconded by Trustee Kinnane, to approve a resolution authorizing an intergovernmental agreement with Suburban Liability Insurance Pool and Alliant/Mesirow Insurance Service for property and casualty insurance coverage for 2026. Voice vote taken. All ayes. Motion carried.

6. REPORTS

A. Finance Department Monthly Report – deferral requested.

Motion by Trustee Arnet, seconded by Trustee Mills, to approve deferral of the Finance Department monthly report. Voice vote taken. All ayes. Motion carried.

B. Information Technology Department Monthly Report

The Information Technology Monthly Report was received and filed.

C. NOW Arena Monthly Report

The NOW Arena Monthly Report was received and filed.

7. PRESIDENT'S REPORT

8. ITEMS IN REVIEW

9. OTHER

10. ADJOURNMENT

Motion by Trustee Mills, seconded by Trustee Kinnane, to adjourn the meeting at 8:11 p.m. Voice vote taken. All ayes. Motion carried.

Minutes submitted by:

___________________________________ ___________________________________

Debbie Schoop, Executive Assistant Date

Village of Hoffman Estates

SPECIAL FINANCE COMMITTEE MEETING
MINUTES **January 19, 2026**

I. Roll call

Members in Attendance:	**Gary Pilafas, Chair** **Anna Newell, Vice Chairperson** **Karen Mills, Trustee** **Gary Stanton, Trustee** **Karen Arnet, Trustee** **Patrick Kinnane, Trustee** **William McLeod, Mayor**
Management Team Members in Attendance:	**Eric Palm, Village Manager** **Jana Dickson, Asst. Corporation Counsel** **Dan O'Malley, Deputy Village Manager** **Jon Pape, Assistant Village Manager** **Patrick Seger, Director of HRM** **Kasia Cawley, Police Chief** **Joe Nebel, Public Works Director** **Rachel Musiala, Director of Finance** **Darek Raszka, Director of IS** **Patty Richter, Village Clerk** **Missy Brito, Communications Manager** **Ric Signorella, Cable TV Coordinator**

The Finance Committee meeting was called to order at 6:50 p.m.

2. PUBLIC COMMENT

3. NEW BUSINESS

A. Authorization to extend the Amended and Restated Profit Split Agreement with Levy Premium Foodservice Limited Partnership and additional two (2) years to provide food and beverage service at NOW Arena.

An item summary sheet from Dan O'Malley was presented to Committee.

Motion by Trustee Kinnane, seconded by Trustee Mills, to extend the Amended and Restated Profit Split Agreement with Levy Premium Foodservice Limited Partnership and additional two (2) years to provide food and beverage service at NOW Arena. Voice vote taken. All ayes. Motion carried.

4. Adjournment

Motion by Trustee Kinnane, seconded by Trustee Arnet, to adjourn the meeting at 6:56 p.m. Voice vote taken. All ayes. Motion carried.

Minutes submitted by:

_________________________________ _________________________________

Jennifer Djordjevic, Director of Operations & Outreach, Office of the Mayor & Board

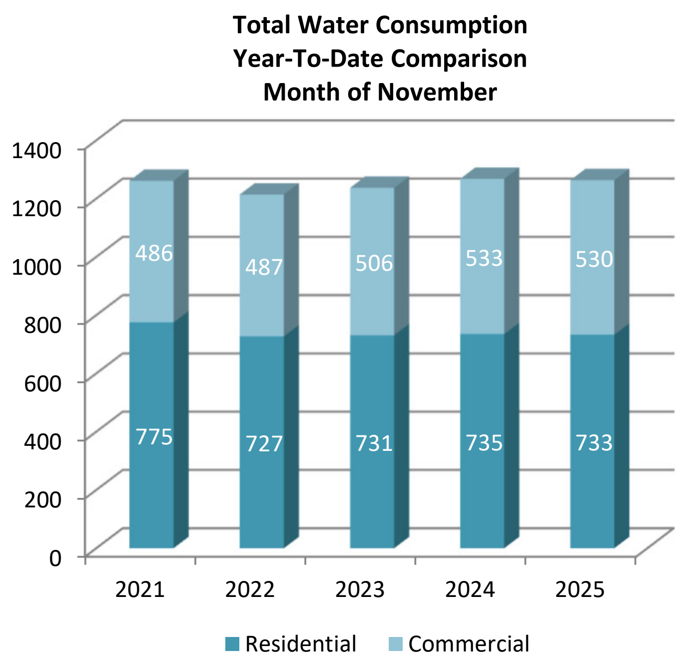
Date

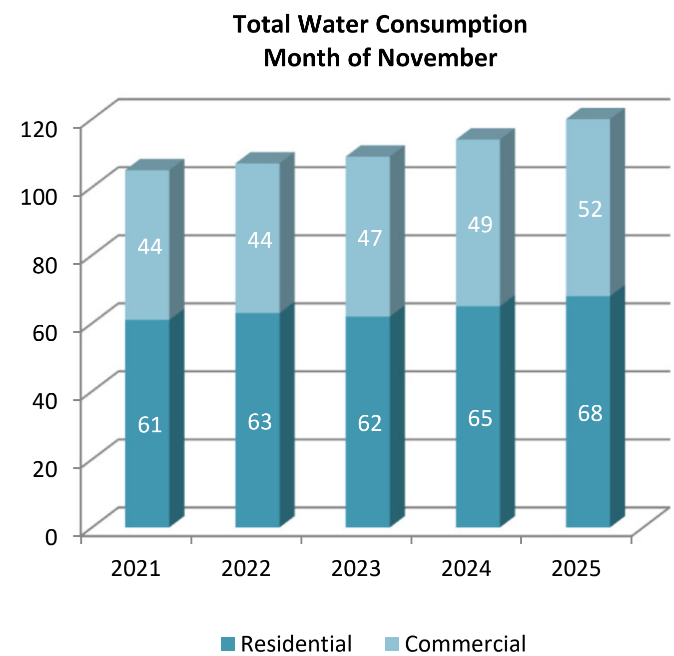
HOFFMAN ESTATES

DEPARTMENT OF FINANCE
MONTHLY REPORT
NOVEMBER 2025

Water Billing

A total of 14,833 residential water bills were mailed on November 1st for September's water consumption. Average consumption was 4,553 gallons, resulting in an average residential water bill of $82.01. Total consumption for all customers was 120 million gallons, with 68 million gallons attributable to residential consumption. When compared to the November 2024 billing, residential consumption increased by 4.6%.



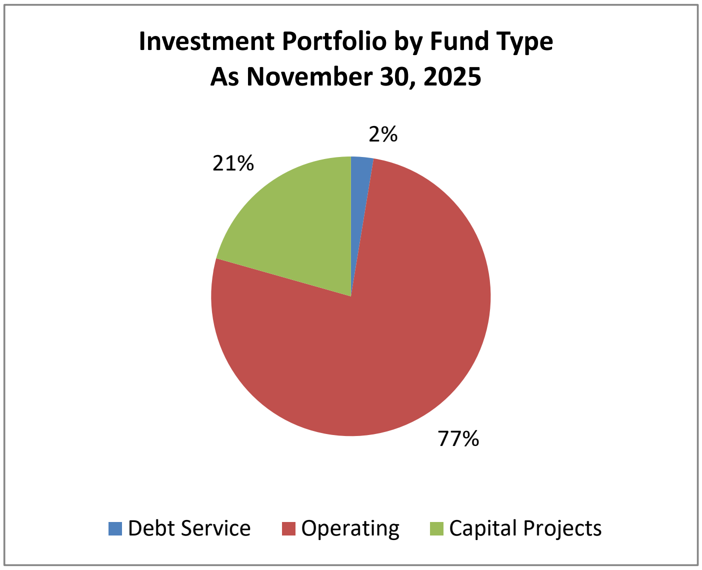


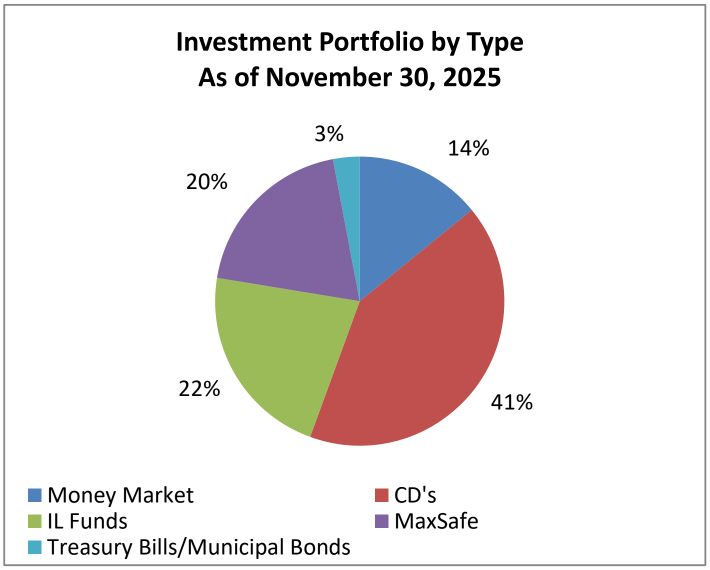
1900 Hassell Road
Hoffman Estates, Illinois 60169
www.hoffmanestates.org

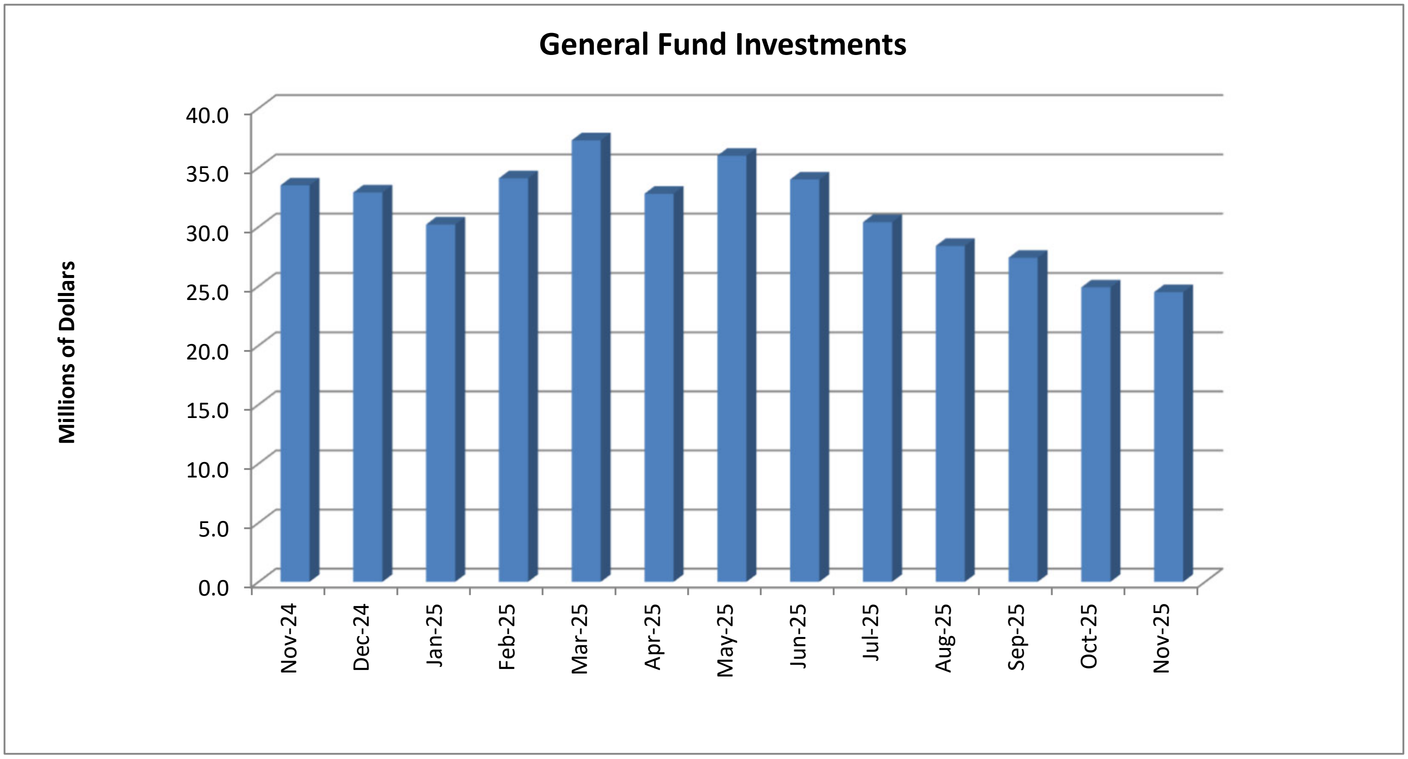
Phone: 847.882.9100
Fax: 847.843.4822

Village Investments

As of November 31, 2025, the Village's investment portfolio (not including pension trust funds) totaled $75.6 million. Of this amount, $58.1 million pertained to the various operating funds. As can be seen in the following graphs, the remaining $17.6 million is related to debt service and capital projects funds.







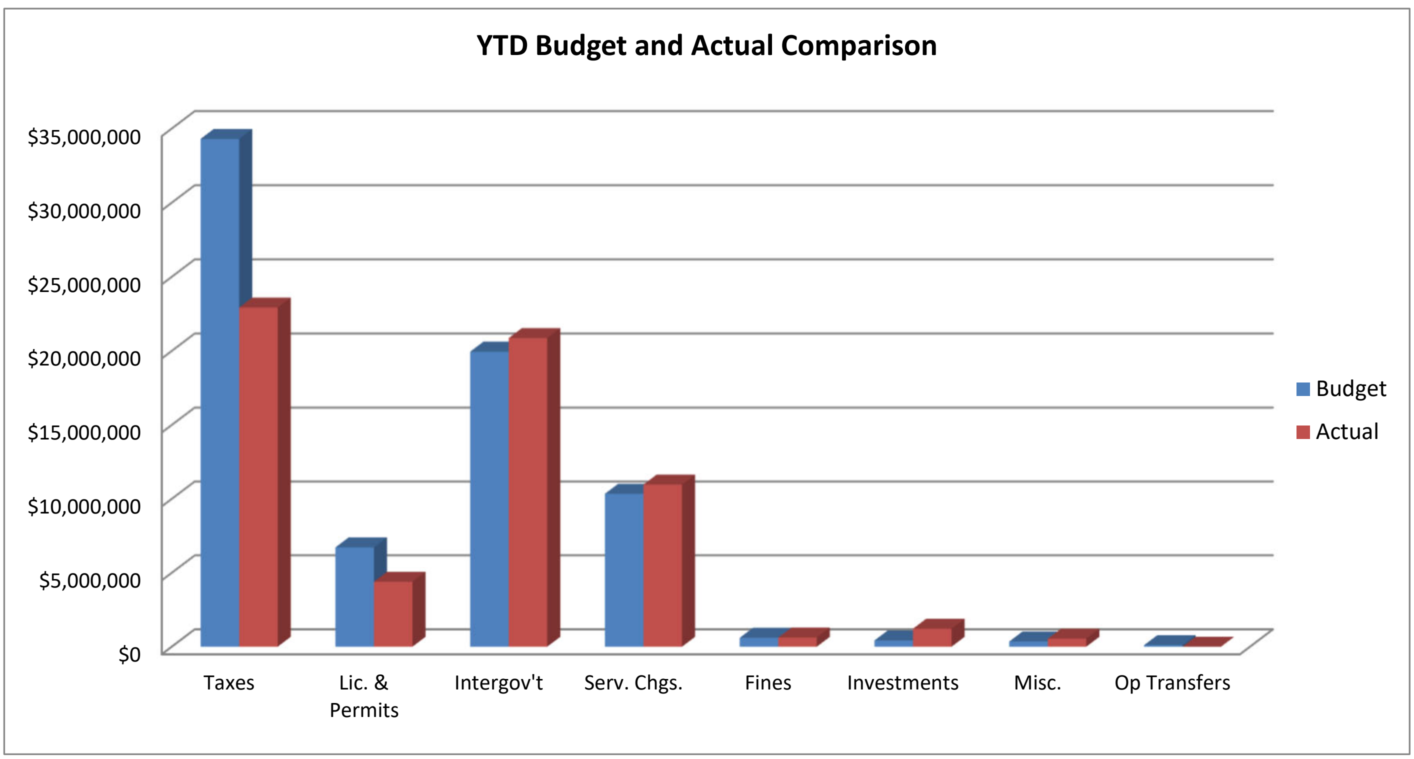
Operating Funds

General Fund

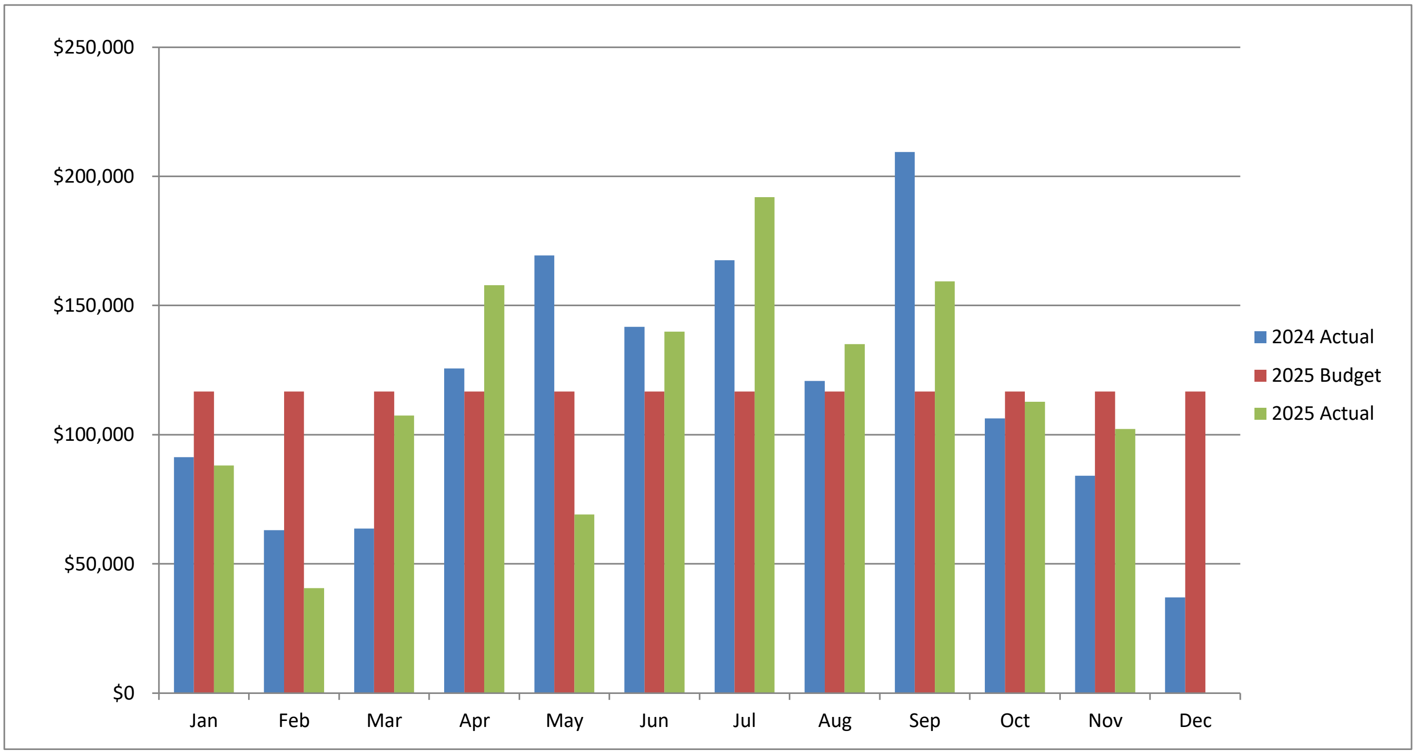
For the month of November, General Fund revenues totaled $5,308,277 and expenditures totaled $6,562,423 resulting in a deficit of $1,254,146.

Revenues: November year-to-date figures are detailed on the table below. Property Taxes are under budget due to an invoice delay from the County. License and Permits are under budget due to permitting activity, we expect large permits later in the year. Investment income is over budget due to higher interest rates being realized. Most miscellaneous revenues are not received on a monthly basis.

REVENUES	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	VARIANCE
Taxes	$ 34,304,763	$ 22,929,801	-33.2%
Licenses & Permits	6,717,917	4,396,782	-34.6%
Intergovernmental	19,951,516	20,869,309	4.6%
Charges for Services	10,347,113	10,968,039	6.0%
Fines & Forfeits	605,000	617,122	2.0%
Investments	427,083	1,220,354	185.7%
Miscellaneous	352,917	542,939	53.8%
Operating Transfers	100,833	-	-100.0%
TOTAL	$ 72,807,142	$ 61,544,344	-15.5%

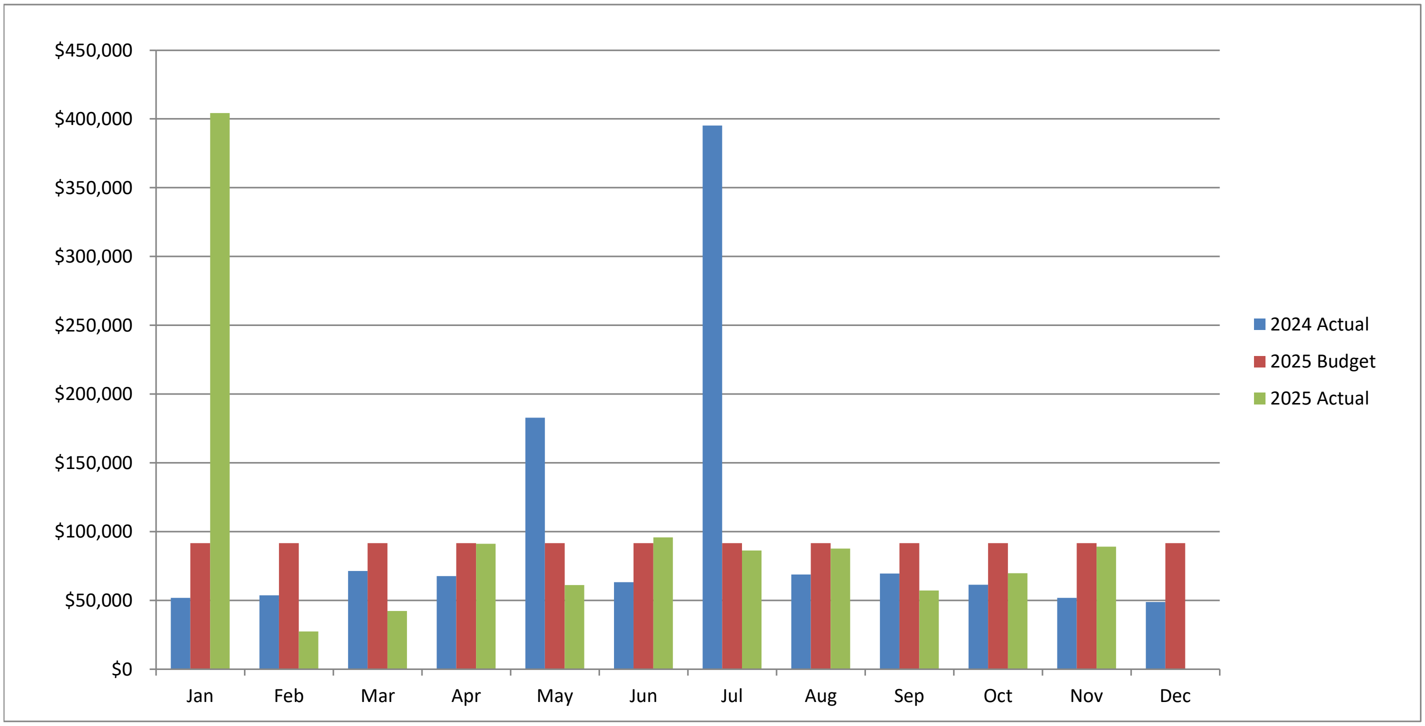


Hotel Tax



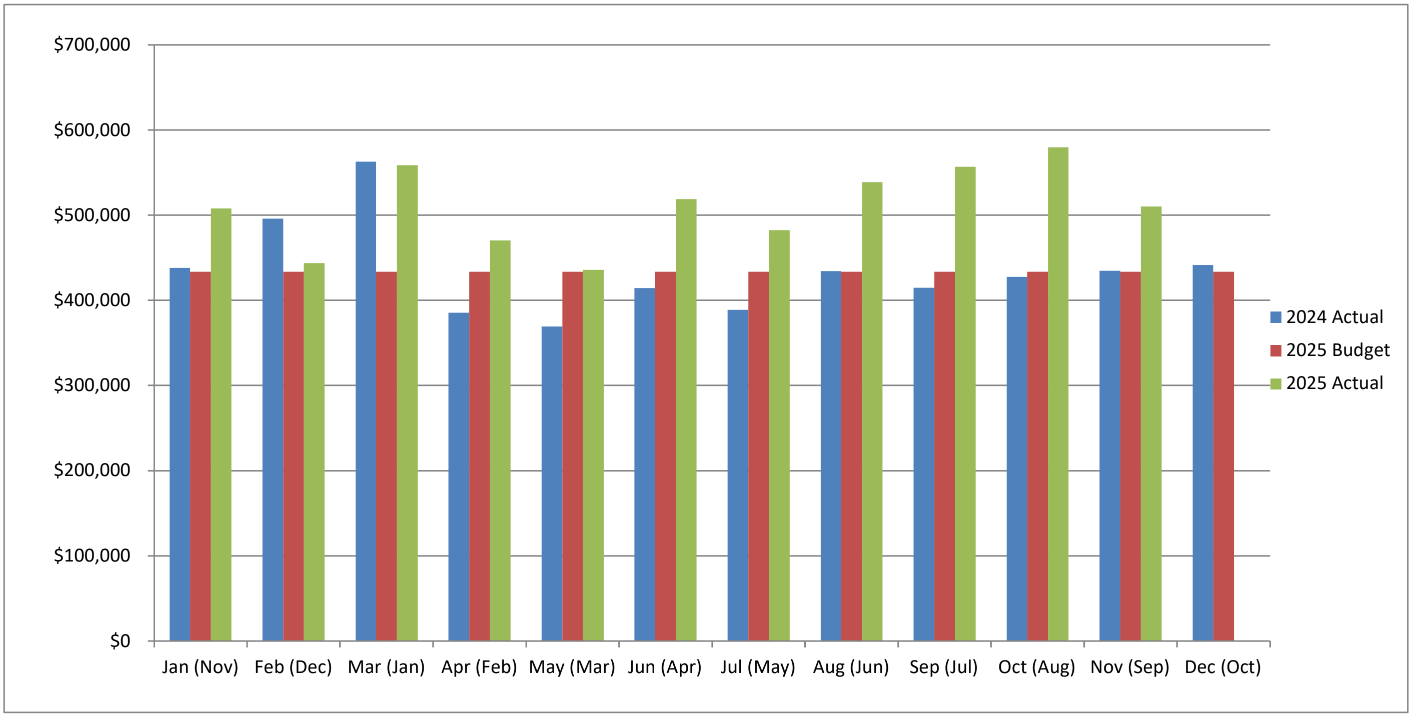
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 91,334	$ 116,667	$ 88,073	$ (28,594)
Feb	63,041	$ 116,667	40,564	(104,696)
Mar	63,678	$ 116,667	107,358	(114,005)
Apr	125,653	$ 116,667	157,882	(72,790)
May	169,377	$ 116,667	69,092	(120,364)
Jun	141,729	$ 116,667	139,928	(97,103)
Jul	167,496	$ 116,667	191,916	(21,854)
Aug	120,820	$ 116,667	135,070	(3,450)
Sep	209,478	$ 116,667	159,400	39,283
Oct	106,340	$ 116,667	112,785	35,401
Nov	84,091	$ 116,667	102,178	20,913
Dec	36,919	$ 116,667		
YTD Totals	$ 1,379,956	$ 1,400,000	$ 1,304,247	

Real Estate Transfer Tax



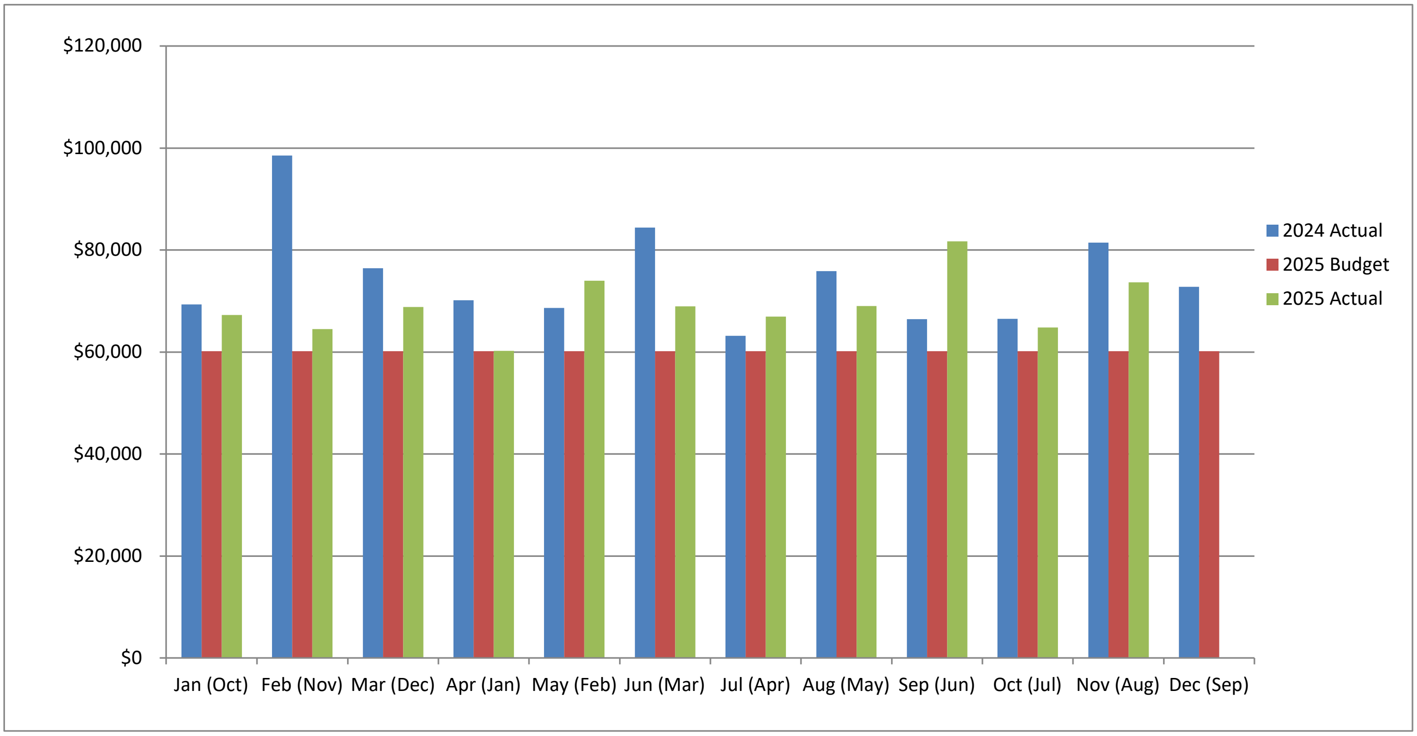
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 51,857	$ 91,667	$ 404,185	$ 312,518
Feb	53,610	$ 91,667	27,419	248,271
Mar	71,360	$ 91,667	42,318	198,922
Apr	67,779	$ 91,667	91,206	198,461
May	182,845	$ 91,667	61,044	167,839
Jun	63,269	$ 91,667	95,827	171,999
Jul	395,201	$ 91,667	86,215	166,547
Aug	68,872	$ 91,667	87,616	162,497
Sep	69,494	$ 91,667	57,164	127,994
Oct	61,413	$ 91,667	69,845	106,172
Nov	51,749	$ 91,667	89,035	103,541
Dec	48,748	$ 91,667		
YTD Totals	$ 1,186,197	$ 1,100,000	$ 1,111,874	

Home Rule Sales Tax



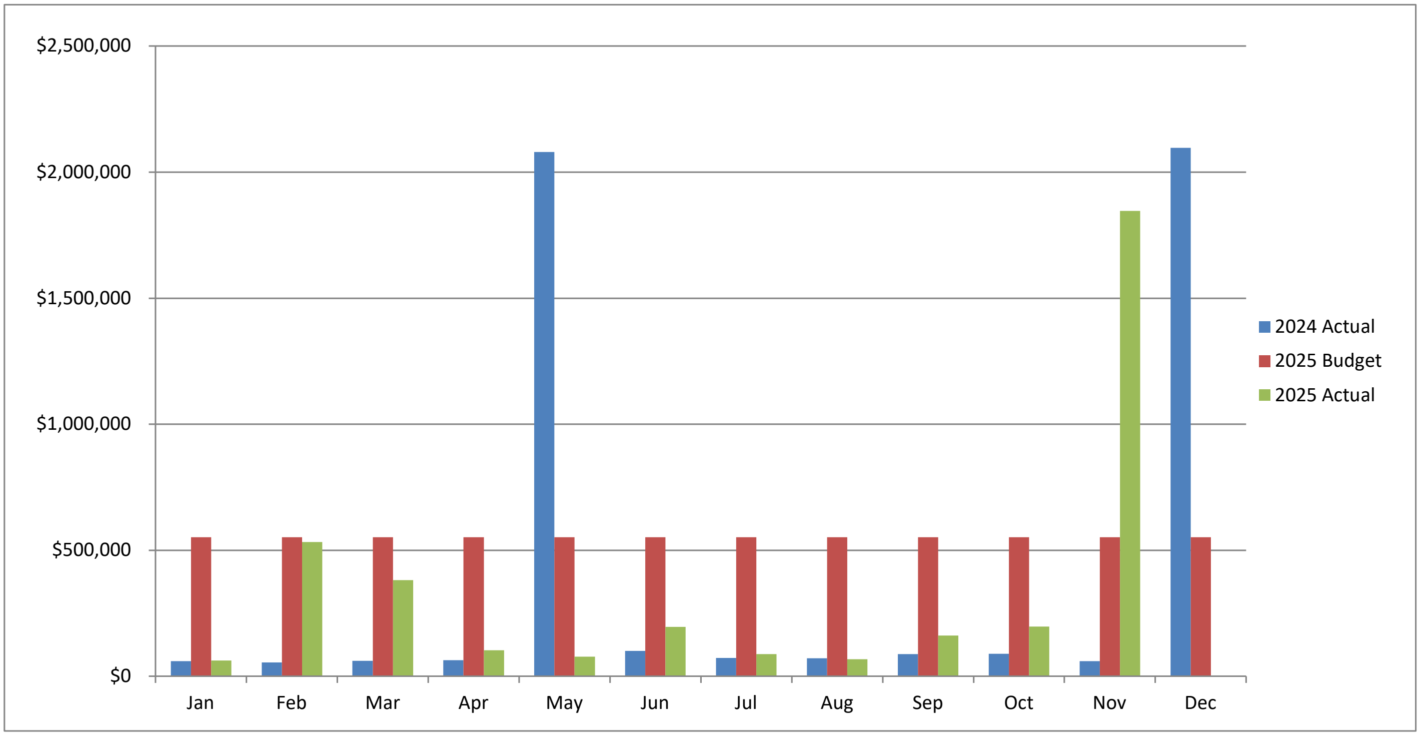
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2024 Actual vs. Budget
Jan (Nov)	$ 438,150	$ 433,333	$ 507,966	$ 74,633
Feb (Dec)	495,684	433,333	443,795	85,094
Mar (Jan)	562,546	433,333	558,558	210,319
Apr (Feb)	385,564	433,333	470,363	247,349
May (Mar)	369,402	433,333	435,681	249,696
Jun (Apr)	414,474	433,333	518,884	335,247
Jul (May)	388,903	433,333	482,274	384,188
Aug (Jun)	434,217	433,333	538,564	489,418
Sep (Jul)	414,799	433,333	556,545	612,630
Oct (Aug)	427,556	433,333	579,664	758,961
Nov (Sep)	434,694	433,333	510,038	835,665
Dec (Oct)	441,411	433,333		
YTD Totals	$ 5,207,400	$ 5,200,000	$ 5,602,332	

Telecommunications Tax



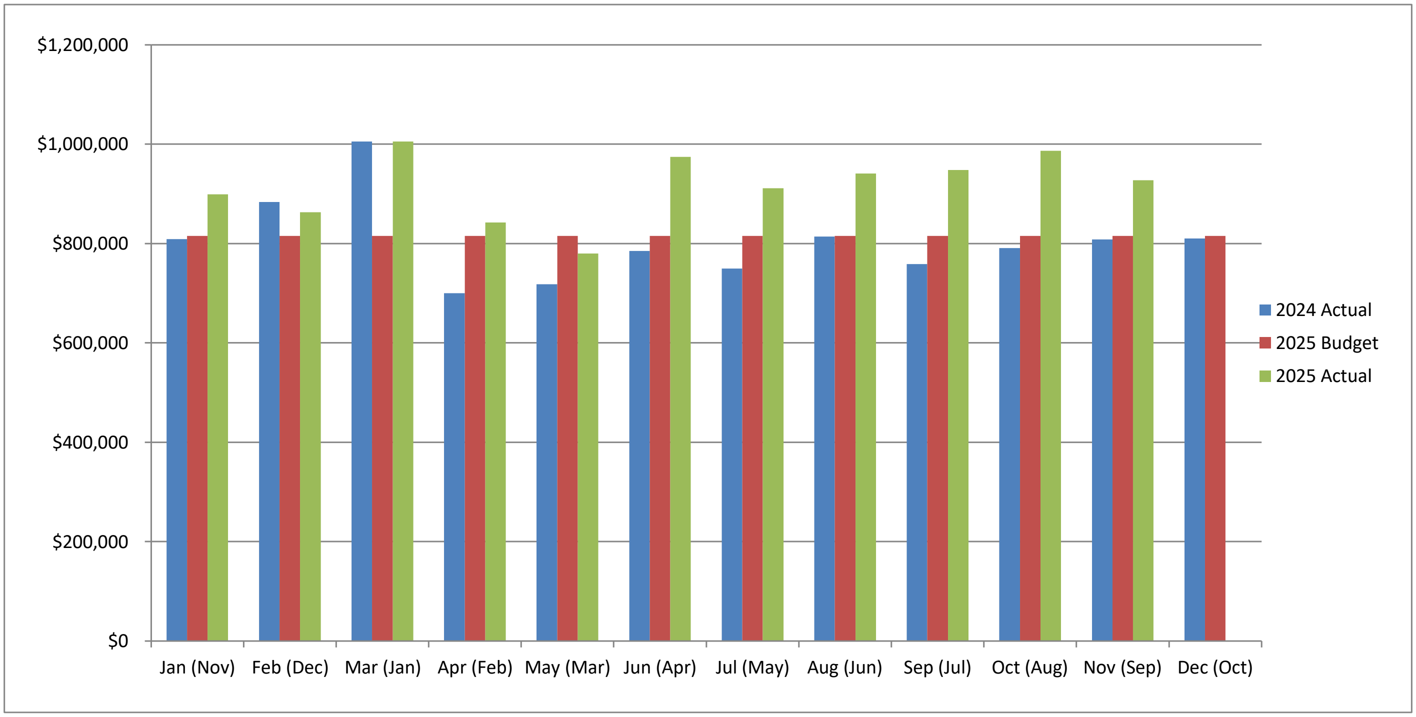
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Oct)	$ 69,354	$ 60,208	$ 67,263	$ 7,055
Feb (Nov)	98,545	60,208	64,510	11,356
Mar (Dec)	76,426	60,208	68,821	19,969
Apr (Jan)	70,137	60,208	60,259	20,020
May (Feb)	68,632	60,208	73,977	33,788
Jun (Mar)	84,410	60,208	68,979	42,559
Jul (Apr)	63,214	60,208	66,983	49,334
Aug (May)	75,906	60,208	69,021	58,146
Sep (Jun)	66,451	60,208	81,753	79,691
Oct (Jul)	66,541	60,208	64,845	84,328
Nov (Aug)	81,484	60,208	73,684	97,803
Dec (Sep)	72,796	60,208		
YTD Totals	$ 893,896	$ 722,500	$ 760,095	

Building Permits



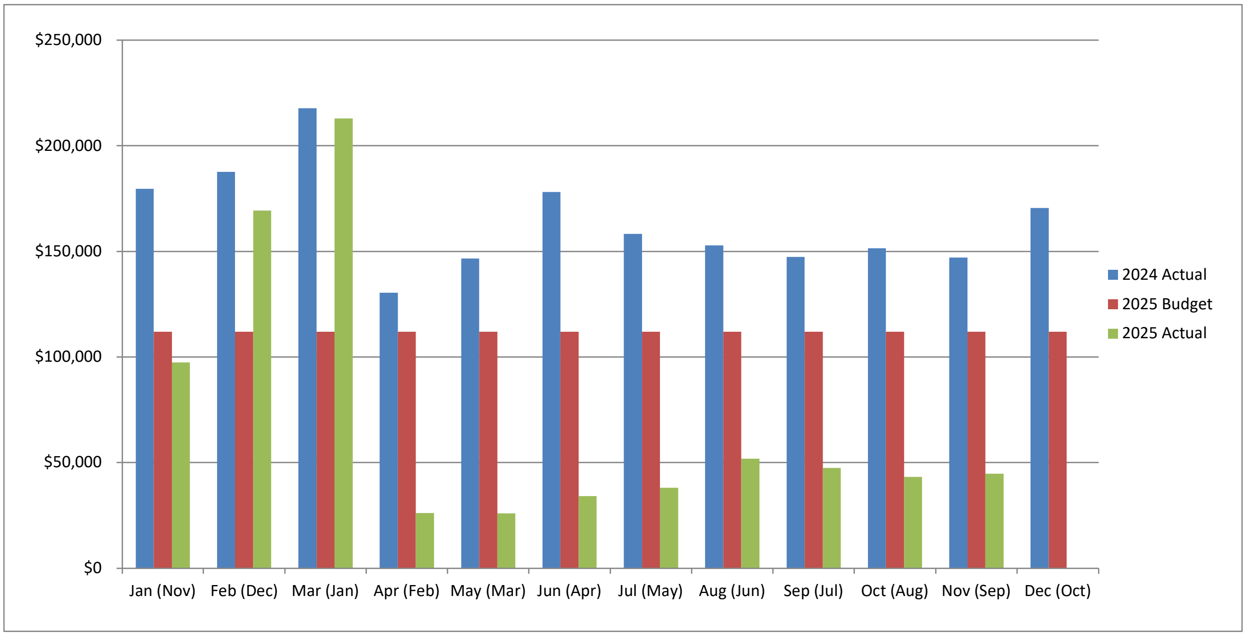
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 60,040	$ 552,083	$ 62,321	$ (489,762)
Feb	55,603	552,083	532,532	(509,314)
Mar	61,283	552,083	381,361	(680,036)
Apr	63,753	552,083	103,334	(1,128,785)
May	2,080,295	552,083	78,044	(1,602,825)
Jun	100,907	552,083	196,296	(1,958,612)
Jul	72,916	552,083	87,686	(2,423,009)
Aug	71,097	552,083	68,274	(2,906,819)
Sep	87,733	552,083	161,813	(3,297,089)
Oct	89,729	552,083	197,115	(3,652,057)
Nov	60,334	552,083	1,847,077	(2,357,064)
Dec	2,097,161	552,083		
YTD Totals	$ 4,900,851	$ 6,625,000	$ 3,715,852	

State Sales Tax



Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Nov)	$ 808,921	$ 815,417	$ 898,813	$ 83,396
Feb (Dec)	883,554	815,417	863,110	131,090
Mar (Jan)	1,004,852	815,417	1,004,954	320,627
Apr (Feb)	699,648	815,417	842,181	347,391
May (Mar)	718,105	815,417	779,724	311,699
Jun (Apr)	785,198	815,417	973,989	470,271
Jul (May)	749,612	815,417	911,229	566,083
Aug (Jun)	813,594	815,417	940,535	691,202
Sep (Jul)	758,519	815,417	947,868	823,653
Oct (Aug)	790,555	815,417	986,395	994,631
Nov (Sep)	808,160	815,417	927,113	1,106,328
Dec (Oct)	809,975	815,417		
YTD Totals	$ 9,630,693	$ 9,785,000	$ 10,075,912	

Local Use Tax



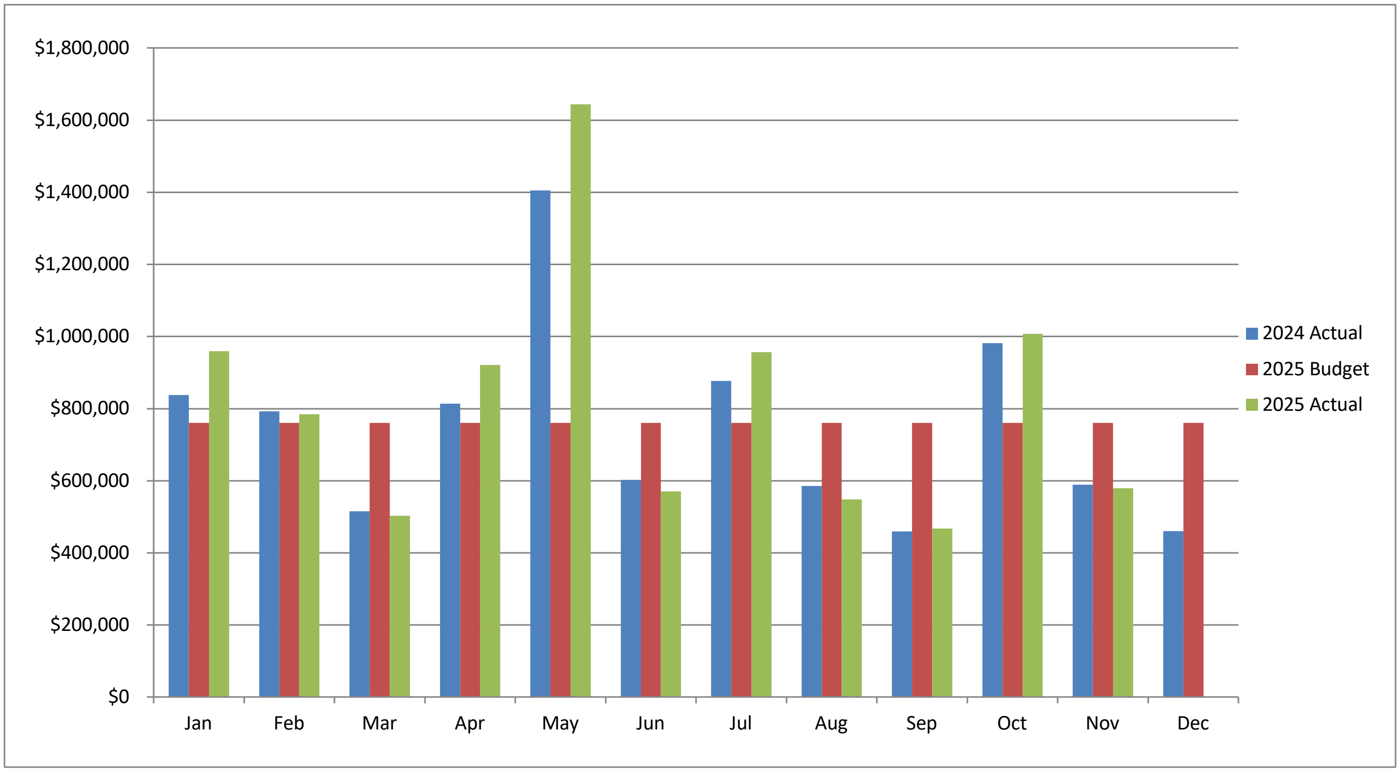
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Nov)	$ 179,612	$ 111,917	$ 97,320	$ (14,597)
Feb (Dec)	187,649	111,917	169,307	42,794
Mar (Jan)	217,806	111,917	212,852	143,729
Apr (Feb)	130,348	111,917	26,049	57,861
May (Mar)	146,545	111,917	25,852	(28,203)
Jun (Apr)	178,024	111,917	34,133	(105,987)
Jul (May)	158,305	111,917	38,051	(179,853)
Aug (Jun)	152,768	111,917	51,841	(239,928)
Sep (Jul)	147,388	111,917	47,360	(304,485)
Oct (Aug)	151,456	111,917	43,175	(373,227)
Nov (Sep)	147,116	111,917	44,721	(440,422)
Dec (Oct)	170,528	111,917		
YTD Totals	$ 1,967,545	$ 1,343,000	$ 790,661	

Changes in Local Use Tax & Sales Tax Allocations

Beginning January 1, 2025 (received by the Village in April, 2025), Public Act 103-0983 mandated that all retail sales originating from outside of Illinois and made to Illinois customers by retailers with physical presences within Illinois are now subject to destination-based sales taxes rather than Local Use Tax. Each unit of local government will be affected differently by this change in law, due to the fact that previously, Local Use Tax was collected statewide and allocated to local governments based on population, regardless of shopping habits of residents. Now, the sales tax collections and allocations are determined by jurisdiction where the item is shipped or delivered. As a result, local governments may experience fluctuations in allocations and it may not be an equal transfer of revenues between the previous Local Use Tax and the current sales tax.

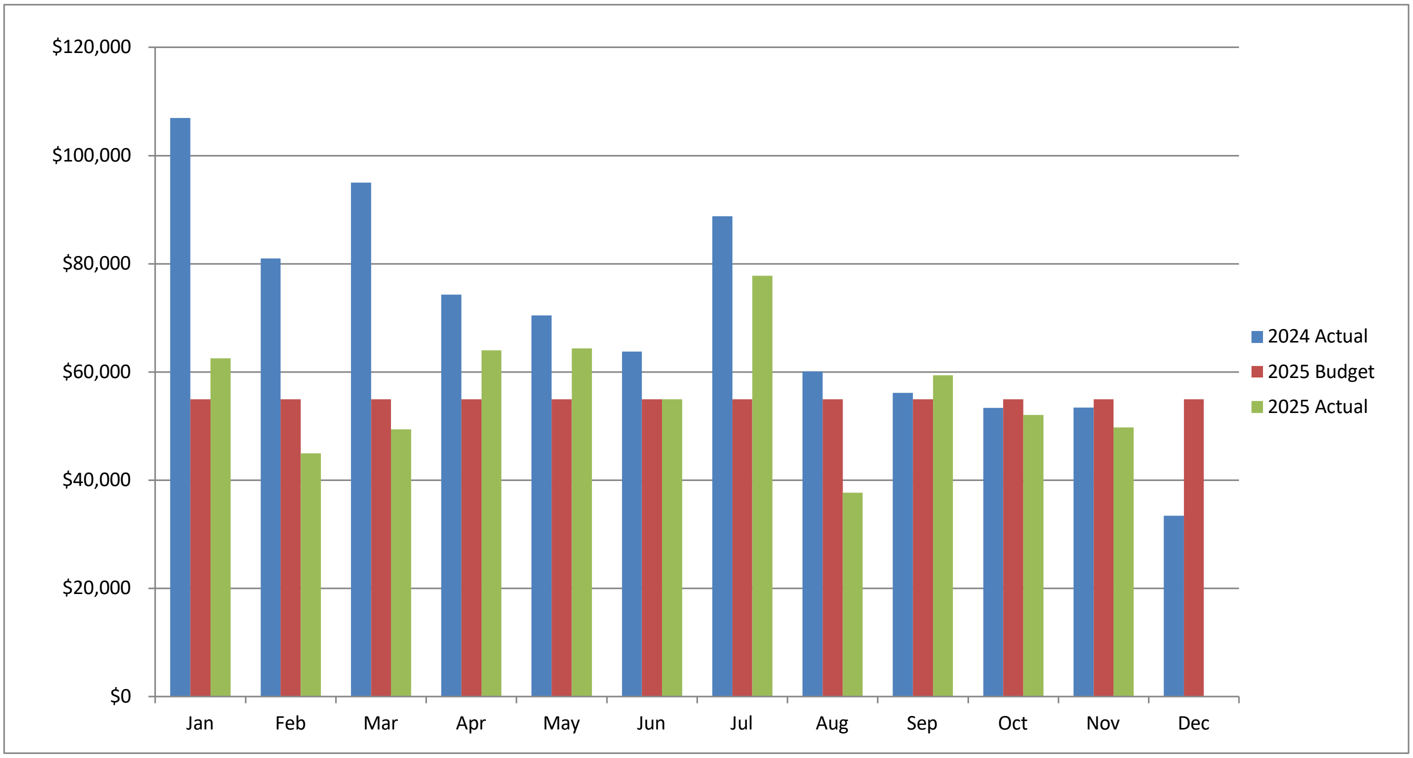
	THRU NOVEMBER, 2024	THRU NOVEMBER, 2025	DIFFERENCE
LOCAL USE TAX	$ 1,797,017	$ 790,661	$ (1,006,356)
SALES TAX	$ 8,820,718	$ 10,075,912	$ 1,255,194
HOME RULE TAX	$ 4,765,989	$ 5,602,332	$ 836,343
TOTAL	$ 15,383,724	$ 16,468,905	$ 1,085,181

Income Tax



2023-2024			2024-2025				Cumulative Variance
Month Received	Liab Pd	2024 Actual	Month Received	2025 Budget	Liab Pd	2025 Actual	2025 Actual vs. Budget
Jan	Dec-23	$ 837,825	Jan	$ 760,738	Dec-24	$ 959,934	$ 199,197
Feb	Jan-24	792,766	Feb	760,738	Jan-25	784,186	222,645
Mar	Feb-24	515,268	Mar	760,738	Feb-25	503,166	(34,927)
Apr	Mar-24	813,514	Apr	760,738	Mar-25	921,369	125,705
May	Apr-24	1,405,762	May	760,738	Apr-25	1,643,815	1,008,783
Jun	May-24	602,488	Jun	760,738	May-25	570,082	818,127
Jul	Jun-24	876,499	Jul	760,738	Jun-25	956,934	1,014,324
Aug	Jul-24	585,640	Aug	760,738	Jul-25	548,460	802,046
Sep	Aug-24	459,756	Sep	760,738	Aug-25	467,752	509,061
Oct	Sep-24	981,749	Oct	760,738	Sep-25	1,007,594	755,917
Nov	Oct-24	589,345	Nov	760,738	Oct-25	579,634	574,814
Dec	Nov-24	460,053	Dec	760,738	Nov-25		
YTD Totals		$ 8,920,665		$ 9,128,850		$ 8,942,925	

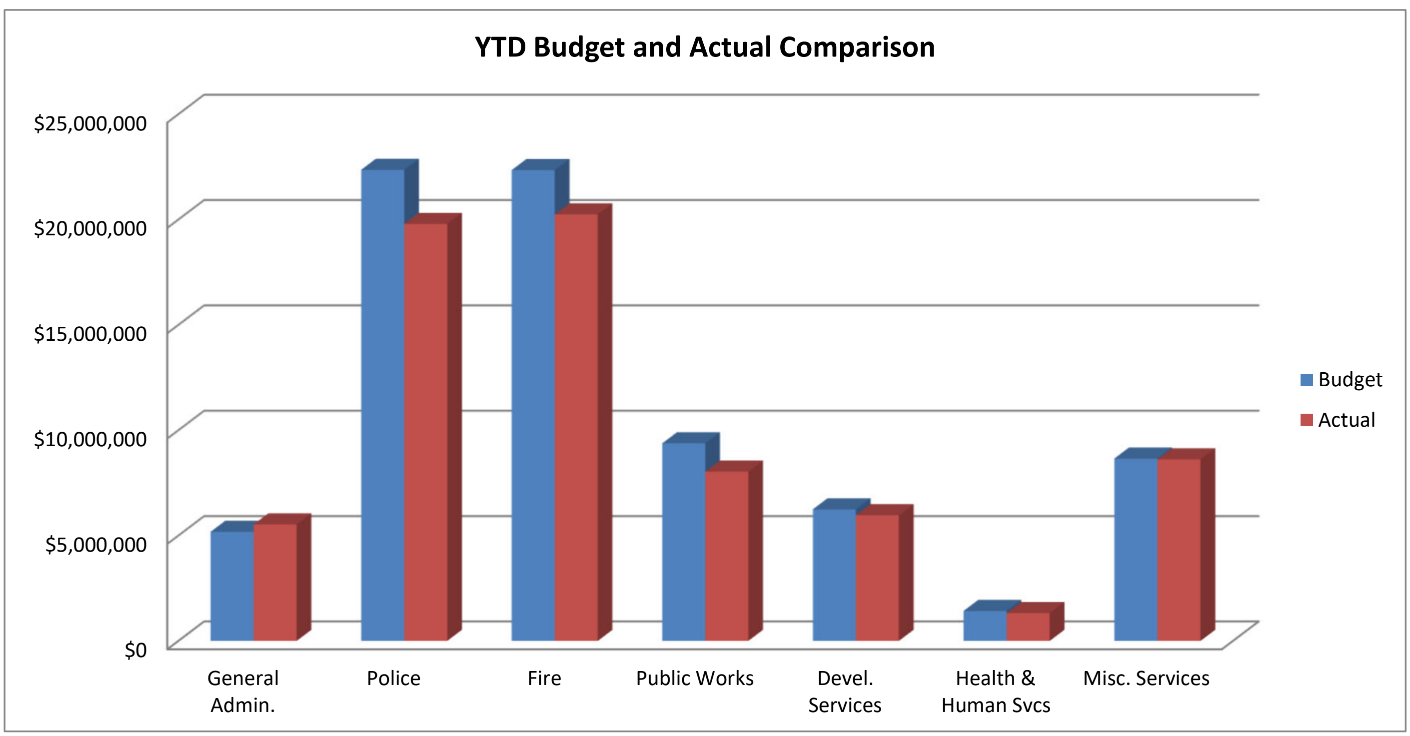
Fines



Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 106,948	$ 55,000	$ 62,547	$ 7,547
Feb	81,016	55,000	44,970	(2,483)
Mar	94,997	55,000	49,421	(8,062)
Apr	74,338	55,000	64,019	957
May	70,474	55,000	64,390	10,347
Jun	63,803	55,000	54,969	10,316
Jul	88,831	55,000	77,782	33,098
Aug	60,138	55,000	37,727	15,825
Sep	56,183	55,000	59,433	20,258
Oct	53,378	55,000	52,105	17,363
Nov	53,410	55,000	49,759	12,122
Dec	33,439	55,000		
YTD Totals	$ 836,955	$ 660,000	$ 617,122	

Expenditures: General Fund expenditures in November were $291,805 below the budgeted figure of $6,854,228. The summary of year-to-date actuals versus budgeted expenditures shown below reflect mostly positive variances for the Village departments for the year. Administration is over budget due to the annual subscription payment, which happens at the beginning of every year. Legal is over budget due to the lease termination agreement, related to Village owned property.

	YEAR-TO-DATE	YEAR-TO-DATE	
EXPENDITURES	BUDGET	ACTUAL	VARIANCE
Legislative	$ 450,010	$ 456,877	-1.5%
Administration	1,217,178	1,367,397	-12.3%
Legal	472,413	801,287	-69.6%
Finance	1,333,558	1,300,890	2.4%
Village Clerk	267,163	268,279	-0.4%
HRM	858,183	792,735	7.6%
Communications	480,581	448,966	6.6%
Emergency Operations	100,641	94,077	6.5%
Police	22,359,929	19,791,883	11.5%
Fire	22,346,647	20,241,110	9.4%
Public Works	9,378,637	8,033,143	14.3%
Development Services	6,244,058	5,962,243	4.5%
H&HS	1,420,769	1,317,818	7.2%
Miscellaneous	8,654,707	8,617,032	0.4%
TOTAL	$ 75,584,473	$ 69,493,739	8.1%



Department News

During the month of November, the following training sessions were attended by Finance staff:

- Attended the Sikich webinar "Yellowbook Session 10: Financial Data Transparency Act" (various Finance staff).
- Attended the BS&A webinar "Cloud Basics" training (all Finance staff).

Also during the month, Finance staff participated in the following events and planning meetings:

- Participated in the annual Budget Workshop with the Finance Committee (Finance Director, other Village staff).
- Attended several ERP planning meetings to discuss project timelines, data migration and implementation (various Finance staff).
- Attended the IPBC Executive Board meeting (Finance Director).

Respectfully Submitted,

Rachel Musiala

Rachel Musiala

MONTHLY REPORT STATISTICS
November-25

	Nov-25	YTD Nov-25	Nov-24	YTD Nov-24	% Inc / Dec Month	% Inc / Dec Year
Credit Card Transactions						
Finance and Code Front Counter						
Number	246	3,233	265	3,368	-7.2%	-4.0%
Amount	$ 32,485	459,923	$ 30,598	454,902	6.2%	1.1%
Internet Sales						
Number	3,053	32,506	3,171	31,413	-3.7%	3.5%
Amount	$ 426,972	4,663,597	$ 557,705	5,477,224	-23.4%	-14.9%
Total						
Number	3,299	35,739	3,436	34,781	-4.0%	2.8%
Amount	$ 459,457	5,123,519	$ 588,303	$ 5,932,126	-21.9%	-13.6%
Credit Card Company Fees						
General Fund	$ 626	4,572	$ 119	1,388	424.0%	229.4%
Water Fund	8,825	93,492	7,418	85,902	19.0%	8.8%
Total Fees	$ 9,451	$ 98,065	$ 7,537	$ 87,290	25.4%	12.3%
Accounts Receivable						
Invoices Mailed						
Number	57	605	61	611	-6.6%	-1.0%
Amount	$ 177,382	2,022,755	$ 114,380	2,093,877	55.1%	-3.4%
Invoices Paid						
Number	47	618	60	668	-21.7%	-7.5%
Amount	$ 76,796	1,972,613	$ 111,267	2,064,531	-31.0%	-4.5%
Reminders Sent						
Number	8	106	8	118	0.0%	-10.2%
Amount	$ 3,000	156,573	$ 4,319	123,623	-30.5%	26.7%
Accounts Payable						
Checks Issued						
Number	299	3,760	379	3,708	-21.1%	1.4%
Amount	$ 3,503,861	44,096,389	$ 2,126,755	32,789,284	64.8%	34.5%
Manual Checks Issued						
Number	21	312	37	290	-43.2%	7.6%
As % of Total Checks	7.02%	8.30%	9.76%	7.82%	-28.1%	6.1%
Amount	$ 94,706	4,014,194	$ 189,938	4,256,399	-50.1%	-5.7%
As % of Total Checks	2.70%	9.10%	8.93%	12.98%	-69.7%	-29.9%
Utility Billing						
New Utility Accounts	51	717	81	888	-37.0%	-19.3%
Bills Mailed / Active Accounts	15,741	173,129	15,740	173,044	0.0%	0.0%
Final Bills Mailed	68	1,012	94	1,247	-27.7%	-18.8%
Shut-Off Notices	957	12,208	1,063	11,878	-10.0%	2.8%
Actual Shut-Offs	1	309	34	187	-97.1%	65.2%
Total Billings	$ 2,684,426	27,674,039	$ 2,243,735	23,947,591	19.6%	15.6%
Direct Debit (ACH) Program						
New Accounts	65	584	25	816	160.0%	-28.4%
Total Accounts	6,781	73,206	6,446	69,406	5.2%	5.5%
As % of Active Accounts	43.08%	42.28%	40.95%	40.11%	2.1%	5.4%
Water Payments Received in Current Month						
Total Bills Mailed	15,741	173,129	15,740	173,044	0.0%	0.0%
ACH Payments	6,781	73,206	6,446	69,406	5.2%	5.5%
ACH Payments-% of Total Bills	43.08%	42.28%	40.95%	40.11%	5.2%	5.4%
On-line Payments (Internet Sales)	2,685	26,659	2,358	24,715	13.9%	7.9%
On-line Payments-% of Total Bills	17.06%	15.40%	14.98%	14.28%	13.9%	7.8%
Over-the-phone Payments	527	5,596	489	5,400	7.8%	3.6%
Over-the-phone Payments-% of Total Bills	3.35%	3.23%	3.11%	3.12%	7.8%	3.6%
Mail-in Payments	5,500	65,992	6,271	70,964	-12.3%	-7.0%
Mail-in Payments-% of Total Bills	34.94%	38.12%	39.84%	41.01%	-12.3%	-7.1%

WATER BILLING ANALYSIS
November 30, 2025

Residential Billings
Average Monthly Consumption/Customer

Month Billed	2022-2023	2023-2024	2024-2025
November	4,243	4,191	4,197
December	4,057	4,079	4,103
January	4,648	4,203	4,352
February	3,945	4,370	4,610
March	3,766	3,886	3,895
April	4,361	4,092	3,813
May	3,753	4,014	4,045
June	4,878	4,319	4,847
July	5,692	4,910	4,884
August	4,780	4,670	4,952
September	5,031	5,320	5,093
October	4,377	5,320	4,374
November	4,191	4,197	4,553
13 Month Average -	4,440	4,429	4,440
% Change -	0.5%	-0.3%	0.3%

Total Water Customers

Customer Type	Nov-24	Nov-25	% Change
Residential	14,836	14,833	0.0%
Commercial	904	908	0.4%
Total	15,740	15,741	0.0%

Average Bill

Customer Type	Nov-24	Nov-25	% Change
Residential	$ 63.32	$ 82.01	29.5%

Total Consumption - All Customers (000,000's)

Month-To-Date

	Nov-24	Nov-25	% Change
Residential	65	68	4.4%
Commercial	49	52	5.8%
	114	120	5.3%

Year-To-Date

	Nov-24	Nov-25	% Change
Residential	735	733	-0.3%
Commercial	533	530	-0.6%
	1,268	1,263	-0.4%

STATEMENT OF INVESTMENTS-VILLAGE
As of November 30, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
General Fund					
Illinois Funds - General		66,713.48			4.098
Illinois Funds - Veterans Memorial		370.16			4.098
HE Community Bank-Money Marke		1,504,712.27			4.230
Treasury Bills/Municipal Bonds	7/9/25-02/28/26	762,812.85	793,636.29	1,051,854.02	1.780
CD with PMA	4/30/25-10/2/25	22,184,200.00	22,184,200.00	22,980,035.54	3.925
		24,518,808.76			
Motor Fuel Tax					
Illinois Funds		124,073.58			4.098
HE Community Bank-Money Market		223,241.69			4.380
		347,315.27			
Asset Seizure - State					
Illinois Funds		65,728.40			4.098
		65,728.40			
Asset Seizure - BATTLE					
Illinois Funds		1,066.17			4.098
		1,066.17			
Municipal Waste System					
Illinois Funds		287,393.51			4.098
		287,393.51			
2015A & 2015C G.O.D. S.					
HE Community Bank-Money Market		75,098.27			4.380
		75,098.27			
Central Road Corridor Improv.					
Illinois Funds		52,715.98			4.098
PMA iPrime		4,499.63			3.833
		57,215.61			
Hoffman Blvd Bridge Maintenance					
Illinois Funds		13,273.16			4.098
HE Community Bank-Money Market		291,965.22			4.380
		305,238.38			

STATEMENT OF INVESTMENTS-VILLAGE
As of November 30, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
Western Corridor					
Illinois Funds		2,214,023.52			4.098
PMA iPrime		554,542.95			3.833
		2,768,566.47			
Prairie Stone Capital					
Illinois Funds		475,671.69			4.098
PMA iPrime		2,411,202.80			3.833
		2,886,874.49			
Road Improvement					
Illinois Funds		2,023,169.29			4.098
HE Community Bank-Money Market		1,378,678.17			4.380
Treasury Bills	7/9/2502/28/26	740,377.17	770,294.05	778,800.00	2.000
PMA iPrime		6,028.60			3.833
		4,148,253.23			
Western Area Rd Impr Impact Fees					
Illinois Funds		123,382.67			4.098
HE Community Bank-Money Market		48,433.70			4.380
		171,816.37			
Capital Improvements					
Illinois Funds		1,097,077.71			4.098
PMA iPrime		91,005.31			3.833
		1,188,083.02			
Capital Vehicle & Equipment					
Illinois Funds		1,672,953.23			4.098
HE Community Bank-Money Market		522,309.40			
PMA iPrime		72,935.74			3.833
		2,268,198.37			
Capital Replacement					
Illinois Funds		565,323.38			4.098
HE Community Bank-Money Marke		405,617.26			4.380
PMA iPrime		301,202.40			3.833
		1,272,143.04			

STATEMENT OF INVESTMENTS-VILLAGE
As of November 30, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
Water and Sewer					
Illinois Funds		1,298,018.83			4.098
Treasury Bills	7/9/2502/28/26	740,377.17	770,294.05	778,800.00	2.000
PMA iPrime		3,792,326.77			3.833
HE Community Bank-Money Market		1,895,691.21			4.380
CD with PMA	4/30/25-10/2/25	7,470,400.00	7,472,483.90	7,710,795.03	3.790
		15,196,813.98			
Now Arena Operating					
Illinois Funds		452,476.33			4.098
HE Community Bank-Money Market		1,537,325.89			4.380
PMA iPrime		713,943.50			3.833
CD with PMA	4/30/25-10/2/25	716,900.00	716,900.00	749,380.05	3.790
		3,420,645.72			
Now Arena					
H.E. Community Bank-MaxSafe		2,335,598.54			4.380
		2,335,598.54			
Insurance					
Illinois Funds		1,223,345.58			4.098
HE Community Bank-Money Market		627,398.58			4.380
PMA iPrime		541,978.96			3.833
CD with PMA	4/30/25-10/2/25	722,100.00	722,100.00	749,389.66	3.790
		3,114,823.12			
Information Technology					
Illinois Funds		2,186,719.51			4.098
HE Community Bank-Money Market		233,493.83			4.380
PMA iPrime		166,967.35			3.833
CD with PMA	4/30/25-10/2/25	244,800.00	244,800.00	249,865.68	3.790
		2,831,980.69			
Roselle Road TIF					
Illinois Funds		2,063,698.26			4.098
HE Community Bank-Money Market		1,359,841.97			4.380
PMA iPrime		136,882.94			3.833
		3,560,423.17			
Barr./Higgins TIF					
Illinois Funds		197,376.73			4.098
HE Community Bank-Money Market		1,052,117.32			4.380
		1,249,494.05			

STATEMENT OF INVESTMENTS-VILLAGE
As of November 30, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
2019 Captial Project Fund					
HE Community Bank-Money Market		523,489.81			4.380
		523,489.81			
Lakewood Center TIF					
Illinois Funds		436,659.34			4.098
HE Community Bank-Money Market		49,229.78			4.380
		485,889.12			
Hig/Old Sutton TIF					
HE Community Bank-Money Market		71,915.25			4.380
		71,915.25			
Hig/Hassell TIF					
HE Community Bank-Money Market		584,236.59			4.380
		584,236.59			
2024 G.O. Debt Serv.					
PMA iPrime		1,888,609.03			3.833
Total Investments		$ 75,625,718.43			

Total Invested Per Institution		**Percent Invested**
Illinois Funds	16,641,230.51	22.00
CD with PMA	31,338,400.00	41.44
HE Community Bank-MaxSafe	2,335,598.54	3.09
HE Community Bank-Money Market	12,384,796.21	16.38
Treasury Bills/Municipal Bonds	2,243,567.19	2.97
ISC at PMA	10,682,125.98	14.12
	$75,625,718.43	100.00

Total Invested Per Fund	
Total Investments - Operating Funds	$58,072,132.34
Total Investments - Debt Service Funds	1,963,707.30
Total Investments - Agency Funds	$0.00
Total Investments - Capital Projects Funds	$15,589,878.79
Total Investments - All Funds	$75,625,718.43

PMA INVESTMENTS
November 30, 2025

	Settlement	Maturity	Cost	Market Value	Interest Rate
GENERAL FUND					
iPrime Term Series	02/28/25	12/03/25	1,500,000	1,500,000	4.100%
US Treasury N/B (50976)	02/24/22	02/28/26	762,813	795,783	0.500%
Cendera Bank, National Assoc.	06/30/25	03/27/26	242,800	242,800	3.930%
Western Alliance Bank	06/30/25	03/27/26	242,700	242,700	4.002%
Customers Bank	06/30/25	03/27/26	242,700	242,700	3.954%
Harmony Bank	06/30/25	03/27/26	242,800	242,800	3.939%
GBank	06/30/25	03/27/26	242,500	242,500	4.052%
Winchester Savings Bank	06/30/25	03/27/26	242,800	242,800	3.939%
iPrime Term Series 20260406AA105556	09/27/24	04/06/26	3,000,000	3,000,000	3.603%
T Bank, National Association	08/08/25	08/07/26	239,900	239,900	4.116%
Cornerstone Bank	08/08/25	08/07/26	240,100	240,100	4.024%
Solera National Bank	08/08/25	08/07/26	239,900	239,900	4.122%
Iprime Term Series	08/15/25	08/14/26	2,108,000	2,108,000	3.850%
iPrime Term Series 20260724AA1053647-23	07/25/25	07/24/26	6,400,000	6,400,000	4.200%
iPrime Term Series	05/09/25	11/10/26	2,000,000	2,000,000	3.800%
iPrime Term Series	05/30/25	12/02/26	5,000,000	5,000,000	3.950%
GENERAL FUND TOTALS:			**$22,947,013**	**$22,979,983**	
ROAD IMPROVEMENT FUND					
US Treasury N/B (50976)	02/24/22	02/28/26	740,377	772,378	0.500%
ROAD IMPROVEMENT TOTALS:			**$740,377**	**$772,378**	
WATER & SEWER FUND					
iPrime Term Series	02/28/25	12/03/25	1,500,000	1,500,000	4.100%
iPrime Term Series 20260217AA105368-12	02/14/25	02/17/26	2,000,000	2,000,000	4.150%
US Treasury N/B (50976)	02/24/22	02/28/26	740,377	772,378	0.500%
Boone Bank & Trust Co	06/30/25	03/27/26	242,800	242,800	3.930%
Preferred Bank	06/30/25	03/27/26	242,400	242,400	4.161%
ServisFirst Bank	06/30/25	03/27/26	242,600	242,600	4.059%
Cross River Bank	06/30/25	03/27/26	242,800	242,800	3.930%
Customers Bank	11/18/25	08/14/26	1,540,500	1,540,500	3.610%
Financial Federal Bank	11/18/25	08/14/26	243,100	243,100	3.800%
FirstBank Southwest	11/18/25	08/14/26	243,400	243,400	3.612%
Flagstar Bank, National Association	11/18/25	08/14/26	243,300	243,300	3.679%
New Republic Bank	11/18/25	08/14/26	243,300	243,300	3.664%
American Pride Bank	11/18/25	08/14/26	243,400	243,400	3.610%
Bank of China	11/18/25	08/14/26	242,800	242,800	3.959%
WATER & SEWER TOTALS:			**$8,210,777**	**$8,242,778**	
NOW ARENA FUND					
Bank Hapoalim B.M.	05/01/25	07/24/26	238,600	238,600	3.800%
Baxter Credit Union	05/01/25	07/24/26	238,300	238,300	3.893%
Nex Bank	08/08/25	08/07/26	240,000	240,000	4.143%
NOW ARENA TOTALS:			**$ 716,900.00**	**$ 716,900.00**	
INSURANCE FUND					
Pacific National Bank	07/09/25	01/07/26	244,800	244,800	4.162%
Premier Bank	05/01/25	07/24/26	238,600	238,600	3.792%
American Commercial Bank & Trust Nat'l Assn	05/01/25	07/24/26	238,700	238,700	3.772%
INSURANCE TOTALS:			**$ 722,100.00**	**$ 722,100.00**	
INFORMATION TECHNOLOGY FUND					
OMB Bank	07/09/25	01/07/26	244,800	244,800	4.150%
INFORMATION TECHNOLOGY TOTALS:			**$ 244,800.00**	**$ 244,800.00**	
		TOTAL:	**$33,581,967**	**$33,678,939**	

OPERATING REPORT SUMMARY
REVENUES
November 30, 2025

	CURRENT MONTH		YEAR-TO-DATE				
	BUDGET	ACTUAL	BUDGET	ACTUAL	ANNUAL BUDGET	% ACTUAL TO BUDGET	BENCH-MARK
General Fund							
Property Taxes	-	-	13,654,510	7,131,369	13,654,510	52.2%	
Hotel Tax	116,667	102,178	1,283,333	1,304,247	1,400,000	93.2%	
Real Estate Transfer Tax	91,667	89,035	1,008,333	1,111,126	1,100,000	101.0%	
Home Rule Sales Tax	433,333	510,038	4,766,667	5,602,333	5,200,000	107.7%	
Telecommunications Tax	60,208	73,684	662,292	760,095	722,500	105.2%	
Property Tax - Fire	-	-	5,033,270	2,518,359	5,033,270	50.0%	
Property Tax - Police	-	-	6,882,910	3,454,984	6,882,910	50.2%	
Other Taxes	92,132	72,373	1,013,448	1,047,288	1,105,580	94.7%	
Total Taxes	794,007	847,306	34,304,763	22,929,801	35,098,770	65.3%	
Business Licenses	-	3,918	380,000	402,163	380,000	105.8%	
Liquor Licenses	-	6,230	265,000	278,767	265,000	105.2%	
Building Permits	552,083	1,847,077	6,072,917	3,715,852	6,625,000	56.1%	
Total Licenses & Permits	552,083	1,857,224	6,717,917	4,396,782	7,270,000	60.5%	
Sales Tax	815,417	927,113	8,969,583	10,075,910	9,785,000	103.0%	
Local Use Tax	111,917	44,721	1,231,083	790,662	1,343,000	58.9%	
State Income Tax	760,738	579,634	8,368,113	8,942,925	9,128,850	98.0%	
Replacement Tax	52,970	1,134	582,670	346,969	635,640	54.6%	
Other Intergovernmental	72,733	32,014	800,067	712,843	872,800	81.7%	
Total Intergovernmental	1,813,774	1,584,616	19,951,516	20,869,309	21,765,290	95.9%	
Engineering Fees	83,333	56,160	916,667	1,781,874	1,000,000	178.2%	
Ambulance Fees	200,000	131,027	2,200,000	2,194,295	2,400,000	91.4%	
GEMT Income	250,000	323,343	2,750,000	2,414,867	3,000,000	80.5%	
Police Hireback	33,333	59,059	366,667	441,059	400,000	110.3%	
Lease Payments	47,792	45,380	525,708	549,585	573,500	95.8%	
Cable TV Fees	115,900	96,064	578,400	492,033	578,400	85.1%	
4th of July Proceeds	-	-	110,338	110,338	100,000	110.3%	
Employee Payments	150,000	134,133	1,650,000	1,645,962	1,800,000	91.4%	
Hireback - Arena	17,500	14,288	192,500	314,128	210,000	149.6%	
Rental Inspection Fees	-	2,150	175,000	171,106	250,000	68.4%	
Other Charges for Services	80,167	87,807	881,833	852,792	962,000	88.6%	
Total Charges for Services	978,025	949,410	10,347,113	10,968,039	11,273,900	97.3%	
Court Fines-County	10,000	22,208	110,000	165,618	120,000	138.0%	
Ticket Fines-Village	20,833	12,328	229,167	214,428	250,000	85.8%	
Overweight Truck Fines	833	3,050	9,167	23,740	10,000	237.4%	
Red Light Camera Revenue	20,000	10,500	220,000	165,995	240,000	69.2%	
Local Debt Recovery	3,333	1,673	36,667	47,340	40,000	118.4%	
Total Fines & Forfeits	55,000	49,759	605,000	617,122	660,000	93.5%	
Total Investment Earnings	41,667	83,398	427,083	1,220,354	500,000	244.1%	
Reimburse/Recoveries	12,500	10,884	137,500	187,890	150,000	125.3%	
S.Barrington Fuel Reimbursement	2,917	3,758	32,083	39,704	35,000	113.4%	
Shaumburg Twn Fuel Reimbursement	3,750	2,356	41,250	40,664	45,000	90.4%	
Tollway Payments	2,500	1,580	27,500	41,690	30,000	139.0%	
Other Miscellaneous	10,417	1,796	114,583	232,991	125,000	186.4%	
Total Miscellaneous	32,083	20,375	352,917	542,939	385,000	141.0%	
Total Operating Transfers In	9,167	(83,811)	100,833	-	110,000	0.0%	
Total General Fund	4,275,806	5,308,277	72,807,142	61,544,344	77,062,960	79.9%	91.7%

OPERATING REPORT SUMMARY
REVENUES
November 30, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	% ACTUAL TO BUDGET	BENCH-MARK
Water & Sewer Fund							
Water Sales	2,030,043	2,248,383	22,330,477	22,991,196	24,360,520	94.4%	
Connection Fees	4,167	-	45,833	41,786	50,000	83.6%	
Cross Connection Fees	3,167	3,234	34,833	35,480	38,000	93.4%	
Penalties	10,000	17,653	110,000	150,731	120,000	125.6%	
Investment Earnings	20,833	61,169	229,167	716,597	250,000	286.6%	
Other Revenue Sources	2,333	4,428	25,667	1,101,340	28,000	3933.4%	
Capital Projects	-	-	2,252	2,252	-	N/A	
Total Water Fund	2,070,543	2,334,866	22,778,229	25,039,382	24,846,520	100.8%	91.7%
Motor Fuel Tax Fund	199,403	202,427	2,193,437	2,212,050	2,392,840	92.4%	
Community Dev. Block Grant Fund	13,133	-	144,467	43,282	157,600	27.5%	
Asset Seizure Fund	-	3,789	-	144,756	-	N/A	
Municipal Waste System Fund	320,998	353,426	3,530,982	3,542,792	3,851,980	92.0%	
NOW Arena Operating Fund	380,529	299,849	4,185,821	3,639,927	4,566,350	79.7%	
NOW Arena Activity Fund	1,484,274	-	16,327,016	4,674,162	17,811,290	26.2%	
Stormwater Management	260,000	151,004	2,860,000	1,417,269	3,120,000	45.4%	
Insurance Fund	181,561	195,626	1,997,169	2,067,356	2,178,730	94.9%	
Roselle Road TIF	71,667	20,538	788,333	562,482	860,000	65.4%	
Barrington/Higgins TIF	-	4,892	-	52,515	-	N/A	
Lakewood Center TIF	47,500	3,517	522,500	22,786	570,000	4.0%	
Higgins-Old Sutton TIF	210,677	225	2,317,443	2,825	2,528,120	0.1%	
Stonington & Pembroke TIF	37,021	-	296,167	10,504	444,250	2.4%	
Higgins/Hassell TIF	51,250	2,142	563,750	981,121	615,000	159.5%	
Information Technology	307,967	306,172	3,387,633	3,412,864	3,695,600	92.3%	
Total Spec Rev. & Int. Svc. Fund	3,565,980	1,543,606	39,114,718	22,786,692	42,791,760	53.3%	
TOTAL OPERATING FUNDS	9,912,329	9,186,749	134,700,089	109,370,419	144,701,240	75.6%	91.7%
2015A & C G.O. Debt Service	3,057,714	3,057,714	3,816,842	3,816,842	3,823,080	99.8%	
2015B G.O. Debt Service	116,802	116,802	124,080	124,080	124,100	0.0%	
2016 G.O. Debt Service	318	318	776,145	776,145	1,480,100	0.0%	
2017A & B G.O. Debt Service	134,154	134,154	184,261	184,261	184,300	0.0%	
2018 G.O. Debt Service	1,041,220	1,041,220	1,558,761	1,558,761	1,813,200	0.0%	
2019 G.O. Debt Service	123,149	123,149	136,198	136,198	136,700	99.6%	
2024 G.O. Debt Service	192,514	192,514	385,505	385,505	385,030	100.1%	
TOTAL DEBT SERV. FUNDS	4,665,871	4,665,871	6,981,792	6,981,792	7,946,510	87.9%	91.7%
Central Rd. Corridor Fund	42	261	458	902	500	180.5%	
Hoffman Blvd Bridge Maintenance	833	1,015	9,167	12,022	10,000	120.2%	
Western Corridor Fund	134,688	19,150	1,481,563	110,514	1,616,250	6.8%	
Prairie Stone Capital Fund	329,167	301,077	3,620,833	3,193,480	3,950,000	80.8%	
Western Area Traffic Impr.	1,922	-	21,138	302	23,060	1.3%	
Western Area Traffic Impr. Impact Fee	30,833	1,125	339,167	29,262	370,000	0.0%	
Capital Improvements Fund	267,917	165,826	2,947,083	2,777,144	3,215,000	86.4%	
Capital Vehicle & Equipment Fund	374,606	178,008	4,120,664	3,047,934	4,495,270	67.8%	
Capital Replacement Fund	16,667	17,613	183,333	240,737	200,000	120.4%	
2019 Project Fund	-	1,714	-	352,610	-	N/A	
2024 Project Fund	18,333	6,840	201,667	224,677	220,000	102.1%	
2025 Project Fund	1,291,667	-	14,208,333	-	15,500,000	0.0%	
Road Improvement Fund	1,283,300	1,310,115	14,116,300	11,450,406	15,399,600	74.4%	
TOTAL CAP. PROJECT FUNDS	3,749,973	2,002,744	41,249,707	21,439,991	44,999,680	47.6%	91.7%
Police Pension Fund	711,559	2,803,672	7,827,151	16,186,273	8,538,710	189.6%	
Fire Pension Fund	573,987	2,956,696	6,313,853	17,188,052	6,887,840	249.5%	
TOTAL TRUST FUNDS	1,285,546	5,760,367	14,141,004	33,374,325	15,426,550	216.3%	91.7%
TOTAL ALL FUNDS	19,613,719	21,615,731	197,072,591	171,166,527	213,073,980	80.3%	91.7%

OPERATING REPORT SUMMARY
EXPENDITURES
November 30, 2025

	CURRENT MONTH		YEAR-TO-DATE				
	BUDGET	ACTUAL	BUDGET	ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
General Fund							
General Admin.							
Legislative	40,910	71,278	450,010	456,877	490,920	93.1%	
Administration	110,653	113,677	1,217,178	1,367,397	1,327,830	103.0%	
Legal	42,947	42,166	472,413	801,287	515,360	155.5%	
Finance	121,233	93,912	1,333,558	1,300,890	1,454,790	89.4%	
Village Clerk	24,288	21,602	267,163	268,279	291,450	92.0%	
Human Resource Mgmt.	78,017	56,864	858,183	792,735	936,200	84.7%	
Communications	43,689	39,268	480,581	448,966	524,270	85.6%	
Emergency Operations	9,149	3,963	100,641	94,077	109,790	85.7%	
Total General Admin.	470,884	442,732	5,179,726	5,530,509	5,650,610	97.9%	91.7%
Police Department							
Administration	164,343	127,992	1,807,777	1,674,621	1,972,120	84.9%	
Juvenile Investigations	64,863	44,205	713,488	613,412	778,350	78.8%	
Tactical	102,119	75,632	1,123,311	1,043,846	1,225,430	85.2%	
Patrol and Response	1,252,675	758,386	13,779,425	11,505,158	15,032,100	76.5%	
Traffic	73,762	61,861	811,378	1,075,474	885,140	121.5%	
Investigations	142,767	94,290	1,570,433	1,403,275	1,713,200	81.9%	
Community Relations	1,483	318	16,317	5,101	17,800	28.7%	
Communications	32,667	-	359,333	359,791	392,000	91.8%	
Canine	17,053	11,445	187,587	171,894	204,640	84.0%	
Special Services	19,101	19,363	210,109	284,601	229,210	124.2%	
Records	34,298	28,070	377,273	353,042	411,570	85.8%	
Administrative Services	127,591	103,108	1,403,499	1,301,669	1,531,090	85.0%	
Total Police	2,032,721	1,324,670	22,359,929	19,791,883	24,392,650	81.1%	91.7%
Fire Department							
Administration	80,483	64,170	885,308	810,939	965,790	84.0%	
Public Education	12,045	6,094	132,495	116,960	144,540	80.9%	
Suppression	937,905	709,198	10,316,955	9,320,970	11,254,860	82.8%	
Emer. Med. Serv.	939,212	553,532	10,331,328	9,429,089	11,270,540	83.7%	
Prevention	57,303	99,072	630,328	534,724	687,630	77.8%	
Fire Stations	4,567	2,435	50,233	28,430	54,800	51.9%	
Total Fire	2,031,513	1,434,501	22,346,647	20,241,110	24,378,160	83.0%	91.7%
Public Works Department							
Administration	34,571	30,584	380,279	368,513	414,850	88.8%	
Snow/Ice Control	183,411	113,373	2,017,519	1,742,308	2,200,930	79.2%	
Traffic Operations	111,373	137,672	1,225,098	1,194,068	1,336,470	89.3%	
Forestry	174,907	141,312	1,923,973	1,479,418	2,098,880	70.5%	
Facilities	126,911	88,919	1,396,019	1,310,410	1,522,930	86.0%	
Fleet Services	158,148	109,781	1,739,623	1,492,852	1,897,770	78.7%	
F.A.S.T.	19,826	17,362	218,084	175,979	237,910	74.0%	
Storm Sewers	43,458	35,732	478,042	269,596	521,500	51.7%	
Total Public Works	852,603	674,734	9,378,637	8,033,143	10,231,240	78.5%	91.7%

OPERATING REPORT SUMMARY
EXPENDITURES
November 30, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
Development Services							
Administration	39,476	43,431	434,234	445,875	473,710	94.1%	
Planning & Transportation	93,879	67,784	1,032,671	859,540	1,126,550	76.3%	
Code Enforcement	167,762	159,440	1,845,378	1,893,044	2,013,140	94.0%	
Engineering	164,228	145,921	1,806,503	1,726,429	1,970,730	87.6%	
Economic Development	102,298	41,597	1,125,273	1,037,356	1,227,570	84.5%	
Total Development Services	567,642	458,173	6,244,058	5,962,243	6,811,700	87.5%	91.7%
Health & Human Services	129,161	117,617	1,420,769	1,317,818	1,549,930	85.0%	91.7%
Miscellaneous							
4th of July	-	-	187,961	187,961	241,110	78.0%	
Police & Fire Comm.	8,065	1,104	88,715	33,075	96,780	34.2%	
Misc. Boards & Comm.	27,673	22,165	304,407	254,407	332,080	76.6%	
Misc. Public Improvements	733,966	2,086,727	8,073,624	8,141,589	8,807,590	92.4%	
Total Miscellaneous	769,704	2,109,996	8,654,707	8,617,032	9,477,560	90.9%	91.7%
Total General Fund	6,854,228	6,562,423	75,584,473	69,493,739	82,491,850	84.2%	91.7%
Water & Sewer Fund							
Water Department	1,252,448	1,248,838	13,776,932	13,614,338	15,029,380	90.6%	
Sewer Department	208,196	198,992	2,290,154	2,120,578	2,498,350	84.9%	
Billing Division	86,599	78,015	952,591	991,290	1,039,190	95.4%	
Capital Projects Division	402,754	402,754	7,158,797	7,158,797	7,515,540	95.3%	
2015 Bond Capital Projects	382,500	382,500	420,000	420,000	420,000	100.0%	
2017 Bond Capital Projects	409,706	409,706	549,381	549,381	489,420	112.3%	
2018 Bond Capital Projects	123,819	123,819	247,638	247,638	247,640	100.0%	
2019 Bond Capital Projects	562,878	562,878	622,522	622,522	622,530	100.0%	
Operating Transfers	75,833	75,834	834,167	834,174	910,000	91.7%	
Total Water & Sewer	3,504,734	3,483,336	26,986,477	26,693,014	28,917,550	92.3%	91.7%
Motor Fuel Tax	276,458	276,458	3,041,042	3,041,038	3,317,500	91.7%	
Community Dev. Block Grant Fund	-	-	62,634	62,634	157,600	39.7%	
Asset Seizure Fund	11,792	(82,985)	129,708	53,618	141,500	37.9%	
Municipal Waste System	307,325	311,568	3,380,575	3,337,134	3,687,900	90.5%	
NOW Arena Operating Fund	389,032	3,162,902	4,279,348	3,567,501	4,668,380	76.4%	
NOW Arena Activity Fund	1,484,274	-	16,327,016	4,141,835	17,811,290	23.3%	
Stormwater Management	241,933	247,185	2,661,267	1,939,298	2,903,200	66.8%	
Insurance	196,847	139,878	2,165,313	2,086,241	2,362,160	88.3%	
Information Technology	337,969	282,149	3,717,661	2,438,448	4,055,630	60.1%	
Roselle Road TIF	93,188	-	1,025,063	29,000	1,118,250	2.6%	
Barrington/Higgins TIF	24,511	-	269,619	9,160	294,130	3.1%	
Lakewood Center TIF	20,354	2,300	223,896	49,910	244,250	20.4%	
Higgins-Old Sutton TIF	210,688	-	1,053,438	2,865	2,528,250	0.1%	
Higgins/Hassell TIF	18,604	-	204,646	615,844	223,250	275.9%	
Stonington & Pembroke TIF	37,021	-	407,229	3,040	444,250	0.7%	
TOTAL OPERATING FUNDS	13,971,937	14,385,214	141,112,175	117,564,320	155,366,940	75.7%	91.7%

OPERATING REPORT SUMMARY
EXPENDITURES
November 30, 2025

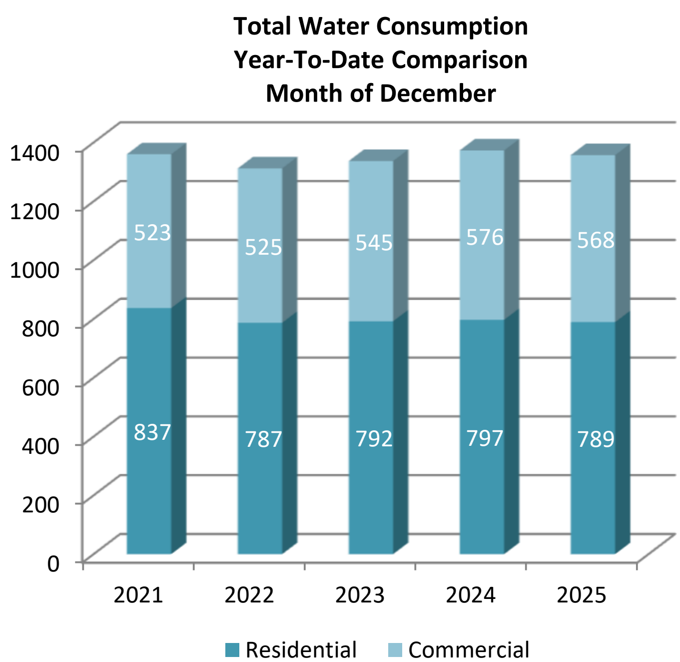
	CURRENT MONTH		YEAR-TO-DATE				
	BUDGET	ACTUAL	BUDGET	ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
2015A G.O. Debt Service	3,131,037	3,131,037	3,748,028	3,748,028	3,823,080	98.0%	
2015 G.O. Debt Service	116,802	116,802	124,080	124,080	124,100	100.0%	
2016 G.O. Debt Service	1,314,802	1,314,802	1,480,080	1,480,080	1,480,100	100.0%	
2017A & B G.O. Debt Service	134,154	134,154	184,261	184,261	184,300	100.0%	
2018 G.O. Debt Service	1,368,852	1,368,852	1,813,180	1,813,180	1,813,200	100.0%	
2019 G.O. Debt Service	123,149	123,149	136,198	136,198	136,700	99.6%	
2024 G.O. Debt Service	192,514	192,514	385,505	385,505	385,030	100.1%	
TOTAL DEBT SERV. FUNDS	6,381,309	6,381,309	7,871,333	7,871,333	7,946,510	99.1%	91.7%
Western Corridor Fund	130,521	-	1,435,729	-	1,566,250	0.0%	
Hoffman Blvd Bridge Maintenance	6,667	-	73,333	-	80,000	0.0%	
Prairie Stone Capital Fund	329,167	6,637	3,620,833	465,256	3,950,000	11.8%	
Western Area Traffic Imp.	2,083	2,083	20,833	22,913	25,000	91.7%	
Western Area Rd Improve Imp. Fee	108,358	108,333	975,225	1,191,663	1,300,300	91.6%	
Capital Improvements Fund	258,125	160,604	2,581,250	2,596,914	3,097,500	83.8%	
Capital Vehicle & Equipment Fund	374,189	173,476	4,116,081	3,765,110	4,490,270	83.9%	
Capital Replacement Fund	446,667	446,667	4,913,333	4,913,337	5,360,000	91.7%	
2019 Project Fund	-	-	-	108,263	-	N/A	
2024 Project Fund	688,283	531,349	7,571,117	7,065,782	8,259,400	85.5%	
2025 Project Fund	129,167	66,000	1,420,833	66,000	1,550,000	4.3%	
Road Improvement Fund	1,319,967	1,142,357	10,097,850	8,015,217	15,839,600	50.6%	
TOTAL CAP. PROJECT FUNDS	3,793,193	2,637,505	36,826,418	28,210,455	45,518,320	62.0%	91.7%
Police Pension Fund	814,558	837,798	8,960,142	6,591,395	9,774,700	67.4%	
Fire Pension Fund	719,834	748,481	7,918,176	5,877,715	8,638,010	68.0%	
TOTAL TRUST FUNDS	1,534,393	1,586,278	16,878,318	12,469,110	18,412,710	67.7%	91.7%
TOTAL ALL FUNDS	25,680,832	24,990,307	202,688,244	166,115,217	227,244,480	73.1%	91.7%

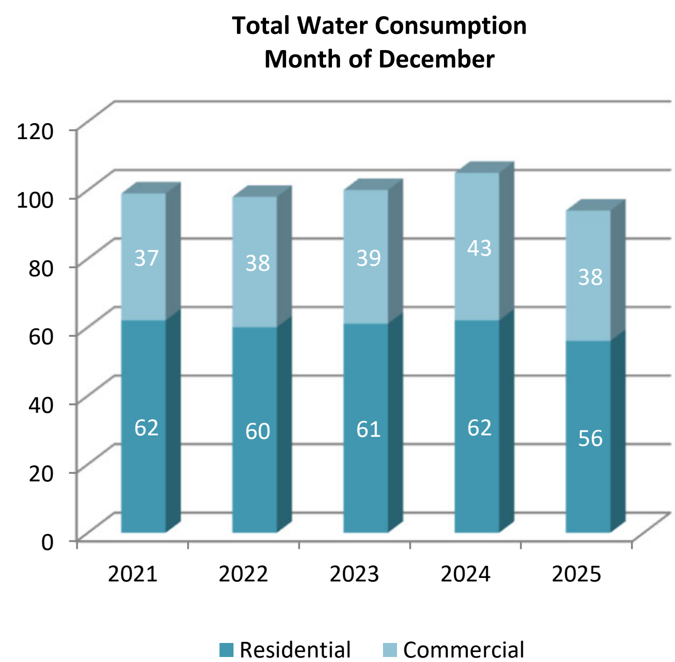
HOFFMAN ESTATES

DEPARTMENT OF FINANCE
MONTHLY REPORT
DECEMBER 2025

Water Billing

A total of 14,833 residential water bills were mailed on December 1st for October's water consumption. Average consumption was 3,782 gallons, resulting in an average residential water bill of $70.09. Total consumption for all customers was 94 million gallons, with 56 million gallons attributable to residential consumption. When compared to the December 2024 billing, residential consumption decreased by 9.7%.



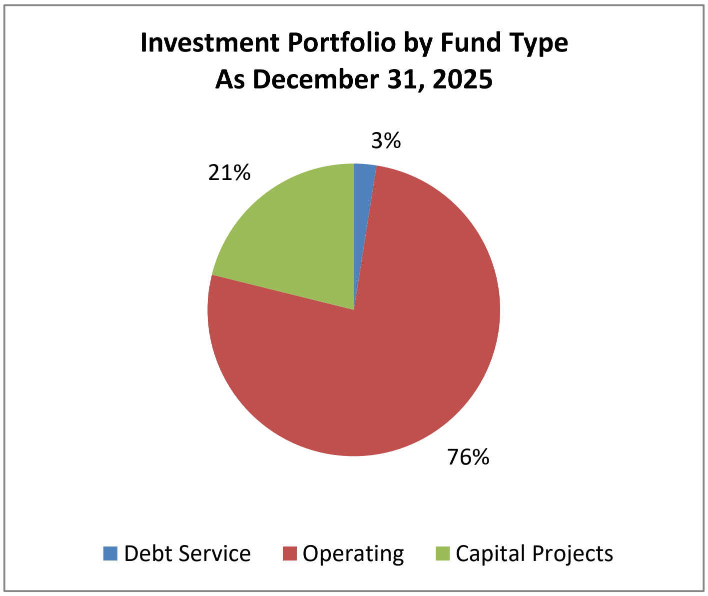


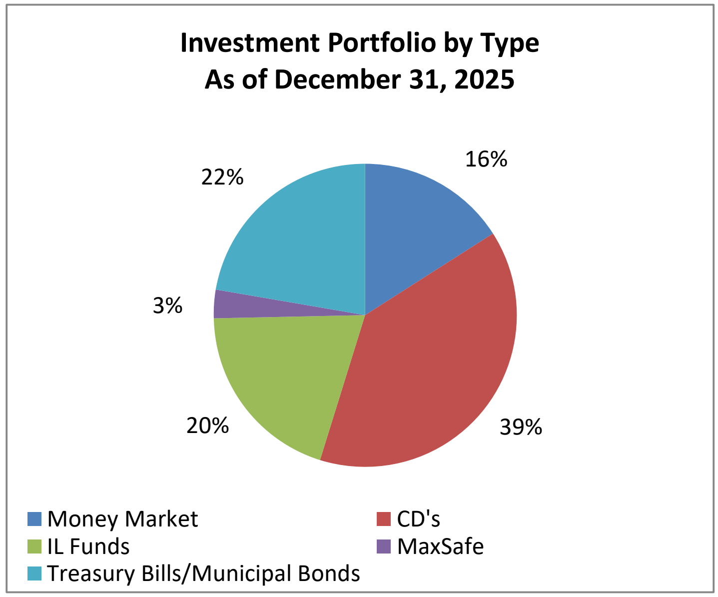
1900 Hassell Road
Hoffman Estates, Illinois 60169
www.hoffmanestates.org

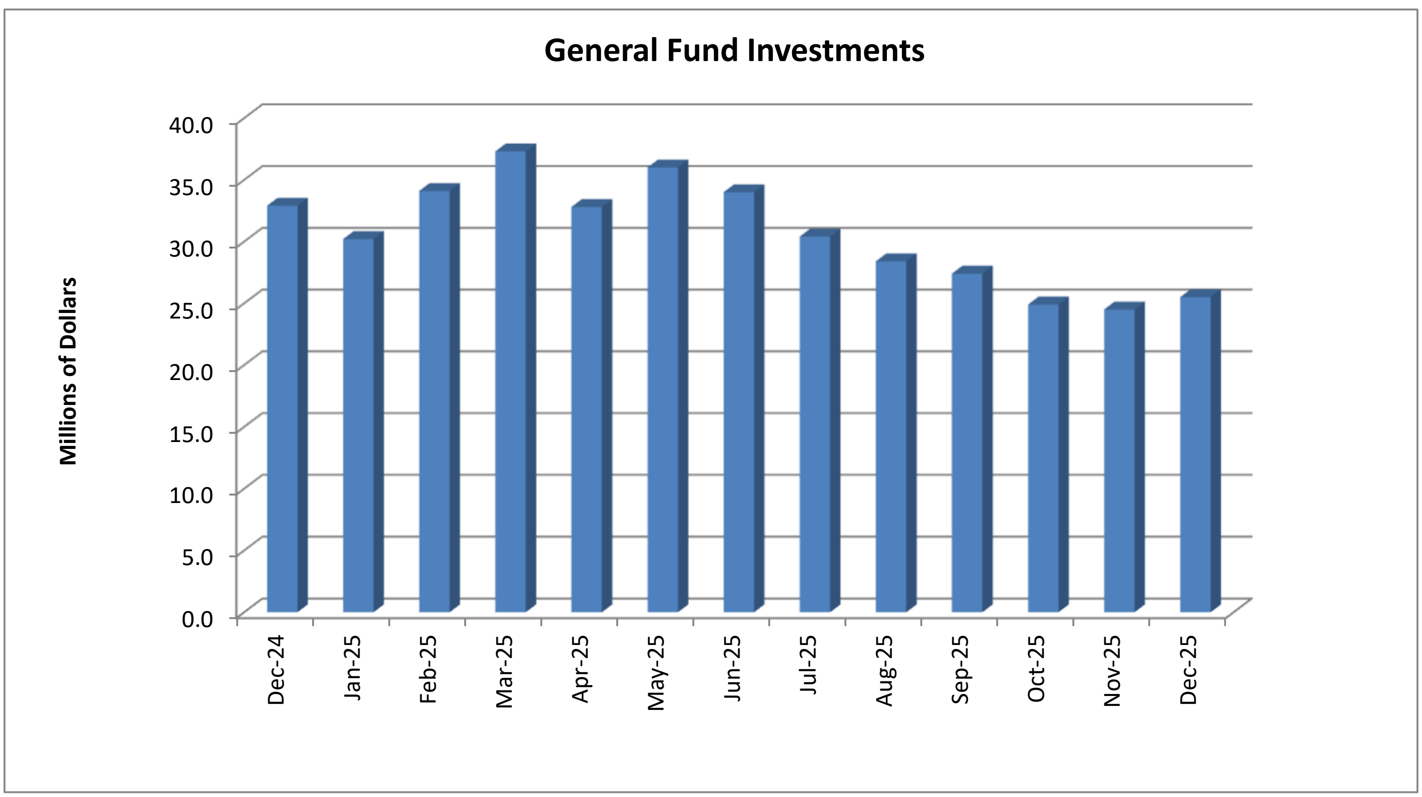
Phone: 847.882.9100
Fax: 847.843.4822

Village Investments

As of December 31, 2025, the Village's investment portfolio (not including pension trust funds) totaled $76.8 million. Of this amount, $58.7 million pertained to the various operating funds. As can be seen in the following graphs, the remaining $18.1 million is related to debt service and capital projects funds.







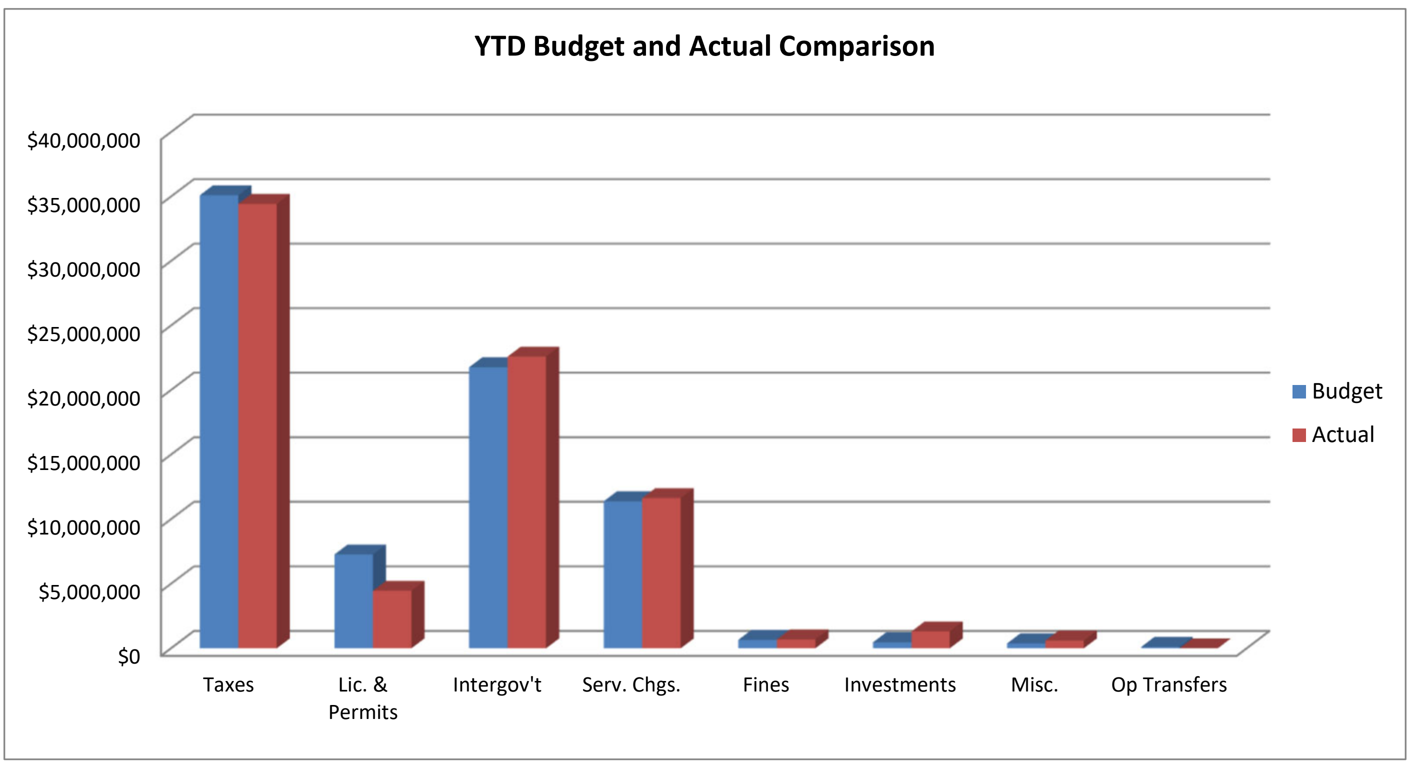
Operating Funds

General Fund

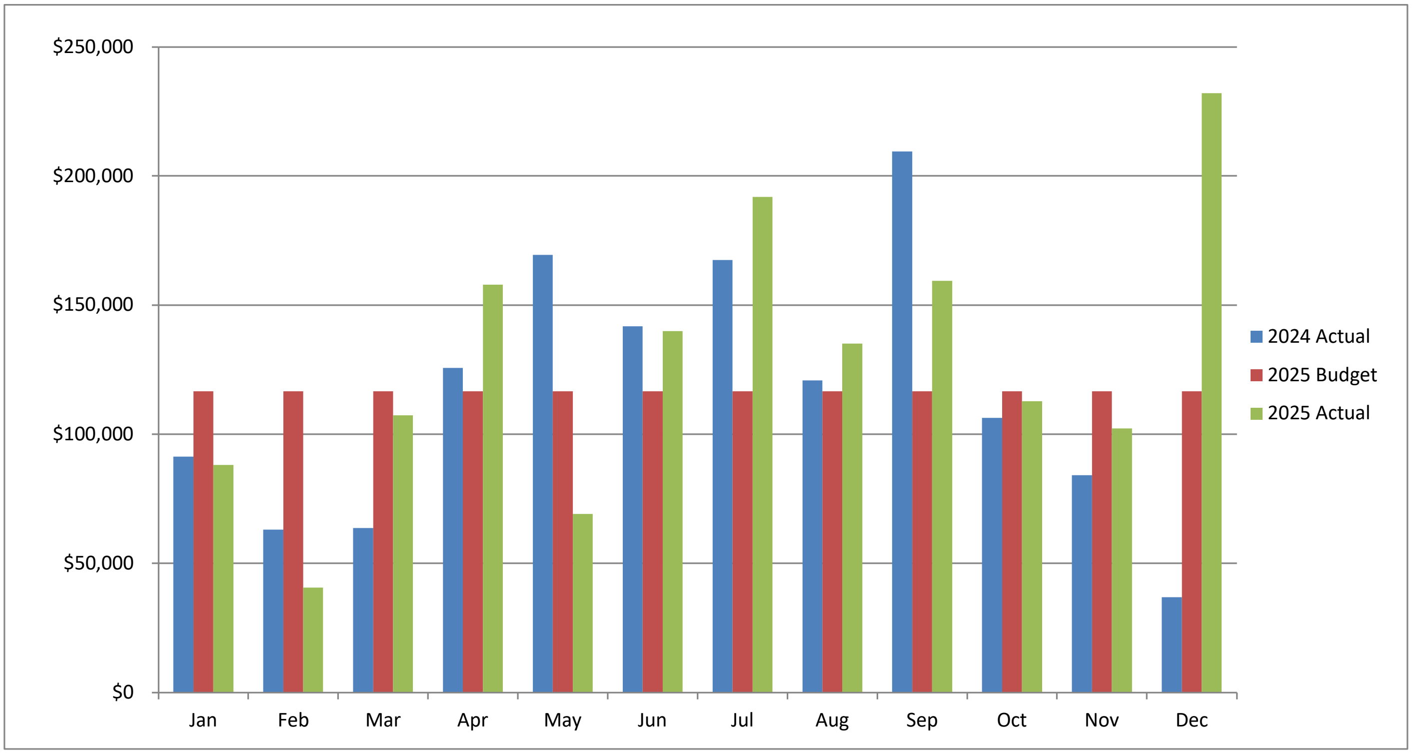
For the month of December, General Fund revenues totaled $14,175,515 and expenditures totaled $11,956,847 resulting in a surplus of $2,218,667.

Revenues: December year-to-date figures are detailed on the table below. License and Permits are under budget due to a delay of a $2.9 Million permit received in January 2026. Investment income is over budget due to higher interest rates being realized. Most miscellaneous revenues are not received on a monthly basis.

REVENUES	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	VARIANCE
Taxes	$ 35,098,770	$ 34,433,274	-1.9%
Licenses & Permits	7,270,000	4,456,035	-38.7%
Intergovernmental	21,765,290	22,589,850	3.8%
Charges for Services	11,385,971	11,637,060	2.2%
Fines & Forfeits	660,000	690,507	4.6%
Investments	468,750	1,308,004	179.0%
Miscellaneous	385,000	601,361	56.2%
Operating Transfers	110,000	3,768	-96.6%
TOTAL	$ 77,143,781	$ 75,719,859	-1.8%

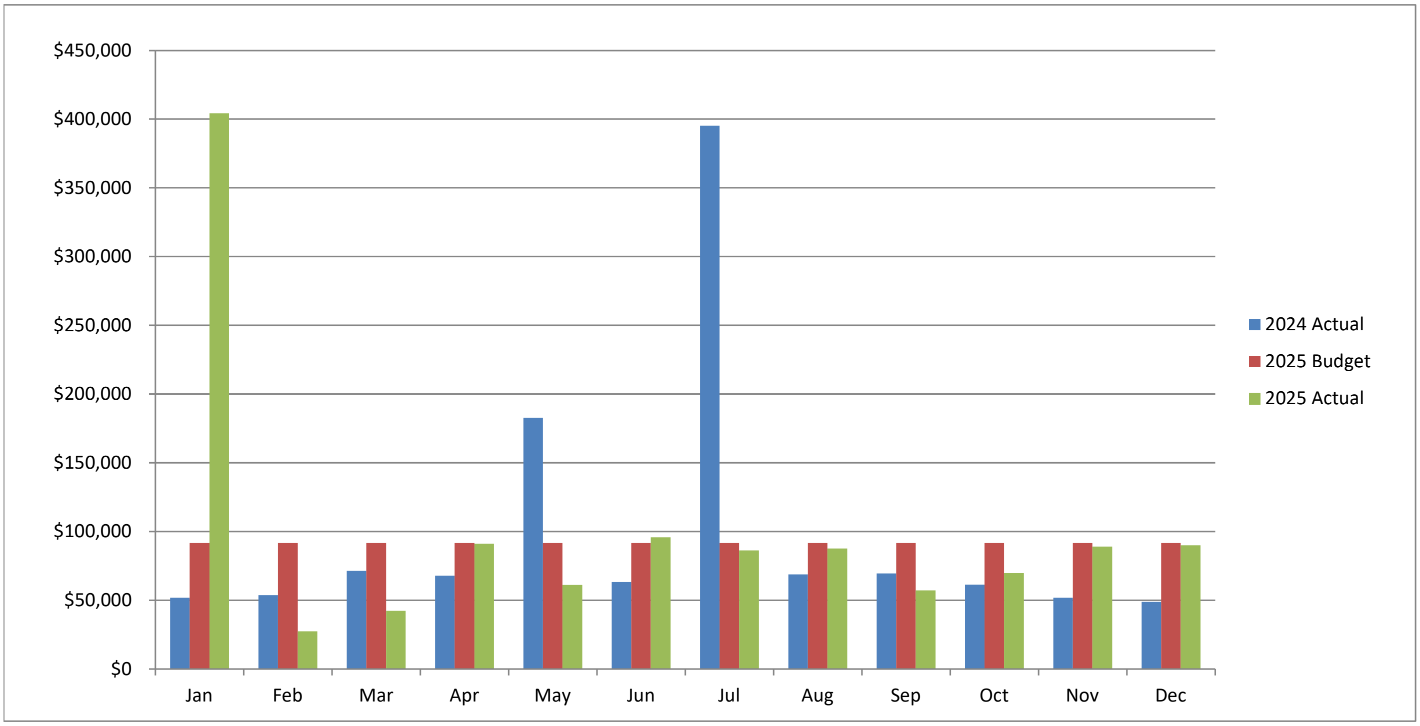


Hotel Tax



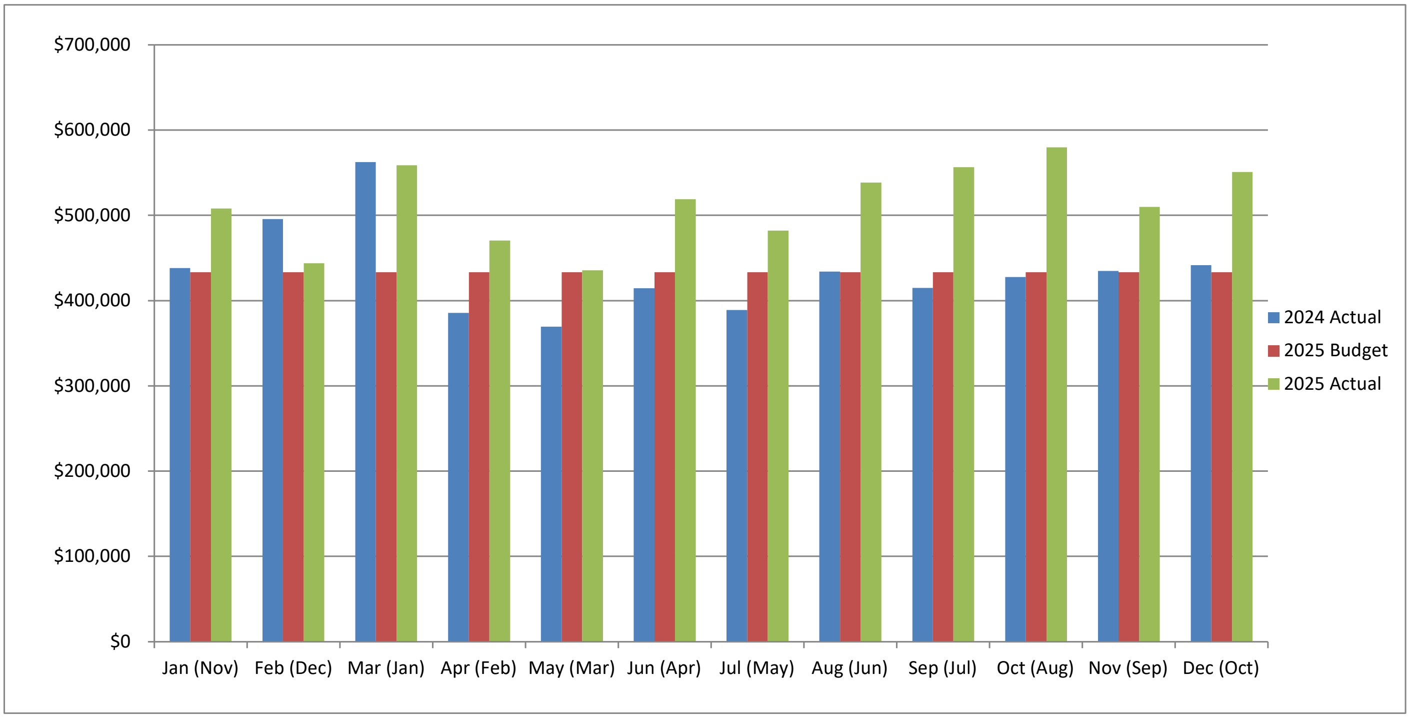
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 91,334	$ 116,667	$ 88,073	$ (28,594)
Feb	63,041	$ 116,667	40,564	(104,696)
Mar	63,678	$ 116,667	107,358	(114,005)
Apr	125,653	$ 116,667	157,882	(72,790)
May	169,377	$ 116,667	69,092	(120,364)
Jun	141,729	$ 116,667	139,928	(97,103)
Jul	167,496	$ 116,667	191,916	(21,854)
Aug	120,820	$ 116,667	135,070	(3,450)
Sep	209,478	$ 116,667	159,400	39,283
Oct	106,340	$ 116,667	112,785	35,401
Nov	84,091	$ 116,667	102,178	20,913
Dec	36,919	$ 116,667	232,103	136,349
YTD Totals	$ 1,379,956	$ 1,400,000	$ 1,536,350	

Real Estate Transfer Tax



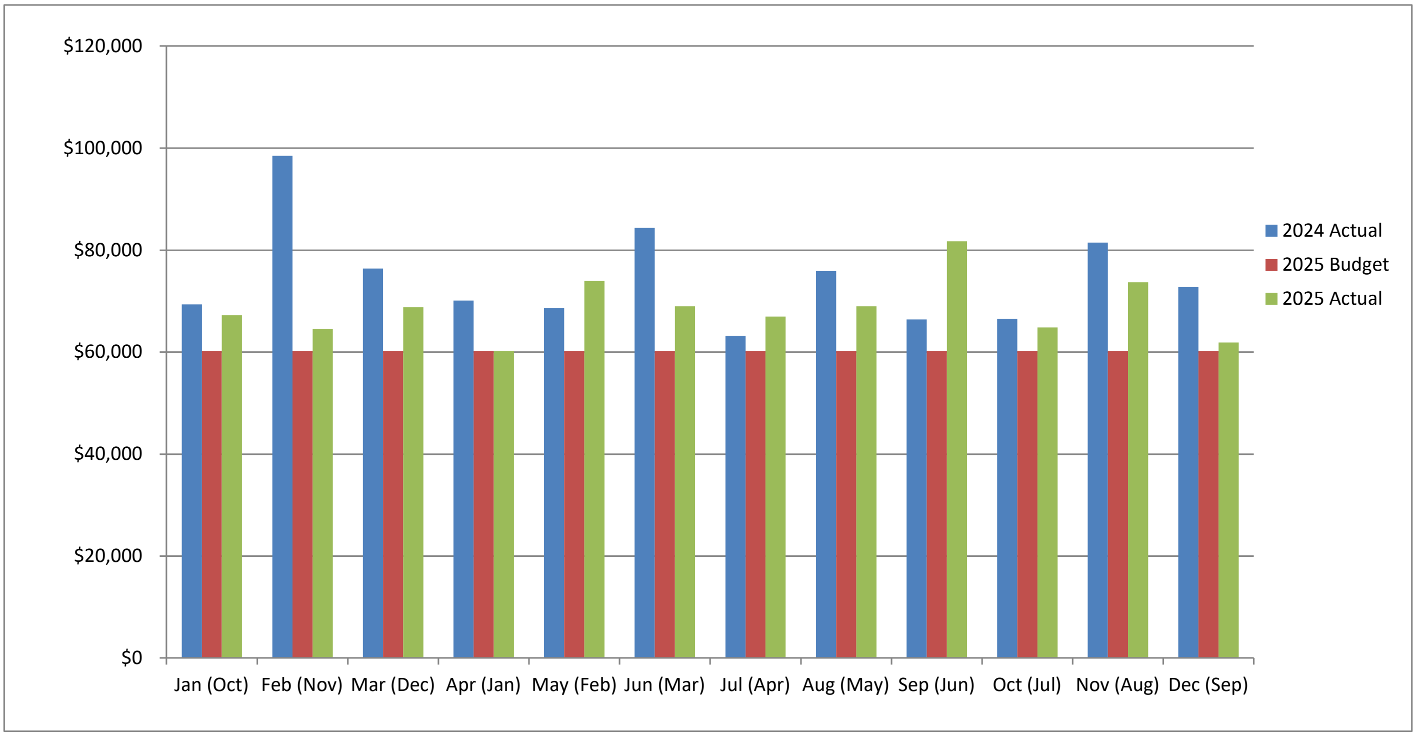
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 51,857	$ 91,667	$ 404,185	$ 312,518
Feb	53,610	$ 91,667	27,419	248,271
Mar	71,360	$ 91,667	42,318	198,922
Apr	67,779	$ 91,667	91,206	198,461
May	182,845	$ 91,667	61,044	167,839
Jun	63,269	$ 91,667	95,827	171,999
Jul	395,201	$ 91,667	86,215	166,547
Aug	68,872	$ 91,667	87,616	162,497
Sep	69,494	$ 91,667	57,164	127,994
Oct	61,413	$ 91,667	69,845	106,172
Nov	51,749	$ 91,667	89,035	103,541
Dec	48,748	$ 91,667	90,028	101,902
YTD Totals	$ 1,186,197	$ 1,100,000	$ 1,201,902	

Home Rule Sales Tax



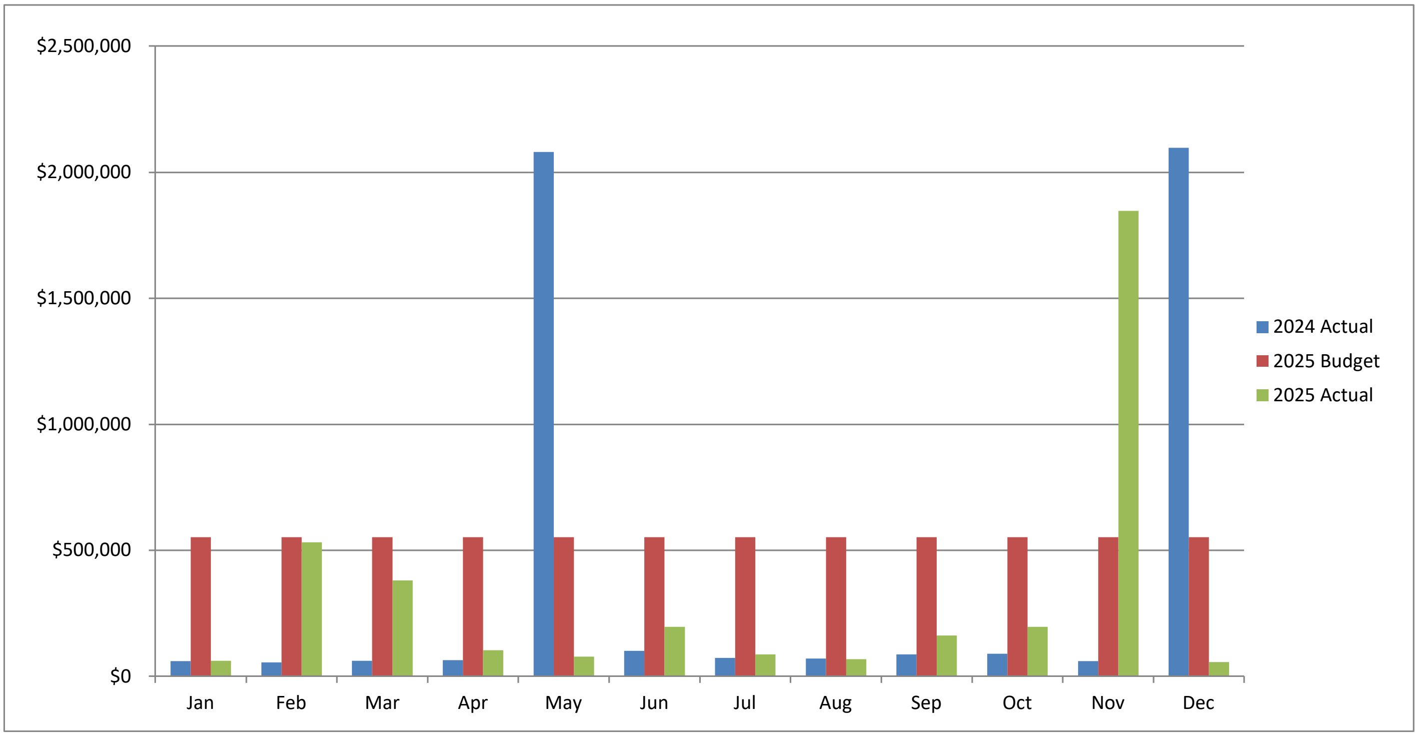
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2024 Actual vs. Budget
Jan (Nov)	$ 438,150	$ 433,333	$ 507,966	$ 74,633
Feb (Dec)	495,684	433,333	443,795	85,094
Mar (Jan)	562,546	433,333	558,558	210,319
Apr (Feb)	385,564	433,333	470,363	247,349
May (Mar)	369,402	433,333	435,681	249,696
Jun (Apr)	414,474	433,333	518,884	335,247
Jul (May)	388,903	433,333	482,274	384,188
Aug (Jun)	434,217	433,333	538,564	489,418
Sep (Jul)	414,799	433,333	556,545	612,630
Oct (Aug)	427,556	433,333	579,664	758,961
Nov (Sep)	434,694	433,333	510,038	835,665
Dec (Oct)	441,411	433,333	550,803	953,135
YTD Totals	$ 5,207,400	$ 5,200,000	$ 6,153,135	

Telecommunications Tax



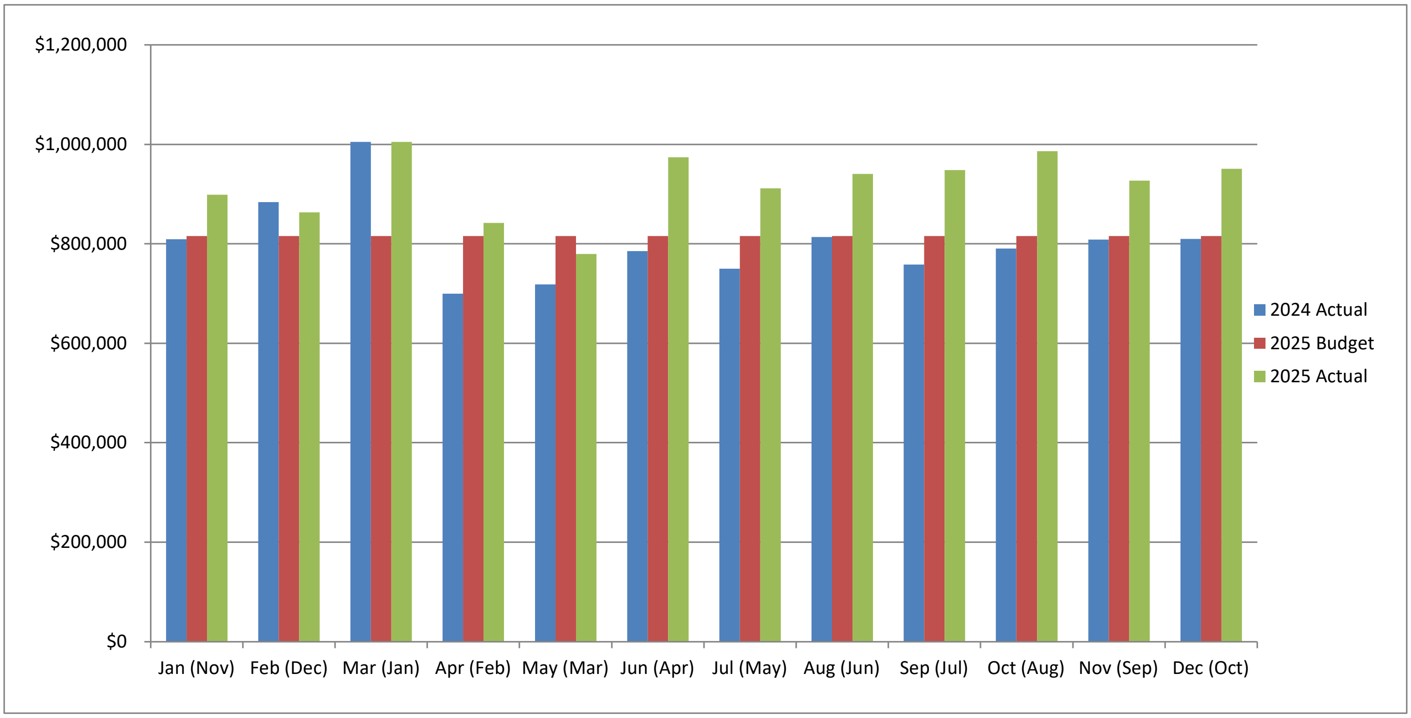
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Oct)	$ 69,354	$ 60,208	$ 67,263	$ 7,055
Feb (Nov)	98,545	60,208	64,510	11,356
Mar (Dec)	76,426	60,208	68,821	19,969
Apr (Jan)	70,137	60,208	60,259	20,020
May (Feb)	68,632	60,208	73,977	33,788
Jun (Mar)	84,410	60,208	68,979	42,559
Jul (Apr)	63,214	60,208	66,983	49,334
Aug (May)	75,906	60,208	69,021	58,146
Sep (Jun)	66,451	60,208	81,753	79,691
Oct (Jul)	66,541	60,208	64,845	84,328
Nov (Aug)	81,484	60,208	73,684	97,803
Dec (Sep)	72,796	60,208	61,917	99,512
YTD Totals	$ 893,896	$ 722,500	$ 822,012	

Building Permits



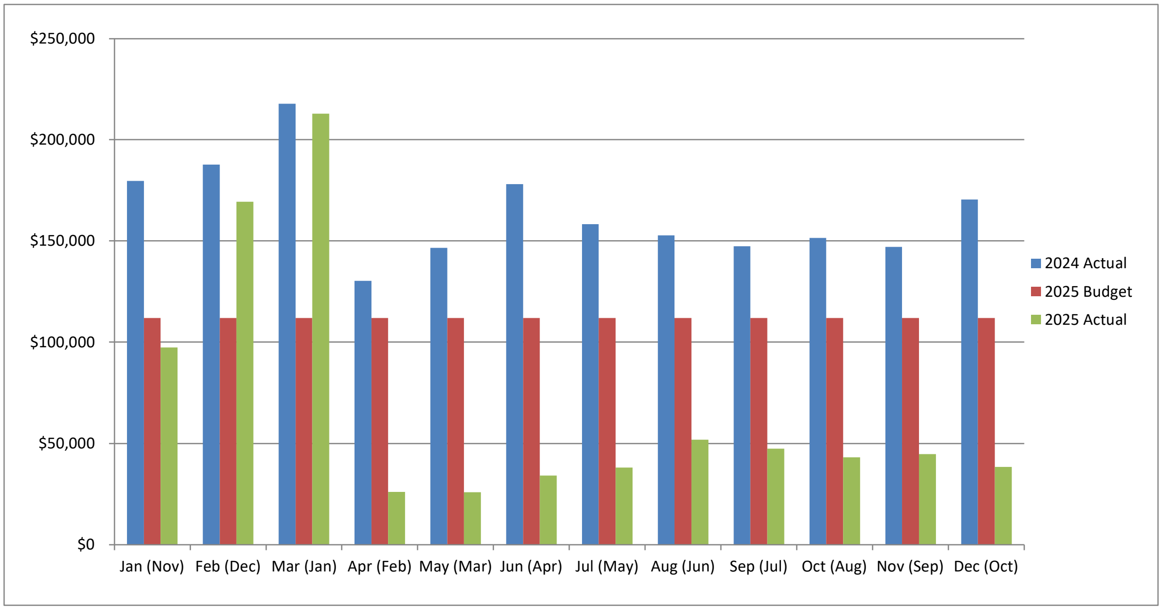
Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 60,040	$ 552,083	$ 62,321	$ (489,762)
Feb	55,603	552,083	532,532	(509,314)
Mar	61,283	552,083	381,361	(680,036)
Apr	63,753	552,083	103,334	(1,128,785)
May	2,080,295	552,083	78,044	(1,602,825)
Jun	100,907	552,083	196,296	(1,958,612)
Jul	72,916	552,083	87,686	(2,423,009)
Aug	71,097	552,083	68,274	(2,906,819)
Sep	87,733	552,083	161,813	(3,297,089)
Oct	89,729	552,083	197,115	(3,652,057)
Nov	60,334	552,083	1,847,077	(2,357,064)
Dec	2,097,161	552,083	57,212	(2,851,935)
YTD Totals	$ 4,900,851	$ 6,625,000	$ 3,773,064	

State Sales Tax



Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Nov)	$ 808,921	$ 815,417	$ 898,813	$ 83,396
Feb (Dec)	883,554	815,417	863,110	131,090
Mar (Jan)	1,004,852	815,417	1,004,954	320,627
Apr (Feb)	699,648	815,417	842,181	347,391
May (Mar)	718,105	815,417	779,724	311,699
Jun (Apr)	785,198	815,417	973,989	470,271
Jul (May)	749,612	815,417	911,229	566,083
Aug (Jun)	813,594	815,417	940,535	691,202
Sep (Jul)	758,519	815,417	947,868	823,653
Oct (Aug)	790,555	815,417	986,395	994,631
Nov (Sep)	808,160	815,417	927,113	1,106,328
Dec (Oct)	809,975	815,417	950,798	1,241,709
YTD Totals	$ 9,630,693	$ 9,785,000	$ 11,026,710	

Local Use Tax



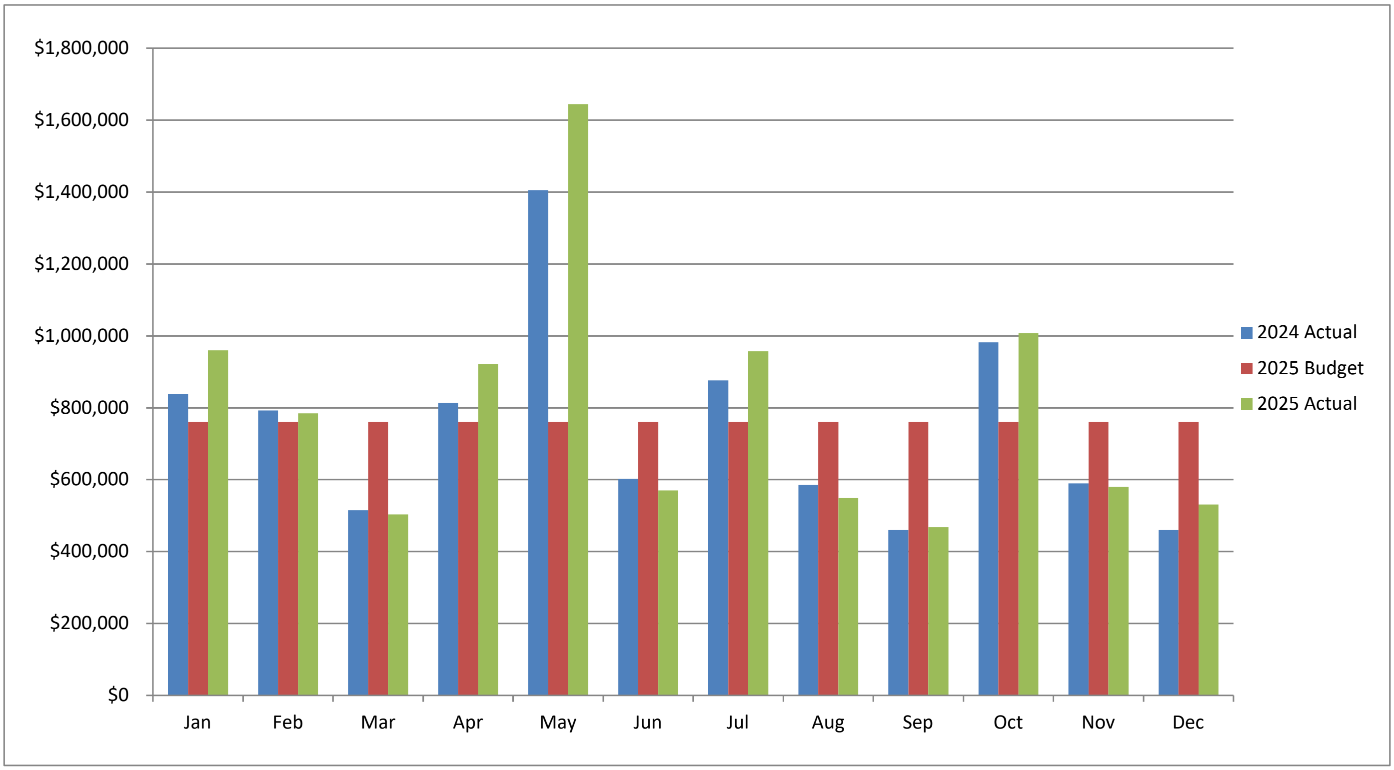
Month Received (Liability Period)	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan (Nov)	$ 179,612	$ 111,917	$ 97,320	$ (14,597)
Feb (Dec)	187,649	111,917	169,307	42,794
Mar (Jan)	217,806	111,917	212,852	143,729
Apr (Feb)	130,348	111,917	26,049	57,861
May (Mar)	146,545	111,917	25,852	(28,203)
Jun (Apr)	178,024	111,917	34,133	(105,987)
Jul (May)	158,305	111,917	38,051	(179,853)
Aug (Jun)	152,768	111,917	51,841	(239,928)
Sep (Jul)	147,388	111,917	47,360	(304,485)
Oct (Aug)	151,456	111,917	43,175	(373,227)
Nov (Sep)	147,116	111,917	44,721	(440,422)
Dec (Oct)	170,528	111,917	38,395	(513,944)
YTD Totals	$ 1,967,545	$ 1,343,000	$ 829,056	

Changes in Local Use Tax & Sales Tax Allocations

Beginning January 1, 2025 (received by the Village in April, 2025), Public Act 103-0983 mandated that all retail sales originating from outside of Illinois and made to Illinois customers by retailers with physical presences within Illinois are now subject to destination-based sales taxes rather than Local Use Tax. Each unit of local government will be affected differently by this change in law, due to the fact that previously, Local Use Tax was collected statewide and allocated to local governments based on population, regardless of shopping habits of residents. Now, the sales tax collections and allocations are determined by jurisdiction where the item is shipped or delivered. As a result, local governments may experience fluctuations in allocations and it may not be an equal transfer of revenues between the previous Local Use Tax and the current sales tax.

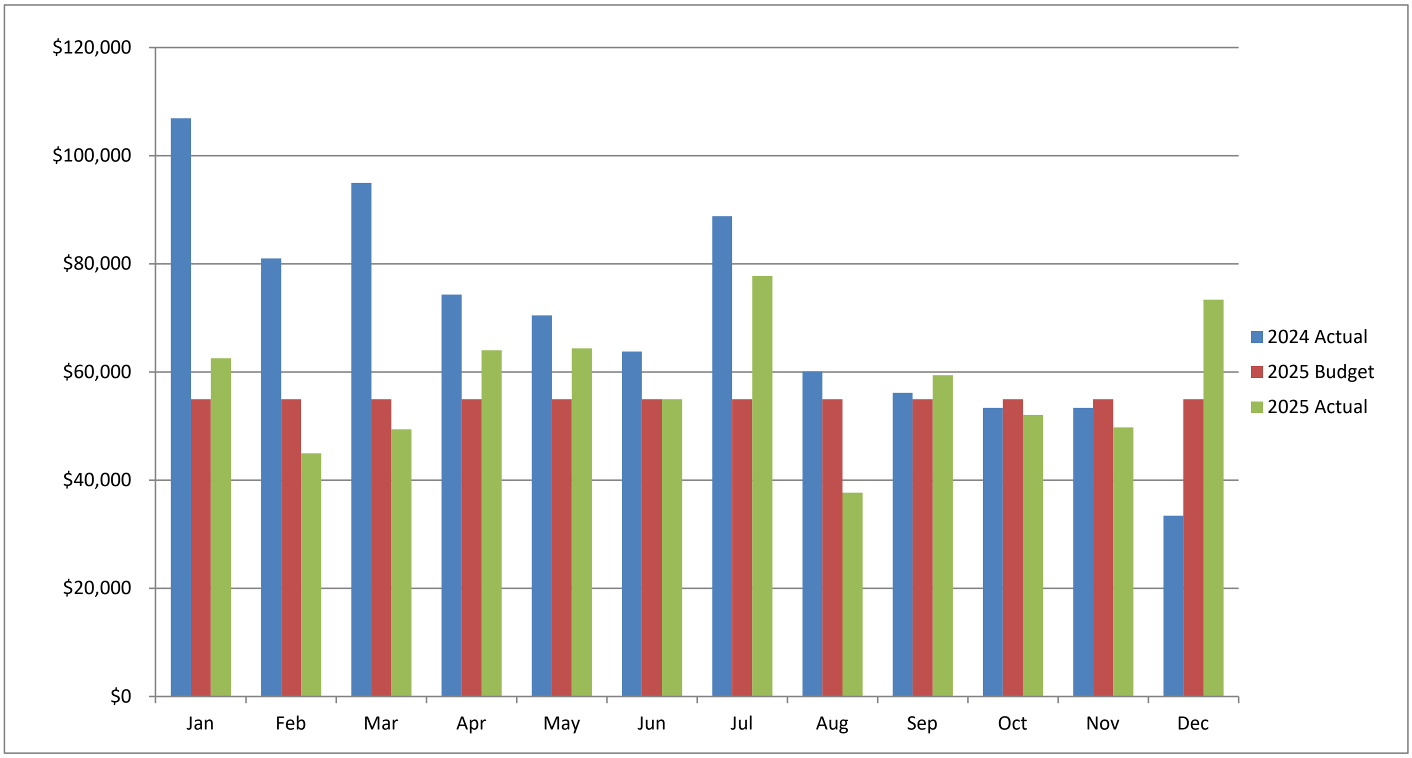
	THRU DECEMBER, 2024	THRU DECEMBER, 2025	DIFFERENCE
LOCAL USE TAX	$ 1,967,545	$ 829,056	$ (1,138,489)
SALES TAX	$ 9,630,693	$ 11,026,710	$ 1,396,017
HOME RULE TAX	$ 5,207,400	$ 6,153,135	$ 945,735
TOTAL	$ 16,805,638	$ 18,008,901	$ 1,203,263

Income Tax



2023-2024			2024-2025				Cumulative Variance
Month Received	Liab Pd	2024 Actual	Month Received	2025 Budget	Liab Pd	2025 Actual	2025 Actual vs. Budget
Jan	Dec-23	$ 837,825	Jan	$ 760,738	Dec-24	$ 959,934	$ 199,197
Feb	Jan-24	792,766	Feb	760,738	Jan-25	784,186	222,645
Mar	Feb-24	515,268	Mar	760,738	Feb-25	503,166	(34,927)
Apr	Mar-24	813,514	Apr	760,738	Mar-25	921,369	125,705
May	Apr-24	1,405,762	May	760,738	Apr-25	1,643,815	1,008,783
Jun	May-24	602,488	Jun	760,738	May-25	570,082	818,127
Jul	Jun-24	876,499	Jul	760,738	Jun-25	956,934	1,014,324
Aug	Jul-24	585,640	Aug	760,738	Jul-25	548,460	802,046
Sep	Aug-24	459,756	Sep	760,738	Aug-25	467,752	509,061
Oct	Sep-24	981,749	Oct	760,738	Sep-25	1,007,594	755,917
Nov	Oct-24	589,345	Nov	760,738	Oct-25	579,634	574,814
Dec	Nov-24	460,053	Dec	760,738	Nov-25	530,562	344,638
YTD Totals		$ 8,920,665		$ 9,128,850		$ 9,473,487	

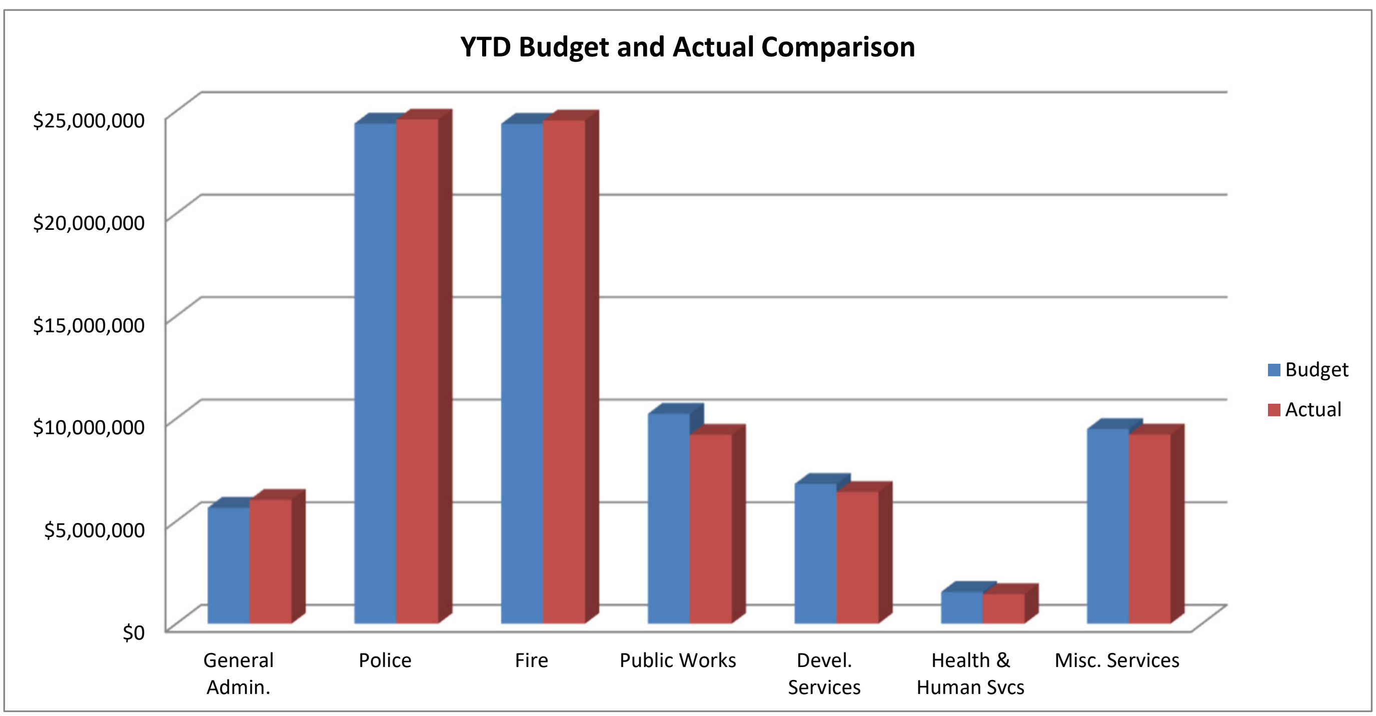
Fines



Month Received	2024 Actual	2025 Budget	2025 Actual	Cumulative Variance 2025 Actual vs. Budget
Jan	$ 106,948	$ 55,000	$ 62,547	$ 7,547
Feb	81,016	55,000	44,970	(2,483)
Mar	94,997	55,000	49,421	(8,062)
Apr	74,338	55,000	64,019	957
May	70,474	55,000	64,390	10,347
Jun	63,803	55,000	54,969	10,316
Jul	88,831	55,000	77,782	33,098
Aug	60,138	55,000	37,727	15,825
Sep	56,183	55,000	59,433	20,258
Oct	53,378	55,000	52,105	17,363
Nov	53,410	55,000	49,759	12,122
Dec	33,439	55,000	73,386	30,508
YTD Totals	$ 836,955	$ 660,000	$ 690,508	

Expenditures: General Fund expenditures in December were $5,034,010 above the budgeted figure of $6,922,838. The large difference in actual vs. budget is due to the recording of pension contribution expense at year-end (as opposed to monthly) due to the delay in receipt of property tax revenue. The summary of year-to-date actuals versus budgeted expenditures shown below reflect mostly positive variances for the Village departments for the year. Administration is over budget due to additional Spatial Technology needs. Legal is over budget due to the lease termination agreement, related to Village owned property.

EXPENDITURES	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	VARIANCE
Legislative	$ 490,920	$ 494,662	-0.8%
Administration	1,327,830	1,487,471	-12.0%
Legal	515,360	873,845	-69.6%
Finance	1,454,790	1,402,145	3.6%
Village Clerk	291,450	292,316	-0.3%
HRM	936,200	879,212	6.1%
Communications	524,270	508,185	3.1%
Emergency Operations	109,790	99,125	9.7%
Police	24,392,650	24,586,520	-0.8%
Fire	24,378,160	24,539,417	-0.7%
Public Works	10,231,240	9,207,734	10.0%
Development Services	6,811,700	6,417,052	5.8%
H&HS	1,549,930	1,441,505	7.0%
Miscellaneous	9,493,020	9,221,397	2.9%
TOTAL	$ 82,507,310	$ 81,450,586	1.3%



Department News

During the month of December, the following training sessions were attended by Finance staff:

- Attended the Sikich webinar “Yellowbook Session 11: Year-End Recap and What to Expect in 2026” (Accounting Manager).
- Attended the IGFOA webinar “Year-End Overview – IRS Reporting” (various Finance staff).

Also during the month, Finance staff participated in the following events and planning meetings:

- Worked with the Village Clerk to assure that all required year-end filings were completed with the County.
- Attended the IPBC Executive Board meeting (Finance Director).
- Attended several ERP planning meetings to discuss project timelines, data migration and implementation (various Finance staff).

Respectfully Submitted,

Rachel Musiala

Rachel Musiala

MONTHLY REPORT STATISTICS
December-25

	Dec-25	YTD Dec-25	Dec-24	YTD Dec-24	% Inc / Dec Month	% Inc / Dec Year
Credit Card Transactions						
Finance and Code Front Counter						
Number	295	3,528	286	3,654	3.1%	-3.4%
Amount	$ 34,655	494,577	$ 39,097	493,998	-11.4%	0.1%
Internet Sales						
Number	2,740	35,246	2,968	34,381	-7.7%	2.5%
Amount	$ 433,503	5,097,100	$ 444,036	5,921,261	-2.4%	-13.9%
Total						
Number	3,035	38,774	3,254	38,035	-6.7%	1.9%
Amount	$ 468,158	5,591,677	$ 483,133	$ 6,415,259	-3.1%	-12.8%
Credit Card Company Fees						
General Fund	$ 979	5,552	$ 119	1,507	720.1%	268.3%
Water Fund	9,210	102,702	7,434	93,336	23.9%	10.0%
Total Fees	$ 10,189	$ 108,254	$ 7,553	$ 94,843	34.9%	14.1%
Accounts Receivable						
Invoices Mailed						
Number	79	684	62	673	27.4%	1.6%
Amount	$ 190,444	2,213,198	$ 131,814	2,225,691	44.5%	-0.6%
Invoices Paid						
Number	79	697	69	737	14.5%	-5.4%
Amount	$ 100,242	2,072,854	$ 194,494	2,259,025	-48.5%	-8.2%
Reminders Sent						
Number	14	120	7	125	100.0%	-4.0%
Amount	$ 15,357	171,930	$ 3,284	126,908	367.6%	35.5%
Accounts Payable						
Checks Issued						
Number	332	4,092	311	4,019	6.8%	1.8%
Amount	$ 3,033,500	47,129,889	$ 3,015,453	35,804,736	0.6%	31.6%
Manual Checks Issued						
Number	25	337	18	308	38.9%	9.4%
As % of Total Checks	7.53%	8.24%	5.79%	7.66%	30.1%	7.5%
Amount	$ 31,927	4,046,121	$ 174,370	4,430,769	-81.7%	-8.7%
As % of Total Checks	1.05%	8.59%	5.78%	12.37%	-81.8%	-30.6%
Utility Billing						
New Utility Accounts	82	799	63	951	30.2%	-16.0%
Bills Mailed / Active Accounts	15,742	188,871	15,742	188,786	0.0%	0.0%
Final Bills Mailed	100	1,112	70	1,317	42.9%	-15.6%
Shut-Off Notices	1,173	13,381	1,211	13,089	-3.1%	2.2%
Actual Shut-Offs	2	311	6	193	-66.7%	61.1%
Total Billings	$ 2,275,261	29,949,300	$ 2,169,399	26,116,990	4.9%	14.7%
Direct Debit (ACH) Program						
New Accounts	38	622	(47)	769	-180.9%	-19.1%
Total Accounts	6,809	80,015	6,393	75,799	6.5%	5.6%
As % of Active Accounts	43.25%	42.36%	40.61%	40.15%	2.6%	5.5%
Water Payments Received in Current Month						
Total Bills Mailed	15,742	188,871	15,742	188,786	0.0%	0.0%
ACH Payments	6,809	80,015	6,393	75,799	6.5%	5.6%
ACH Payments-% of Total Bills	43.25%	42.36%	40.61%	40.15%	6.5%	5.5%
On-line Payments (Internet Sales)	2,340	28,999	2,333	27,048	0.3%	7.2%
On-line Payments-% of Total Bills	14.86%	15.35%	14.82%	14.33%	0.3%	7.2%
Over-the-phone Payments	445	6,041	475	5,875	-6.3%	2.8%
Over-the-phone Payments-% of Total Bills	2.83%	3.20%	3.02%	3.11%	-6.3%	2.8%
Mail-in Payments	6,004	71,996	6,346	77,310	-5.4%	-6.9%
Mail-in Payments-% of Total Bills	38.14%	38.12%	40.31%	40.95%	-5.4%	-6.9%

WATER BILLING ANALYSIS
December 31, 2025

Residential Billings
Average Monthly Consumption/Customer

Month Billed	2022-2023	2023-2024	2024-2025
December	4,057	4,079	4,103
January	4,648	4,203	4,352
February	3,945	4,370	4,610
March	3,766	3,886	3,895
April	4,361	4,092	3,813
May	3,753	4,014	4,045
June	4,878	4,319	4,847
July	5,692	4,910	4,884
August	4,780	4,670	4,952
September	5,031	5,320	5,093
October	4,377	5,320	4,374
November	4,191	4,197	4,553
December	4,079	4,103	3,782
13 Month Average -	4,428	4,422	4,408
% Change -	0.4%	-0.1%	-0.3%

Total Water Customers

Customer Type	Dec-24	Dec-25	% Change
Residential	14,836	14,833	0.0%
Commercial	906	910	0.4%
Total	15,742	15,743	0.0%

Average Bill

Customer Type	Dec-24	Dec-25	% Change
Residential	$ 64.20	$ 70.09	9.2%

Total Consumption - All Customers (000,000's)

Month-To-Date

	Dec-24	Dec-25	% Change
Residential	62	56	-10.7%
Commercial	43	38	-13.2%
	105	94	-10.5%

Year-To-Date

	Dec-24	Dec-25	% Change
Residential	797	789	-1.0%
Commercial	576	568	-1.4%
	1,373	1,357	-1.2%

STATEMENT OF INVESTMENTS-VILLAGE
As of December 31, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
General Fund					
Illinois Funds - General		277,957.21			3.945
Illinois Funds - Veterans Memorial		371.32			3.945
HE Community Bank-Money Market		2,215,946.89			4.090
Treasury Bills/Municipal Bonds	02/28/26	762,812.85	798,220.84	802,400.00	0.500
PMA iPrime		1,551,698.15			3.697
CD with PMA	03/27/26-12/2/26	20,684,200.00	20,684,200.00	21,682,645.41	3.963
		25,492,986.42			
Motor Fuel Tax					
Illinois Funds		53,486.09			3.945
HE Community Bank-Money Market		223,864.51			4.090
		277,350.60			
Asset Seizure - State					
Illinois Funds		65,948.64			3.945
		65,948.64			
Asset Seizure - BATTLE					
Illinois Funds		1,069.73			3.945
		1,069.73			
Municipal Waste System					
Illinois Funds		288,293.31			3.945
		288,293.31			
2015A & 2015C G.O.D. S.					
HE Community Bank-Money Market		75,307.79			4.090
		75,307.79			
Central Road Corridor Improv.					
Illinois Funds		52,881.03			3.945
PMA iPrime		4,513.75			3.697
		57,394.78			
Hoffman Blvd Bridge Maintenance					
Illinois Funds		13,314.72			3.945
HE Community Bank-Money Market		292,779.77			4.090
		306,094.49			

STATEMENT OF INVESTMENTS-VILLAGE
As of December 31, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
Western Corridor					
Illinois Funds		2,220,955.41			3.945
PMA iPrime		556,283.11			3.697
		2,777,238.52			
Prairie Stone Capital					
Illinois Funds		477,265.49			3.945
PMA iPrime		2,418,769.18			3.697
		2,896,034.67			
Road Improvement					
Illinois Funds		1,552,831.21			3.945
HE Community Bank-Money Market		882,524.54			4.090
Treasury Bills	02/28/26	740,377.17	774,743.75	778,800.00	0.500
PMA iPrime		6,047.52			3.697
		3,181,780.44			
Western Area Rd Impr Impact Fees					
Illinois Funds		13,768.97			3.945
HE Community Bank-Money Market		48,568.83			4.090
		62,337.80			
Capital Improvements					
Illinois Funds		1,100,512.55			3.945
PMA iPrime		91,290.89			3.697
		1,191,803.44			
Capital Vehicle & Equipment					
Illinois Funds		1,678,191.08			3.945
HE Community Bank-Money Market		523,766.59			
PMA iPrime		73,164.61			3.697
		2,275,122.28			
Capital Replacement					
Illinois Funds		1,707,093.35			3.945
HE Community Bank-Money Market		929,748.89			4.090
PMA iPrime		302,147.58			3.697
		2,938,989.82			

STATEMENT OF INVESTMENTS-VILLAGE
As of December 31, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
Water and Sewer					
Illinois Funds		198,638.81			3.945
Treasury Bills	02/28/26	740,377.17	774,743.75	778,800.00	0.500
PMA iPrime		3,851,218.27			3.697
HE Community Bank-Money Market		3,655,722.82			4.090
CD with PMA	02/17/26-12/04/26	7,470,400.00	7,470,400.00	7,715,409.51	3.816
		15,916,357.07			
Now Arena Operating					
Illinois Funds		453,992.43			3.945
HE Community Bank-Money Market		1,541,614.87			4.090
PMA iPrime		716,183.86			3.697
CD with PMA	07/24/26-08/07/26	716,900.00	716,900.00	749,380.05	3.945
		3,428,691.16			
Now Arena					
H.E. Community Bank-MaxSafe		2,335,598.54			4.090
		2,335,598.54			
Insurance					
Illinois Funds		197,175.76			3.945
HE Community Bank-Money Market		629,148.96			4.090
PMA iPrime		543,679.70			3.697
CD with PMA	01/07/26-07/24/26	722,100.00	722,100.00	749,389.66	3.909
		2,092,104.42			
Information Technology					
Illinois Funds		2,187,565.91			3.945
HE Community Bank-Money Market		189,145.25			4.090
PMA iPrime		167,491.30			3.697
CD with PMA	01/07/26	244,800.00	244,800.00	249,865.68	4.150
		2,789,002.46			
Roselle Road TIF					
Illinois Funds		2,070,159.50			3.945
HE Community Bank-Money Market		1,360,635.79			4.090
PMA iPrime		137,312.48			3.697
		3,568,107.77			
Barr./Higgins TIF					
Illinois Funds		197,994.70			3.945
HE Community Bank-Money Market		1,055,052.62			4.090
		1,253,047.32			

STATEMENT OF INVESTMENTS-VILLAGE
As of December 31, 2025

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
2019 Captial Project Fund					
HE Community Bank-Money Market		524,950.29			4.090
		524,950.29			
Lakewood Center TIF					
Illinois Funds		438,026.48			3.945
HE Community Bank-Money Market		49,367.13			4.090
		487,393.61			
Hig/Old Sutton TIF					
HE Community Bank-Money Market		72,115.89			4.090
		72,115.89			
Hig/Hassell TIF					
HE Community Bank-Money Market		585,866.55			4.090
		585,866.55			
2024 G.O. Debt Serv.					
PMA iPrime		1,824,486.22			3.697
Total Investments		$ 76,765,474.03			

Total Invested Per Institution		Percent Invested
Illinois Funds	15,247,493.70	19.86
CD with PMA	29,838,400.00	38.87
HE Community Bank-MaxSafe	2,335,598.54	3.04
HE Community Bank-Money Market	14,856,127.98	19.35
Treasury Bills/Municipal Bonds	2,243,567.19	2.92
ISC at PMA	12,244,286.62	15.95
	$76,765,474.03	100.00

Total Invested Per Fund	
Total Investments - Operating Funds	$58,653,933.49
Total Investments - Debt Service Funds	1,899,794.01
Total Investments - Agency Funds	$0.00
Total Investments - Capital Projects Funds	$16,211,746.53
Total Investments - All Funds	$76,765,474.03

PMA INVESTMENTS
December 31, 2025

	Settlement	Maturity	Cost	Market Value	Interest Rate
GENERAL FUND					
US Treasury N/B (50976)	02/24/22	02/28/26	762,813	798,221	0.500%
Cendera Bank, National Assoc.	06/30/25	03/27/26	242,800	242,800	3.930%
Western Alliance Bank	06/30/25	03/27/26	242,700	242,700	4.002%
Customers Bank	06/30/25	03/27/26	242,700	242,700	3.954%
Harmony Bank	06/30/25	03/27/26	242,800	242,800	3.939%
GBank	06/30/25	03/27/26	242,500	242,500	4.052%
Winchester Savings Bank	06/30/25	03/27/26	242,800	242,800	3.939%
iPrime Term Series 20260406AA105556	09/27/24	04/06/26	3,000,000	3,000,000	3.603%
T Bank, National Association	08/08/25	08/07/26	239,900	239,900	4.116%
Cornerstone Bank	08/08/25	08/07/26	240,100	240,100	4.024%
Solera National Bank	08/08/25	08/07/26	239,900	239,900	4.122%
Iprime Term Series	08/15/25	08/14/26	2,108,000	2,108,000	3.850%
iPrime Term Series 20260724AA1053647-23	07/25/25	07/24/26	6,400,000	6,400,000	4.200%
iPrime Term Series	05/09/25	11/10/26	2,000,000	2,000,000	3.800%
iPrime Term Series	05/30/25	12/02/26	5,000,000	5,000,000	3.950%
GENERAL FUND TOTALS:			**$21,447,013**	**$21,482,421**	
ROAD IMPROVEMENT FUND					
US Treasury N/B (50976)	02/24/22	02/28/26	740,377	774,744	0.500%
ROAD IMPROVEMENT TOTALS:			**$740,377**	**$774,744**	
WATER & SEWER FUND					
iPrime Term Series 20260217AA105368-12	02/14/25	02/17/26	2,000,000	2,000,000	4.150%
US Treasury N/B (50976)	02/24/22	02/28/26	740,377	774,744	0.500%
Boone Bank & Trust Co	06/30/25	03/27/26	242,800	242,800	3.930%
Preferred Bank	06/30/25	03/27/26	242,400	242,400	4.161%
ServisFirst Bank	06/30/25	03/27/26	242,600	242,600	4.059%
Cross River Bank	06/30/25	03/27/26	242,800	242,800	3.930%
Customers Bank	11/18/25	08/14/26	1,540,500	1,540,500	3.610%
Financial Federal Bank	11/18/25	08/14/26	243,100	243,100	3.800%
FirstBank Southwest	11/18/25	08/14/26	243,400	243,400	3.612%
Flagstar Bank, National Association	11/18/25	08/14/26	243,300	243,300	3.679%
New Republic Bank	11/18/25	08/14/26	243,300	243,300	3.664%
American Pride Bank	11/18/25	08/14/26	243,400	243,400	3.610%
Bank of China	11/18/25	08/14/26	242,800	242,800	3.959%
iPrime Term Series	12/05/25	12/04/26	1,500,000	1,500,000	3.440%
WATER & SEWER TOTALS:			**$8,210,777**	**$8,245,144**	
NOW ARENA FUND					
Bank Hapoalim B.M.	05/01/25	07/24/26	238,600	238,600	3.800%
Baxter Credit Union	05/01/25	07/24/26	238,300	238,300	3.893%
Nex Bank	08/08/25	08/07/26	240,000	240,000	4.143%
NOW ARENA TOTALS:			**$ 716,900.00**	**$ 716,900.00**	
INSURANCE FUND					
Pacific National Bank	07/09/25	01/07/26	244,800	244,800	4.162%
Premier Bank	05/01/25	07/24/26	238,600	238,600	3.792%
American Commercial Bank & Trust Nat'l Assn	05/01/25	07/24/26	238,700	238,700	3.772%
INSURANCE TOTALS:			**$ 722,100.00**	**$ 722,100.00**	
INFORMATION TECHNOLOGY FUND					
OMB Bank	07/09/25	01/07/26	244,800	244,800	4.150%
INFORMATION TECHNOLOGY TOTALS:			**$ 244,800.00**	**$ 244,800.00**	
		TOTAL:	**$32,081,967**	**$32,186,108**	

OPERATING REPORT SUMMARY
REVENUES
December 31, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	% ACTUAL TO BUDGET	BENCH-MARK
General Fund							
Property Taxes	-	4,808,234	13,654,510	11,939,604	13,654,510	87.4%	
Hotel Tax	116,667	232,103	1,400,000	1,536,350	1,400,000	109.7%	
Real Estate Transfer Tax	91,667	90,028	1,100,000	1,201,154	1,100,000	109.2%	
Home Rule Sales Tax	433,333	550,803	5,200,000	6,153,136	5,200,000	118.3%	
Telecommunications Tax	60,208	61,917	722,500	822,012	722,500	113.8%	
Property Tax - Fire	-	2,399,198	5,033,270	4,917,557	5,033,270	97.7%	
Property Tax - Police	-	3,321,169	6,882,910	6,776,153	6,882,910	98.4%	
Other Taxes	92,132	40,020	1,105,580	1,087,309	1,105,580	98.3%	
Total Taxes	794,007	11,503,474	35,098,770	34,433,274	35,098,770	98.1%	
Business Licenses	-	2,171	380,000	404,334	380,000	106.4%	
Liquor Licenses	-	(130)	265,000	278,637	265,000	105.1%	
Building Permits	552,083	57,212	6,625,000	3,773,064	6,625,000	57.0%	
Total Licenses & Permits	552,083	59,253	7,270,000	4,456,035	7,270,000	61.3%	
Sales Tax	815,417	950,798	9,785,000	11,026,709	9,785,000	112.7%	
Local Use Tax	111,917	38,395	1,343,000	829,057	1,343,000	61.7%	
State Income Tax	760,738	530,562	9,128,850	9,473,487	9,128,850	103.8%	
Replacement Tax	52,970	54,333	635,640	401,302	635,640	63.1%	
Other Intergovernmental	72,733	146,452	872,800	859,295	872,800	98.5%	
Total Intergovernmental	1,813,774	1,720,541	21,765,290	22,589,850	21,765,290	103.8%	
Engineering Fees	83,333	6,963	1,000,000	1,788,837	1,000,000	178.9%	
Ambulance Fees	200,000	139,146	2,400,000	2,333,441	2,400,000	97.2%	
GEMT Income	250,000	71,461	3,000,000	2,486,329	3,000,000	82.9%	
Police Hireback	33,333	48,525	400,000	489,584	400,000	122.4%	
Lease Payments	47,792	37,473	573,500	587,058	573,500	102.4%	
Cable TV Fees	-	-	578,400	492,033	578,400	85.1%	
4th of July Proceeds	101,733	101,733	212,071	212,071	100,000	212.1%	
Employee Payments	150,000	163,887	1,800,000	1,809,849	1,800,000	100.5%	
Hireback - Arena	17,500	13,246	210,000	327,374	210,000	155.9%	
Rental Inspection Fees	75,000	2,656	250,000	173,763	250,000	69.5%	
Other Charges for Services	80,167	83,931	962,000	936,722	962,000	97.4%	
Total Charges for Services	1,038,858	669,021	11,385,971	11,637,060	11,273,900	103.2%	
Court Fines-County	10,000	36,883	120,000	202,501	120,000	168.8%	
Ticket Fines-Village	20,833	20,025	250,000	234,453	250,000	93.8%	
Overweight Truck Fines	833	2,270	10,000	26,010	10,000	260.1%	
Red Light Camera Revenue	20,000	10,600	240,000	176,595	240,000	73.6%	
Local Debt Recovery	3,333	3,608	40,000	50,948	40,000	127.4%	
Total Fines & Forfeits	55,000	73,386	660,000	690,507	660,000	104.6%	
Total Investment Earnings	41,667	87,650	468,750	1,308,004	500,000	261.6%	
Reimburse/Recoveries	12,500	32,911	150,000	220,801	150,000	147.2%	
S.Barrington Fuel Reimbursement	2,917	2,868	35,000	42,572	35,000	121.6%	
Shaumburg Twn Fuel Reimbursement	3,750	2,208	45,000	42,872	45,000	95.3%	
Tollway Payments	2,500	-	30,000	41,690	30,000	139.0%	
Other Miscellaneous	10,417	20,434	125,000	253,426	125,000	202.7%	
Total Miscellaneous	32,083	58,422	385,000	601,361	385,000	156.2%	
Total Operating Transfers In	9,167	3,768	110,000	3,768	110,000	3.4%	
Total General Fund	4,336,639	14,175,515	77,143,781	75,719,859	77,062,960	98.3%	100.0%

OPERATING REPORT SUMMARY
REVENUES
December 31, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	% ACTUAL TO BUDGET	BENCH-MARK
Water & Sewer Fund							
Water Sales	2,030,043	1,929,691	24,360,520	24,920,887	24,360,520	102.3%	
Connection Fees	4,167	3,870	50,000	45,656	50,000	91.3%	
Cross Connection Fees	3,167	3,213	38,000	38,693	38,000	101.8%	
Penalties	10,000	18,930	120,000	169,662	120,000	141.4%	
Investment Earnings	20,833	50,932	250,000	767,529	250,000	307.0%	
Other Revenue Sources	2,333	-	28,000	1,101,340	28,000	3933.4%	
Capital Projects	2,969	2,969	5,222	5,222	-	N/A	
Total Water Fund	2,070,543	2,009,606	24,851,742	27,048,988	24,846,520	108.9%	100.0%
Motor Fuel Tax Fund	199,403	206,540	2,392,840	2,418,589	2,392,840	101.1%	
Community Dev. Block Grant Fund	13,133	213,589	157,600	256,871	157,600	163.0%	
Asset Seizure Fund	-	5,212	-	149,968	-	N/A	
Municipal Waste System Fund	320,998	313,401	3,851,980	3,856,194	3,851,980	100.1%	
NOW Arena Operating Fund	380,529	323,564	4,566,350	3,963,491	4,566,350	86.8%	
NOW Arena Activity Fund	1,484,274	-	17,811,290	4,674,162	17,811,290	26.2%	
Stormwater Management	260,000	151,017	3,120,000	1,568,287	3,120,000	50.3%	
Insurance Fund	181,561	190,876	2,178,730	2,258,233	2,178,730	103.6%	
Roselle Road TIF	71,667	10,774	860,000	573,256	860,000	66.7%	
Barrington/Higgins TIF	-	3,669	-	56,184	-	N/A	
Lakewood Center TIF	47,500	1,566	570,000	24,352	570,000	4.3%	
Higgins-Old Sutton TIF	210,677	201	2,528,120	3,026	2,528,120	0.1%	
Stonington & Pembroke TIF	148,066	-	444,233	10,504	444,250	2.4%	
Higgins/Hassell TIF	51,250	2,010	615,000	983,130	615,000	159.9%	
Information Technology	307,967	296,860	3,695,600	3,709,724	3,695,600	100.4%	
Total Spec Rev. & Int. Svc. Fund	3,677,025	1,719,279	42,791,743	24,505,971	42,791,760	57.3%	
TOTAL OPERATING FUNDS	10,084,207	17,904,399	144,787,265	127,274,818	144,701,240	88.0%	100.0%
2015A & C G.O. Debt Service	716	716	3,817,558	3,817,558	3,823,080	99.9%	
2015B G.O. Debt Service	-	-	124,080	124,080	124,100	0.0%	
2016 G.O. Debt Service	525,262	522,934	1,301,407	1,299,079	1,480,100	0.0%	
2017A & B G.O. Debt Service	-	-	184,261	184,261	184,300	0.0%	
2018 G.O. Debt Service	230,473	230,473	1,789,234	1,789,234	1,813,200	0.0%	
2019 G.O. Debt Service	-	-	136,198	136,198	136,700	99.6%	
2024 G.O. Debt Service	5,819	5,819	391,324	391,324	385,030	101.6%	
TOTAL DEBT SERV. FUNDS	762,270	759,942	7,744,062	7,741,734	7,946,510	97.4%	100.0%
Central Rd. Corridor Fund	42	179	500	1,082	500	216.3%	
Hoffman Blvd Bridge Maintenance	833	856	10,000	12,878	10,000	128.8%	
Western Corridor Fund	134,688	8,723	1,616,250	119,237	1,616,250	7.4%	
Prairie Stone Capital Fund	329,167	297,039	3,950,000	3,490,518	3,950,000	88.4%	
Central Area Rd. Impr. Imp. Fee	-	-	-	-	-	N/A	
Western Area Traffic Impr.	1,922	-	23,060	302	23,060	1.3%	
Western Area Traffic Impr. Impact Fee	30,833	521	370,000	29,784	370,000	0.0%	
Capital Improvements Fund	267,917	200,340	3,215,000	2,977,484	3,215,000	92.6%	
Capital Vehicle & Equipment Fund	374,606	170,369	4,495,270	3,218,303	4,495,270	71.6%	
Capital Replacement Fund	16,667	4,018	200,000	244,755	200,000	122.4%	
2019 Project Fund	-	1,523	-	354,133	-	N/A	
2024 Project Fund	18,333	-	220,000	224,677	220,000	102.1%	
2025 Project Fund	1,291,667	-	15,500,000	-	15,500,000	0.0%	
Road Improvement Fund	1,283,300	1,103,920	15,399,600	12,554,326	15,399,600	81.5%	
TOTAL CAP. PROJECT FUNDS	3,749,973	1,787,488	44,999,680	23,227,479	44,999,680	51.6%	100.0%
Police Pension Fund	711,559	83,735	8,538,710	16,270,008	8,538,710	190.5%	
Fire Pension Fund	573,987	85,233	6,887,840	17,273,285	6,887,840	250.8%	
TOTAL TRUST FUNDS	1,285,546	168,968	15,426,550	33,543,293	15,426,550	217.4%	100.0%
TOTAL ALL FUNDS	15,881,996	20,620,797	212,957,556	191,787,324	213,073,980	90.0%	100.0%

OPERATING REPORT SUMMARY
EXPENDITURES
December 31, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
General Fund							
General Admin.							
Legislative	40,910	37,786	490,920	494,662	490,920	100.8%	
Administration	110,653	120,074	1,327,830	1,487,471	1,327,830	112.0%	
Legal	42,947	72,558	515,360	873,845	515,360	169.6%	
Finance	121,233	101,255	1,454,790	1,402,145	1,454,790	96.4%	
Village Clerk	24,288	24,036	291,450	292,316	291,450	100.3%	
Human Resource Mgmt.	78,017	86,477	936,200	879,212	936,200	93.9%	
Communications	43,689	59,219	524,270	508,185	524,270	96.9%	
Emergency Operations	9,149	5,047	109,790	99,125	109,790	90.3%	
Total General Admin.	470,884	506,453	5,650,610	6,036,962	5,650,610	106.8%	100.0%
Police Department							
Administration	164,343	290,707	1,972,120	1,965,329	1,972,120	99.7%	
Juvenile Investigations	64,863	170,916	778,350	784,328	778,350	100.8%	
Tactical	102,119	272,956	1,225,430	1,316,803	1,225,430	107.5%	
Patrol and Response	1,252,675	3,243,530	15,032,100	14,748,688	15,032,100	98.1%	
Traffic	73,762	232,367	885,140	1,307,841	885,140	147.8%	
Investigations	142,767	331,670	1,713,200	1,734,945	1,713,200	101.3%	
Community Relations	1,483	7,416	17,800	12,517	17,800	70.3%	
Communications	32,667	32,708	392,000	392,499	392,000	100.1%	
Canine	17,053	49,318	204,640	221,211	204,640	108.1%	
Special Services	19,101	10,675	229,210	295,276	229,210	128.8%	
Records	34,298	29,432	411,570	382,474	411,570	92.9%	
Administrative Services	127,591	122,942	1,531,090	1,424,611	1,531,090	93.0%	
Total Police	2,032,721	4,794,637	24,392,650	24,586,520	24,392,650	100.8%	100.0%
Fire Department							
Administration	80,483	105,084	965,790	916,023	965,790	94.8%	
Public Education	12,045	14,429	144,540	131,388	144,540	90.9%	
Suppression	937,905	2,000,631	11,254,860	11,321,601	11,254,860	100.6%	
Emer. Med. Serv.	939,212	2,058,733	11,270,540	11,487,822	11,270,540	101.9%	
Prevention	57,303	105,426	687,630	640,149	687,630	93.1%	
Fire Stations	4,567	14,003	54,800	42,433	54,800	77.4%	
Total Fire	2,031,513	4,298,307	24,378,160	24,539,417	24,378,160	100.7%	100.0%
Public Works Department							
Administration	34,571	36,330	414,850	404,843	414,850	97.6%	
Snow/Ice Control	183,411	266,213	2,200,930	2,008,521	2,200,930	91.3%	
Traffic Operations	111,373	105,771	1,336,470	1,299,838	1,336,470	97.3%	
Forestry	174,907	386,961	2,098,880	1,866,379	2,098,880	88.9%	
Facilities	126,911	159,429	1,522,930	1,469,839	1,522,930	96.5%	
Fleet Services	158,148	190,309	1,897,770	1,683,160	1,897,770	88.7%	
F.A.S.T.	19,826	5,097	237,910	181,076	237,910	76.1%	
Storm Sewers	43,458	24,481	521,500	294,077	521,500	56.4%	
Total Public Works	852,603	1,174,590	10,231,240	9,207,734	10,231,240	90.0%	100.0%

OPERATING REPORT SUMMARY
EXPENDITURES
December 31, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
Development Services							
Administration	39,476	18,641	473,710	464,515	473,710	98.1%	
Planning & Transportation	93,879	73,037	1,126,550	932,577	1,126,550	82.8%	
Code Enforcement	167,762	145,270	2,013,140	2,038,314	2,013,140	101.3%	
Engineering	164,228	153,543	1,970,730	1,879,972	1,970,730	95.4%	
Economic Development	102,298	64,318	1,227,570	1,101,674	1,227,570	89.7%	
Total Development Services	567,642	454,809	6,811,700	6,417,052	6,811,700	94.2%	100.0%
Health & Human Services	129,161	123,686	1,549,930	1,441,505	1,549,930	93.0%	100.0%
Miscellaneous							
4th of July	68,609	68,609	256,570	256,570	241,110	106.4%	
Police & Fire Comm.	8,065	18,910	96,780	51,985	96,780	53.7%	
Misc. Boards & Comm.	27,673	22,140	332,080	276,546	332,080	83.3%	
Misc. Public Improvements	733,966	494,707	8,807,590	8,636,296	8,807,590	98.1%	
Total Miscellaneous	838,313	604,366	9,493,020	9,221,397	9,477,560	97.3%	100.0%
Total General Fund	6,922,838	11,956,847	82,507,310	81,450,586	82,491,850	98.7%	100.0%
Water & Sewer Fund							
Water Department	1,252,448	1,516,270	15,029,380	15,130,609	15,029,380	100.7%	
Sewer Department	208,196	258,829	2,498,350	2,379,407	2,498,350	95.2%	
Billing Division	86,599	107,255	1,039,190	1,098,545	1,039,190	105.7%	
Debt Service Division	11,497	11,497	145,795	145,795	145,500	100.2%	
Capital Projects Division	300,787	300,787	7,459,583	7,459,583	7,515,540	99.3%	
2015 Bond Capital Projects	-	-	420,000	420,000	420,000	100.0%	
2017 Bond Capital Projects	-	-	549,381	549,381	489,420	112.3%	
2018 Bond Capital Projects	-	-	247,638	247,638	247,640	0.0%	
2019 Bond Capital Projects	-	-	622,522	622,522	622,530	0.0%	
Operating Transfers	75,833	75,826	910,000	910,000	910,000	0.0%	
Total Water & Sewer	1,935,361	2,270,465	28,921,838	28,963,479	28,917,550	100.2%	100.0%
Motor Fuel Tax	276,458	276,462	3,317,500	3,317,500	3,317,500	100.0%	
Community Dev. Block Grant Fund	213,633	213,633	276,267	276,267	157,600	175.3%	
Asset Seizure Fund	11,792	8,430	141,500	62,048	141,500	43.8%	
Municipal Waste System	307,325	233,289	3,687,900	3,570,423	3,687,900	96.8%	
NOW Arena Operating Fund	389,032	12,373	4,668,380	3,579,874	4,668,380	76.7%	
NOW Arena Activity Fund	1,484,274	-	17,811,290	4,141,835	17,811,290	23.3%	
Stormwater Management	241,933	275,717	2,903,200	2,215,015	2,903,200	76.3%	
Insurance	196,847	82,224	2,362,160	2,168,465	2,362,160	91.8%	
Information Technology	337,969	322,439	4,055,630	2,760,888	4,055,630	68.1%	
Roselle Road TIF	93,188	6,150	1,118,250	35,150	1,118,250	3.1%	
Barrington/Higgins TIF	24,511	-	294,130	9,160	294,130	3.1%	
Lakewood Center TIF	20,354	4,400	244,250	54,310	244,250	22.2%	
Higgins-Old Sutton TIF	210,688	-	1,264,125	2,865	2,528,250	0.1%	
Higgins/Hassell TIF	18,604	7,960	223,250	623,804	223,250	279.4%	
Stonington & Pembroke TIF	37,021	6,150	444,250	9,190	444,250	2.1%	
TOTAL OPERATING FUNDS	12,721,826	15,676,539	154,241,231	133,240,859	155,366,940	85.8%	100.0%

OPERATING REPORT SUMMARY
EXPENDITURES
December 31, 2025

	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL	ANNUAL BUDGET	%	BENCH-MARK
2015A G.O. Debt Service	-	-	3,748,028	3,748,028	3,823,080	98.0%	
2015 G.O. Debt Service	-	-	124,080	124,080	124,100	100.0%	
2016 G.O. Debt Service	-	-	1,480,080	1,480,080	1,480,100	100.0%	
2017A & B G.O. Debt Service	-	-	184,261	184,261	184,300	100.0%	
2018 G.O. Debt Service	-	-	1,813,180	1,813,180	1,813,200	100.0%	
2019 G.O. Debt Service	-	-	136,198	136,198	136,700	99.6%	
2024 G.O. Debt Service	-	-	385,505	385,505	385,030	100.1%	
TOTAL DEBT SERV. FUNDS	-	-	7,871,333	7,871,333	7,946,510	99.1%	100.0%
Western Corridor Fund	130,521	-	1,566,250	-	1,566,250	0.0%	
Hoffman Blvd Bridge Maintenance	6,667	-	80,000	-	80,000	0.0%	
Prairie Stone Capital Fund	329,167	633,293	3,950,000	1,098,548	3,950,000	27.8%	
Western Area Traffic Imp.	2,083	(22,913)	22,917	-	25,000	0.0%	
Western Area Rd Improve Imp. Fee	108,358	108,337	1,083,583	1,300,000	1,300,300	100.0%	
Capital Improvements Fund	258,125	166,682	2,839,375	2,763,596	3,097,500	89.2%	
Capital Vehicle & Equipment Fund	374,189	51,554	4,490,270	3,816,664	4,490,270	85.0%	
Capital Replacement Fund	446,667	446,663	5,360,000	5,360,000	5,360,000	100.0%	
2019 Project Fund	-	-	-	108,263	-	N/A	
2024 Project Fund	688,283	1,669,453	8,259,400	8,735,235	8,259,400	105.8%	
2025 Project Fund	129,167	149,820	1,550,000	215,820	1,550,000	13.9%	
Road Improvement Fund	1,319,967	1,438,450	11,417,817	9,453,667	15,839,600	59.7%	
TOTAL CAP. PROJECT FUNDS	3,793,193	4,641,338	40,619,612	32,851,793	45,518,320	72.2%	100.0%
Police Pension Fund	814,558	-	9,774,700	6,591,395	9,774,700	67.4%	
Fire Pension Fund	719,834	-	8,638,010	5,877,715	8,638,010	68.0%	
TOTAL TRUST FUNDS	1,534,393	-	18,412,710	12,469,110	18,412,710	67.7%	100.0%
TOTAL ALL FUNDS	18,049,412	20,317,877	221,144,885	186,433,094	227,244,480	82.0%	100.0%

Village of Hoffman Estates
Information Technology Department

2025 December MONTHLY REPORT

Contents

Central Square Technologies/GovQA Monthly Review

Project Activities

- BS&A Implementation
    - Data Validation
    - Data Extraction
    - Data Manipulation
    - External Application Integrations
- UKG Ready Leave of Absence
- Laserfiche Forms

Central Square

PLUS Applications

- Created Cognos reports for departments related to data validation for BS&A implementation
- Helped users regain access to Central Square applications
- Created new employees

Community Development Applications

- Ran SQL reports for data validation

GovQA

- Troubleshot ongoing Customer creation issues

Administration/UKG

- Prepared monthly report.
- Created new employees in UKG
- Updated employee profiles
- Troubleshoot UKG issues for PW employees
- Worked with Andrews support to resolve UKG issues

Meetings

- Met several times during the month with the IT Director to review project status and issues of note.
- Weekly Project Management calls with Plante Moran
- Weekly Project Status calls with BS&A
- Monthly Vendor Meeting calls with Plante Moran, BS&A, NeoGov, PACE and Andrews (UKG)
- Met with Patty to discuss GovQA issues
- Met with several users on Laserfiche Forms

Technical Support, Hardware & Software Review

Project Activities

Project – Fire Station 21 (new)

- IT staff installed a temporary connection for the new Fire Station 21 to test multiple connections including Northwest Central access as well as Facilities building software.

Project – New wireless network

- The IT department has created a new wireless network for staff to access. This network provides an easier connection method as well as increased security and encryption. IT staff will begin pushing this network out to our devices.

Project – CAD Upgrade

- NWCD has upgraded CAD which is used by Fire and Police. IT staff completed testing this version and are ready to start installing the new version on all Fire and Police computers including in-car MDT's

Security and Other Updates

- New CAD version has been released by NWCD. IT staff are set to begin testing the new version before deploying all Fire and Police computers/MDTs.
- Continued Windows Updates and firmware updates on all PC's and workstations
- Upgraded our fast storage units (SAN's) to the latest firmware.

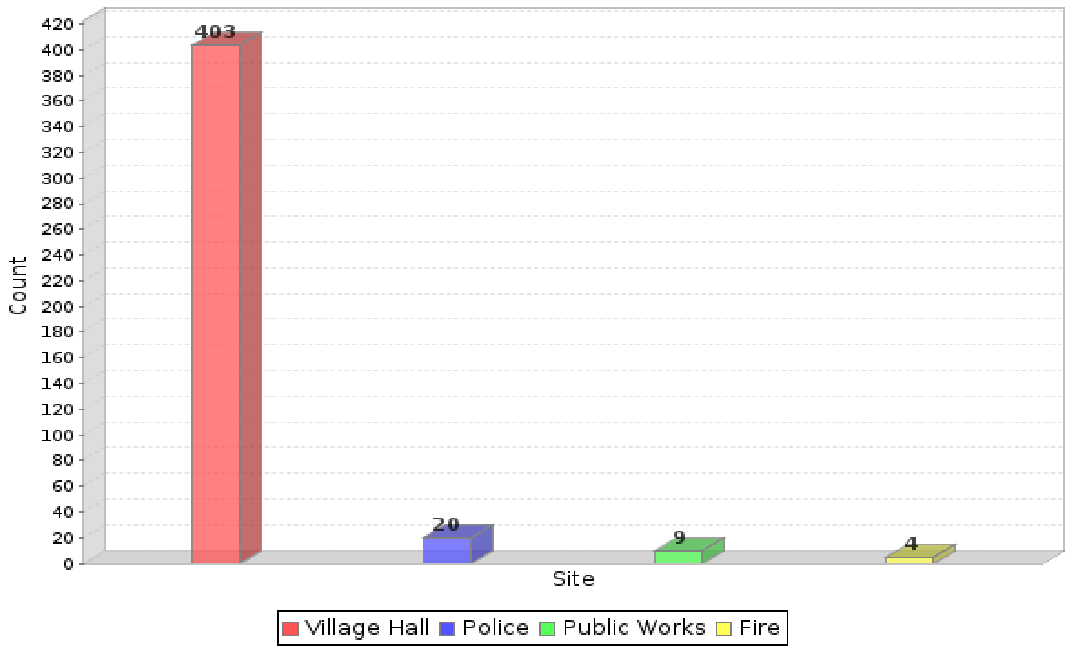
IT Training

- Completed 8 new user orientations

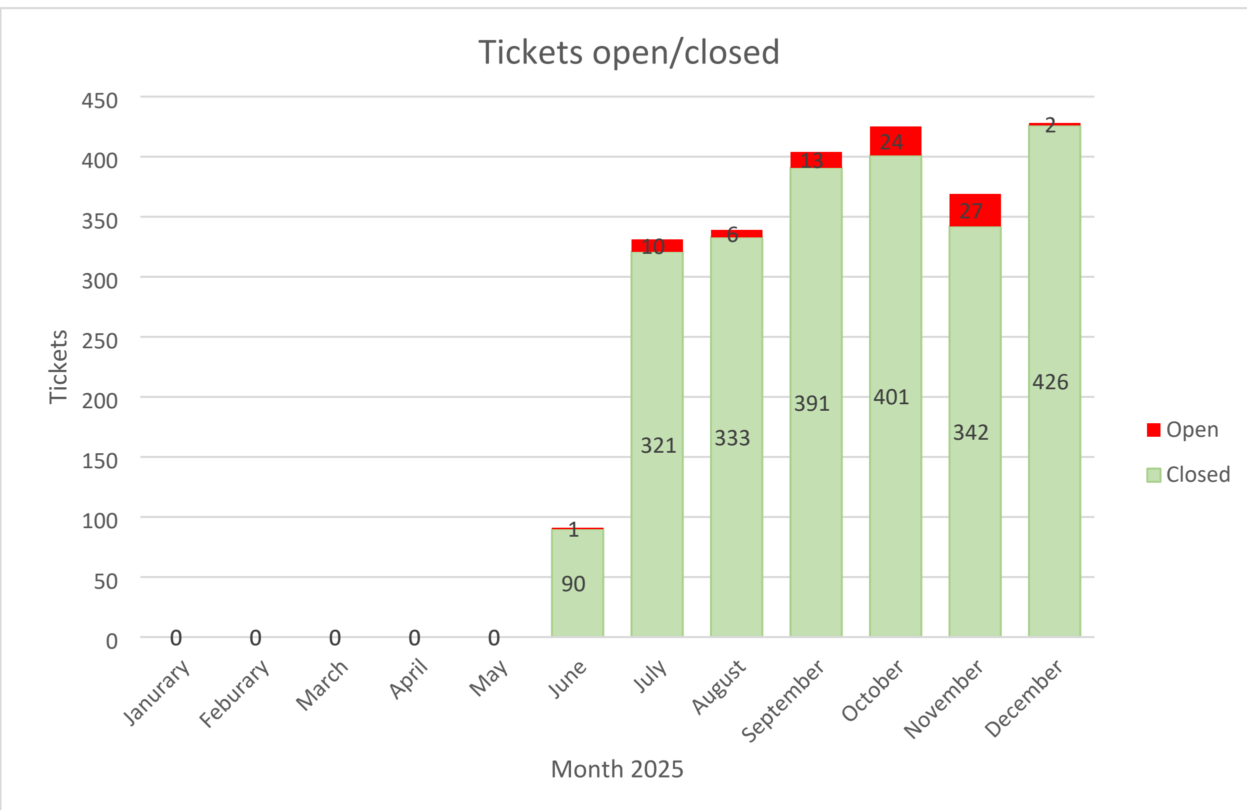
IT Meetings

- Held meeting with Sentinel Technologies to discuss a few upcoming opportunities
- Held meeting with a security vendor
- Met with GIS staff to discuss the new Fire Station 22
- Met with email security vendor to discuss a new solution
- Attended meeting with the Fire department to discuss needs for the new Fire Station 22

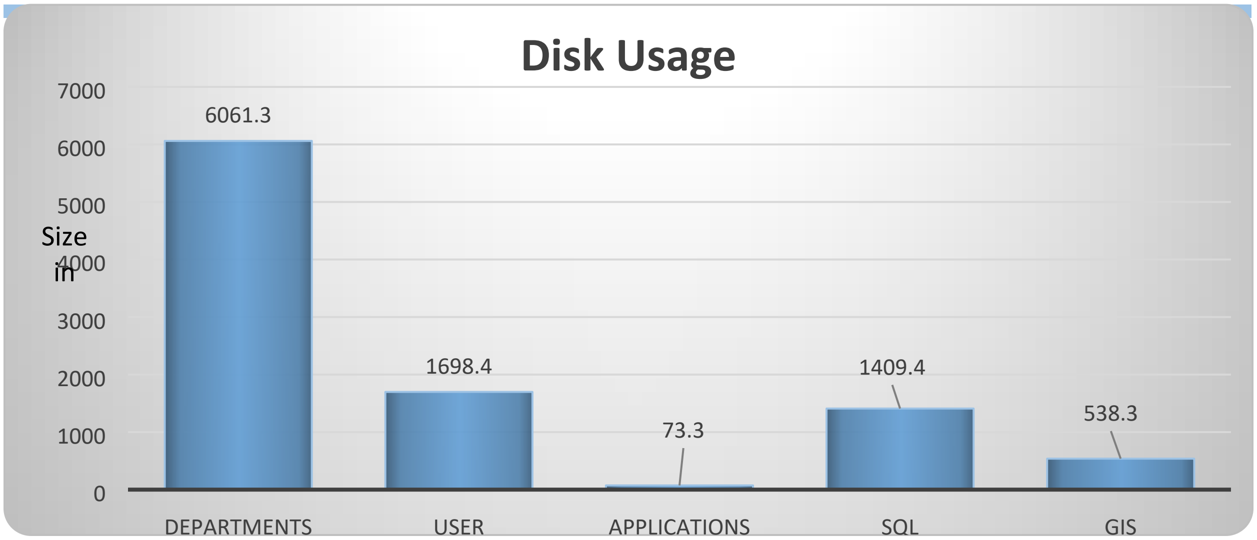
Completed Work Orders by Location



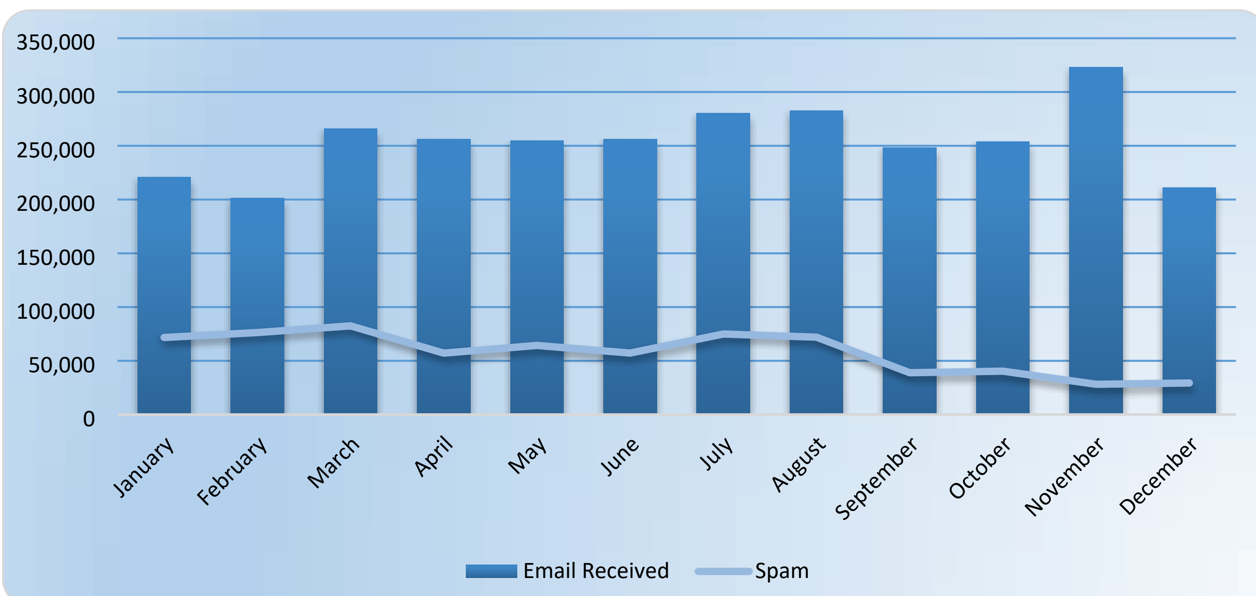
Completed Work Orders by Month

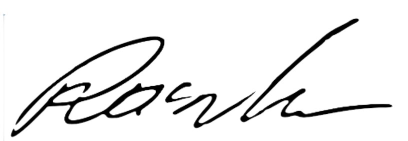


System and Data Functions



Email Spam Report





Darek Raszka, Director of Information Technology

VILLAGE OF HOFFMAN ESTATES

Memo

TO: Finance Committee

FROM: Daniel P. O'Malley, Deputy Village Manager/Owner's Rep.-NOW Arena

RE: **OWNER'S REPRESENTATIVE MONTHLY REPORT JANUARY 2026**

DATE: January 21, 2026

1. The north elevator project work is complete. The elevator was put back in service last month.

2. The retaining wall project is complete, except for restoration which will occur in the spring as weather permits for final completion of this project.

3. The final budgeted capital items are nearly complete. The fencing adjacent to the suite lot on top the dock area has been replaced. The equipment for the AV replacement project has been delivered and installation will occur after the WCB season has ended (end of March).

4. The OVG management agreement extension has been approved and is in effect.

5. The Village Green concession building project continues to make good progress. The foundation and underground utilities are complete and walls are going up. This project is currently on schedule.

6. Staff has reviewed the approved arena capital projects for the FY26-30 CIP program. A plan of action is being prepared to accomplish these projects for 2026.

7. Conducted bi-weekly meetings with Public Works Facilities and Arena staff regarding building and maintenance items.

8. Meet regularly with Ben Gibbs, General Manager to discuss operational items and events at the arena.

9. The Hideaway Beer Garden is closed for the season, only four months to opening day. Check out the website www.hideawaybrewgarden.com for details of the events for the upcoming 2026 season.

Attachment

cc: Ben Gibbs, General Manager (OVG)

Now Arena
General Manager Update
January Report Update

Event Highlights	**Notes**
Jan 2: Windy City Bulls Game Jan 3: Windy City Bulls Game Jan 8: Windy City Bulls Game Jan 10: Windy City Bulls Game Jan 11: Windy City Bulls Game Jan 23-25: Hot Wheels Monster Truck Jan 31-Feb 1: Professional Bull Riding	
Finance Department	
General	New Director of Finance is onboarding currently, and expect to have financial reports completed for 2025 by end of January.
Monthly Financial Statement	Building Event Revenue YTD: In process
	Building Sponsor/Other Revenue YTD: In process
	Building Expenses YTD: In process
Operations Department	
General	Prep venue for arctic blast along with upcoming events - expecting over 30,000 guests in final week of January.
Positions to Fill	
Third Party Providers	N/A
Village Support	PW assisting with completing the elevator replacement and upgrade to control room.
Events Department	
General	Event Managers prepping for start of busy season including Windy City Bulls, bull riding and monster truck.
Positions to Fill	Event/Marketing Manager
Marketing Department	
General	Supporting marketing for Windy City Bulls.
Positions to Fill	N/A
Group Sales Department	
General	N/A
Box Office Department	
General	Working on several on sales including Monster Truck, Bull Riding and upcoming on sale events.
Food & Beverage Department	
General	Looking to hire additional culinary support.
Premium Seating Department	
General	Continue to renew annual suites, marquee signage and working on beer pouring rights.
Positions to Fill	NA
Sponsorship Department	
General	Concentrating on unsold categories including insurance and liquor.
Monthly Financial Statement	Corporate Sales: $67,948
	Suites Sales: $35,220

General	
Capital Improvements/Repairs	Working on capital projects including marquee and Northside Renovation Project.