



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

June 1, 2026	Council Chambers	7:00 PM
1. CALL TO ORDER/ROLL CALL		
2. APPROVAL OF MINUTES		
A. Finance Committee 04-27-2026		
B. Special Finance Committee 05-18-2026		
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

April 27, 2026

I. Roll call

Members in Attendance:

**Gary Pilafas, Chair
Anna Newell, Vice Chairperson
Karen Mills, Trustee
Gary Stanton, Trustee
Karen Arnet, Trustee**

Electronic Attendance:

**Patrick Kinnane, Trustee
William McLeod, Mayor**

Management Team Members in Attendance:

**Dan O'Malley, Deputy Village Manager
Jana Dickson, Asst. Corporation Counsel
Art Janura, Corporation Counsel
Kasia Cawley, Chief of Police
Rachel Musiala, Finance Director
Joe Nebel, PW Director
Darek Raszka, Director of IT
Dr. Audra Marks, Asst. HHS Director
Kevin McGraw, Streets Superintendent PW
Patty Richter, Village Clerk
Ric Signorella, Multimedia Prod. Manager**

The Finance Committee meeting was called to order at 7:10 p.m.

Motion by Trustee Stanton, seconded by Trustee Arnet, to allow Mayor McLeod and Trustee Kinnane to attend the meeting electronically. Voice vote taken. All ayes. Motion carried.

2. APPROVAL OF MINUTES

Motion by Trustee Stanton, seconded by Trustee Mills, to approve the Finance Committee Minutes from March 23, 2026. Voice vote taken. All ayes. Motion carried.

3. PUBLIC COMMENT

4. NEW BUSINESS

- A. Approval of a resolution authorizing a professional services agreement with DB Sterlin Consultants, Inc., Chicago, Illinois, for engineering services for the evaluation and development of construction documents for the NOW Arena main entrance monumental stair repair or replacement project in an amount not to exceed \$66,770.**

An item summary by Dan O'Malley was presented to committee.

Mr. O'Malley noted the arena is celebrating its 20th anniversary, and officials are evaluating aging infrastructure, particularly the front stairs. Public Works conducts annual inspections and has completed minor repairs over the years, but a more detailed structural analysis is now recommended. An RFP was issued for engineering services, and one proposal was received from DB Sterling, a firm known and trusted by staff. Approval is being sought for a professional services agreement with DB Sterling to complete the evaluation.

Trustee Pilafas asked if they x-ray the stairs to determine what is needed. Mr. O'Malley indicated they use radar to see where the weaknesses exist and will take samples of the core to better understand structurally where things are.

Motion by Trustee Stanton, seconded by Trustee Arnet, to authorize a professional services agreement with DB Sterlin Consultants, Inc., Chicago, Illinois, for engineering services for the evaluation and development of construction documents for the NOW Arena main entrance monumental stair repair or replacement project in an amount not to exceed \$66,770. Voice vote taken. All ayes. Motion carried.

5. REPORTS

A. Finance Committee Monthly Report

The Finance Department Monthly Report was received and filed.

Trustee Pilafas asked what happened to the permit revenue? Ms. Musiala explained the Village was expecting the permit in December, but it arrived in January. She noted 2025 suffered but 2026 will benefit from it.

B. Information Technology Department Monthly Report

The Information Technology Department Monthly Report was received and filed.

C. NOW Arena Monthly Report

The NOW Arena Monthly Report was received and filed.

Mr. Gibbs commented on upcoming events and Beer Garden completion. The schedule for the season was announced the week prior. Soft opening may happen.

6. **PRESIDENT'S REPORT**
7. **ITEMS IN REVIEW**
8. **OTHER**
9. **ADJOURNMENT**

Motion by Trustee Arnet, seconded by Trustee Stanton, to adjourn the meeting at 7:22 p.m. Voice vote taken. All ayes. Motion carried.

Minutes submitted by:

Jennifer Djordjevic, Dir. Of Operations /
Outreach, Office of the Mayor & Board

Date

Village of Hoffman Estates

**SPECIAL FINANCE COMMITTEE MEETING
MINUTES**

May 18, 2026

I. Roll call

Members in Attendance:

**Gary Pilafas, Chair
Anna Newell, Vice Chairperson
Gary Stanton, Trustee
Karen Mills, Trustee
Karen Arnet, Trustee
Patrick Kinnane, Trustee
William McLeod, Mayor**

**Management Team Members
in Attendance:**

**Eric Palm, Village Manager
Dan O'Malley, Deputy Village Manager
Jon Pape, Asst. Village Manager
Jana Dickson, Asst. Corporation Counsel
Rachel Musiala, Director of Finance
Darek Raszka, Director of IS
Monica Saavedra, Director of HHS
Jennifer Horn, Dir. Development Services
Joe Nebel, PW Director
Cathy Doczelkalski, Director of HRM
Kasia Cawley, Police Chief
Alan Wax, Fire Chief
Patty Richter, Village Clerk
Missy Brito, Communications Manager
Ric Signorella, Cable TV Manager**

The Finance Committee meeting was called to order at 6:55 p.m.

2. PUBLIC COMMENT

3. NEW BUSINESS

A. Approval of an ordinance to amend the FY2025 Budget as a result of the completed financial audit.

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

Motion by Trustee Arnet, seconded by Trustee Stanton, to approve an ordinance to amend the FY 2025 Budget as a result of the completed financial audit. Voice vote taken. All ayes. Motion carried.

4. Adjournment

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

Minutes submitted by:

Debbie Schoop, Executive Asst.

Date



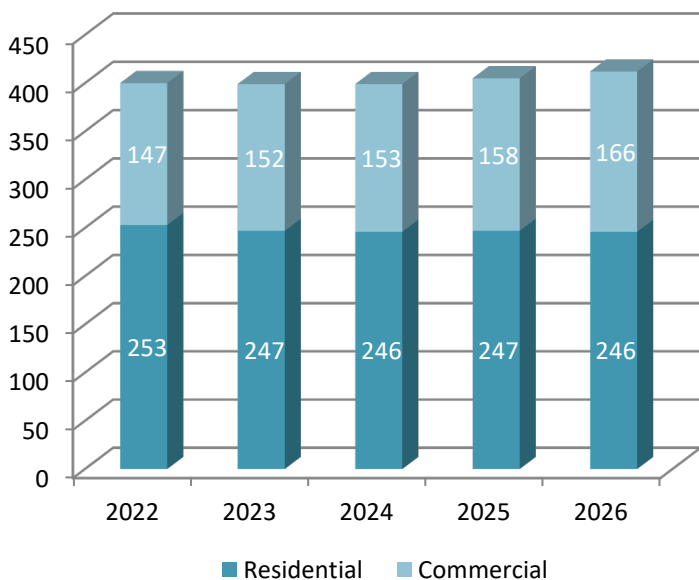
HOFFMAN ESTATES

DEPARTMENT OF FINANCE MONTHLY REPORT APRIL 2026

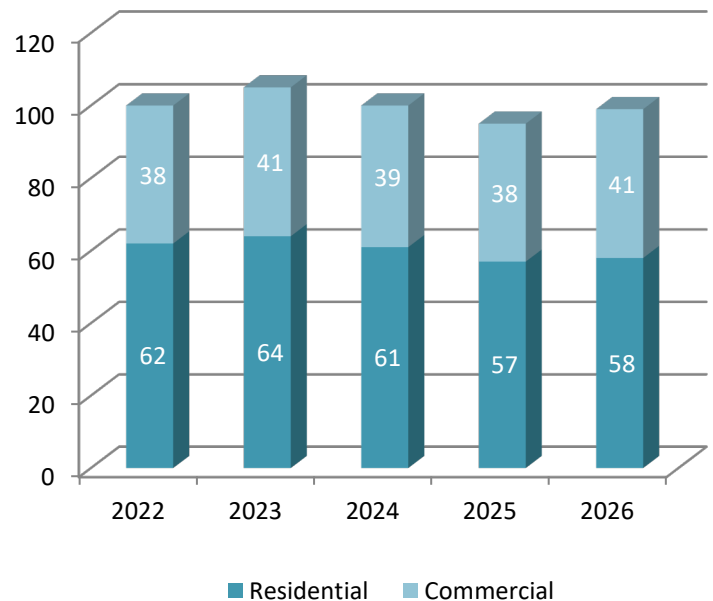
Water Billing

A total of 14,184 residential water bills were mailed on April 1st for February's water consumption. Average consumption was 4,064 gallons, resulting in an average residential water bill of \$82.95. Total consumption for all customers was 99 million gallons, with 58 million gallons attributable to residential consumption. When compared to the April 2025 billing, residential consumption increased by 1.8%.

**Total Water Consumption
Year-To-Date Comparison
Month of April**

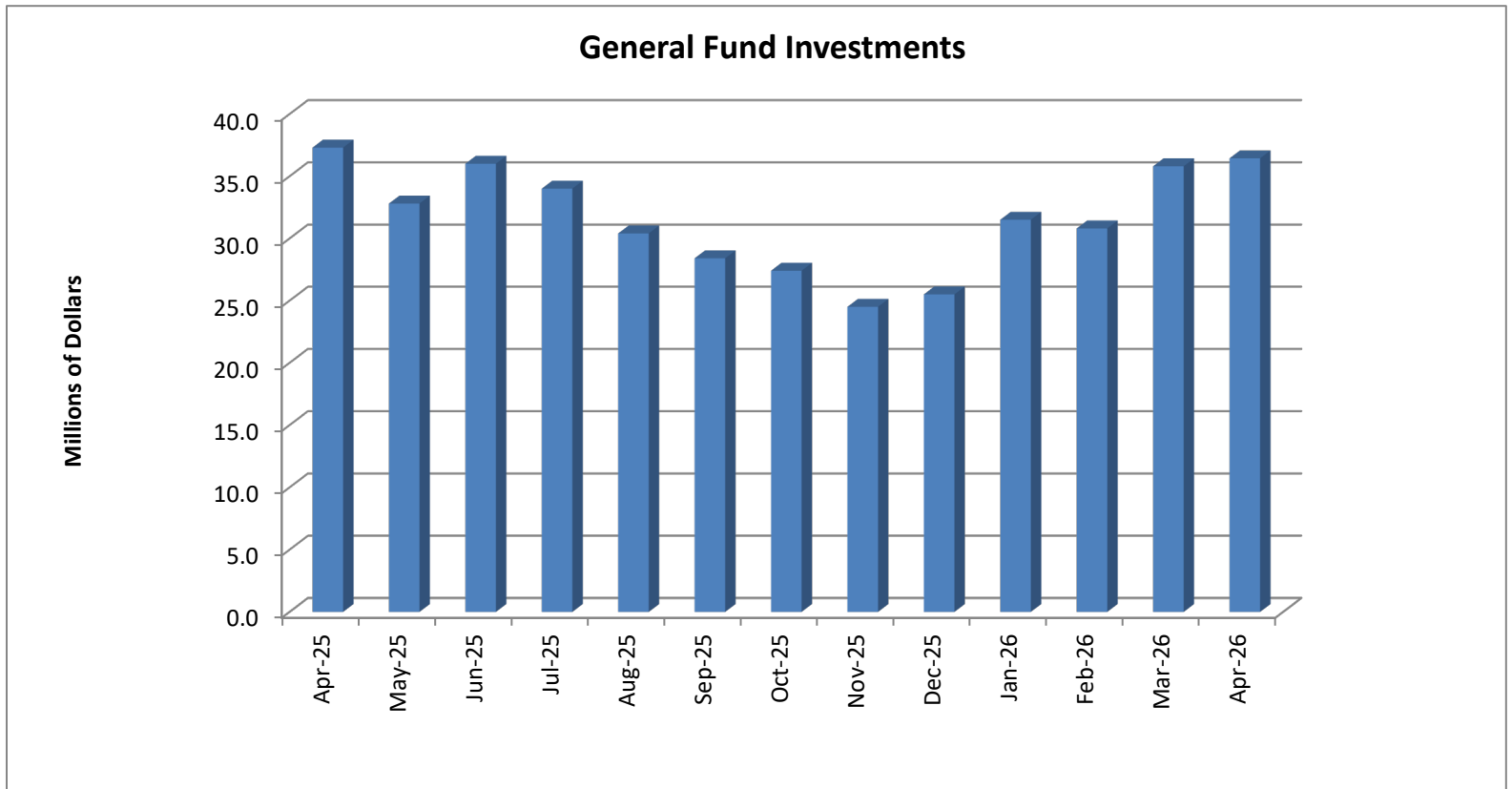
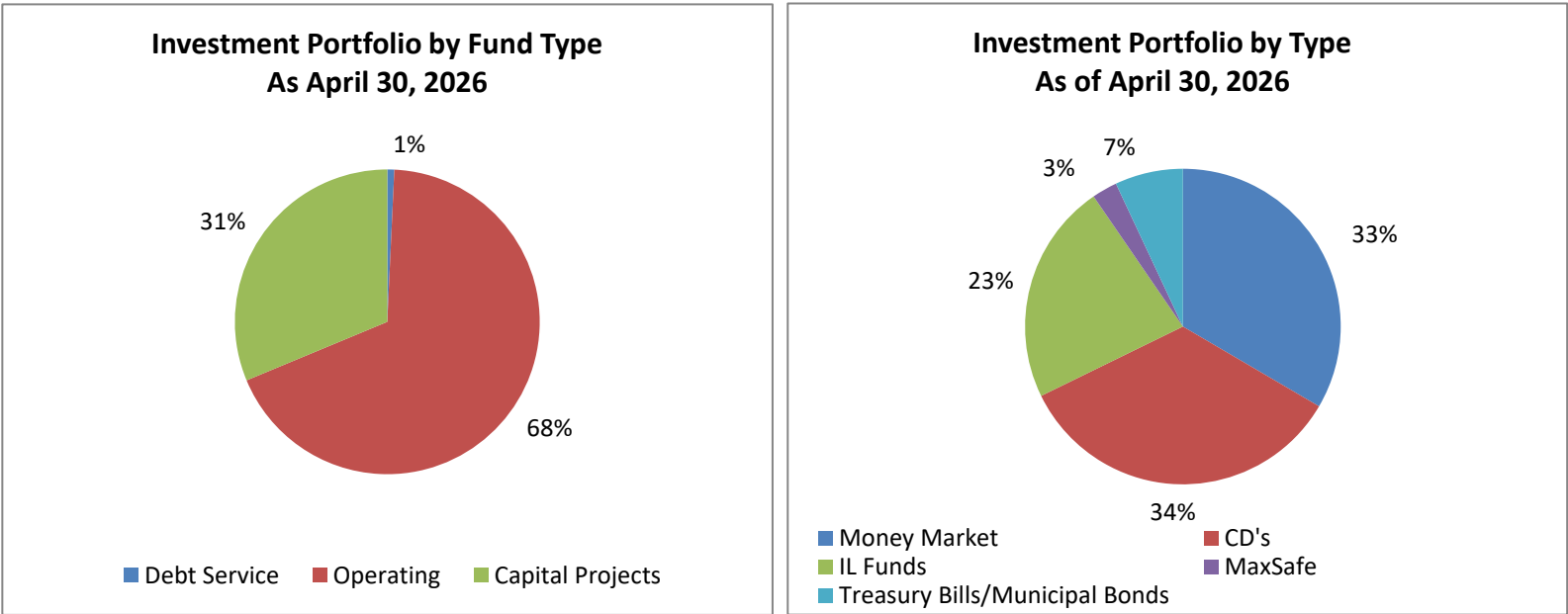


**Total Water Consumption
Month of April**



Village Investments

As of April 30, 2026, the Village's investment portfolio (not including pension trust funds) totaled \$108.5 million. Of this amount, \$73.8 million pertained to the various operating funds. As can be seen in the following graphs, the remaining \$34 million is related to debt service and capital projects funds.



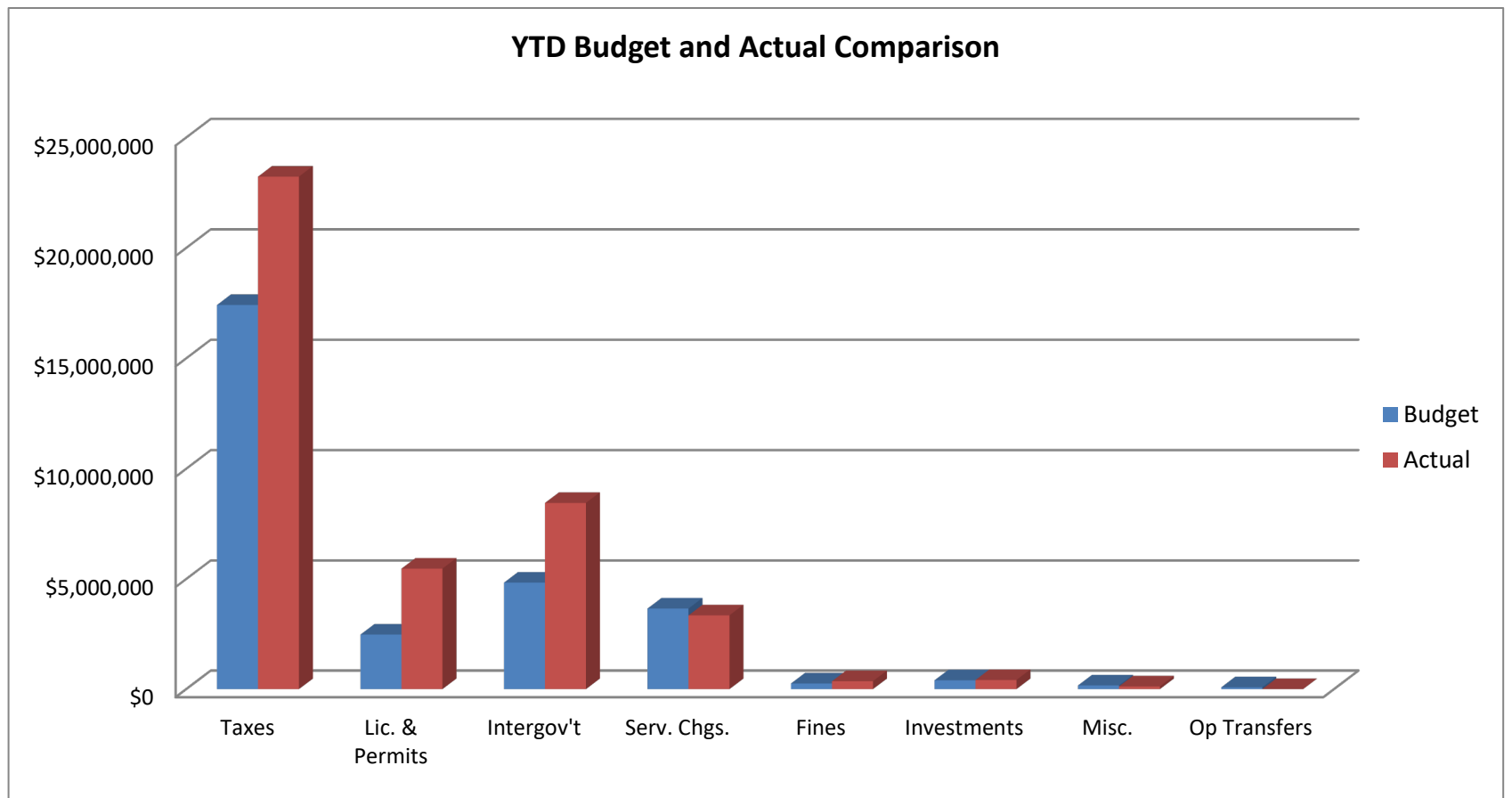
Operating Funds

General Fund

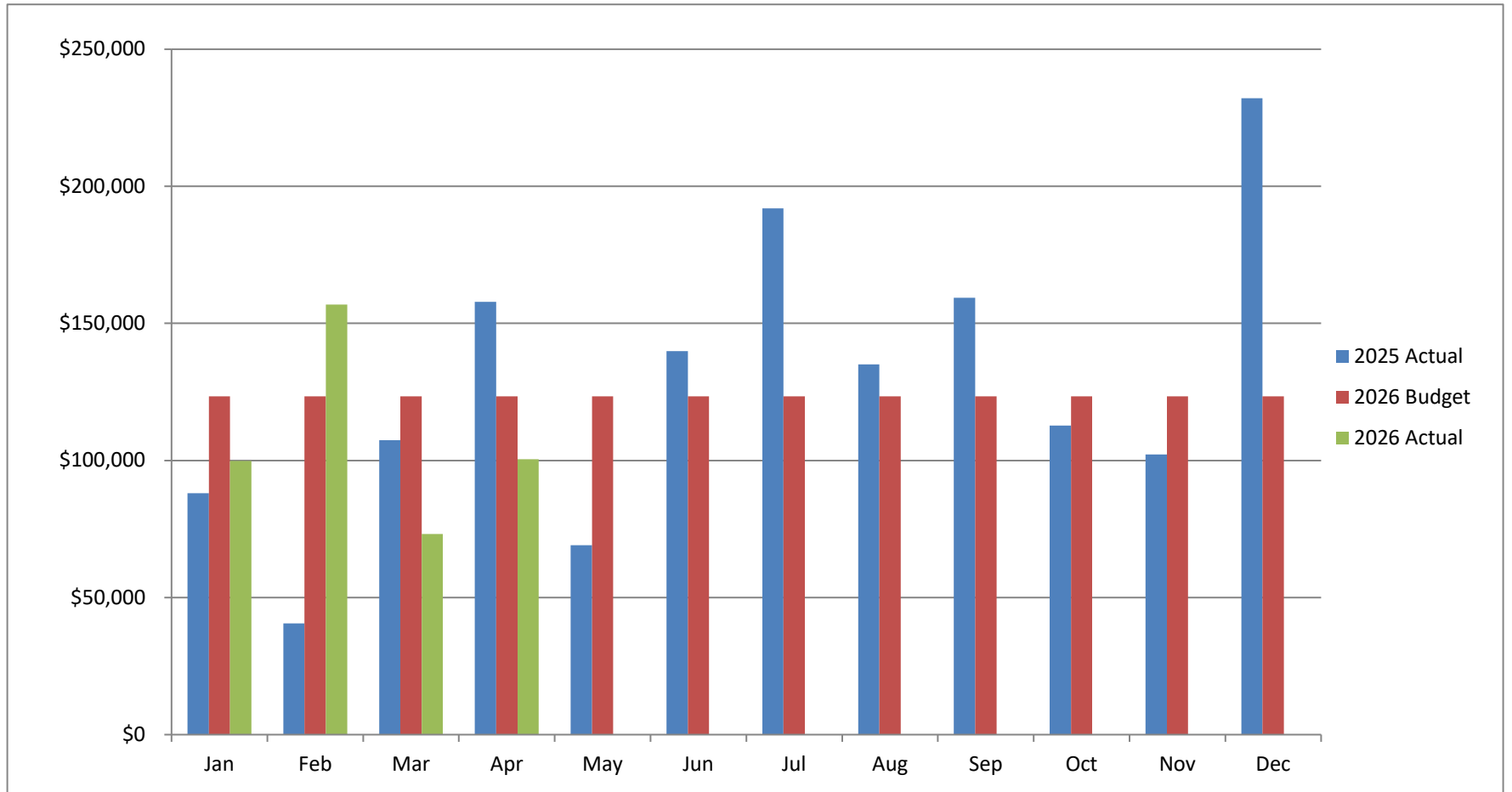
For the month of April, General Fund revenues totaled \$13,522,096 and expenditures totaled \$10,864,055 resulting in a surplus of \$2,658,040.

Revenues: April year-to-date figures are detailed on the table below. Property taxes are due in March and August every year. License and Permits are over budget due to large development building permits being paid. Intergovernmental revenues are over budget due to higher Local Use Tax received. Fines and Forfeits are over budget due to higher collection of village ticket fines. Most miscellaneous revenues are not received on a monthly basis.

	YEAR-TO-DATE	YEAR-TO-DATE	
REVENUES	BUDGET	ACTUAL	VARIANCE
Taxes	\$ 17,414,757	\$ 23,226,947	33.4%
Licenses & Permits	2,475,833	5,469,665	120.9%
Intergovernmental	4,833,523	8,450,782	74.8%
Charges for Services	3,657,217	3,347,241	-8.5%
Fines & Forfeits	256,667	359,246	40.0%
Investments	400,000	414,680	3.7%
Miscellaneous	167,000	123,202	-26.2%
Operating Transfers	83,333	-	-100.0%
TOTAL	\$ 29,288,330	\$ 41,391,763	41.3%

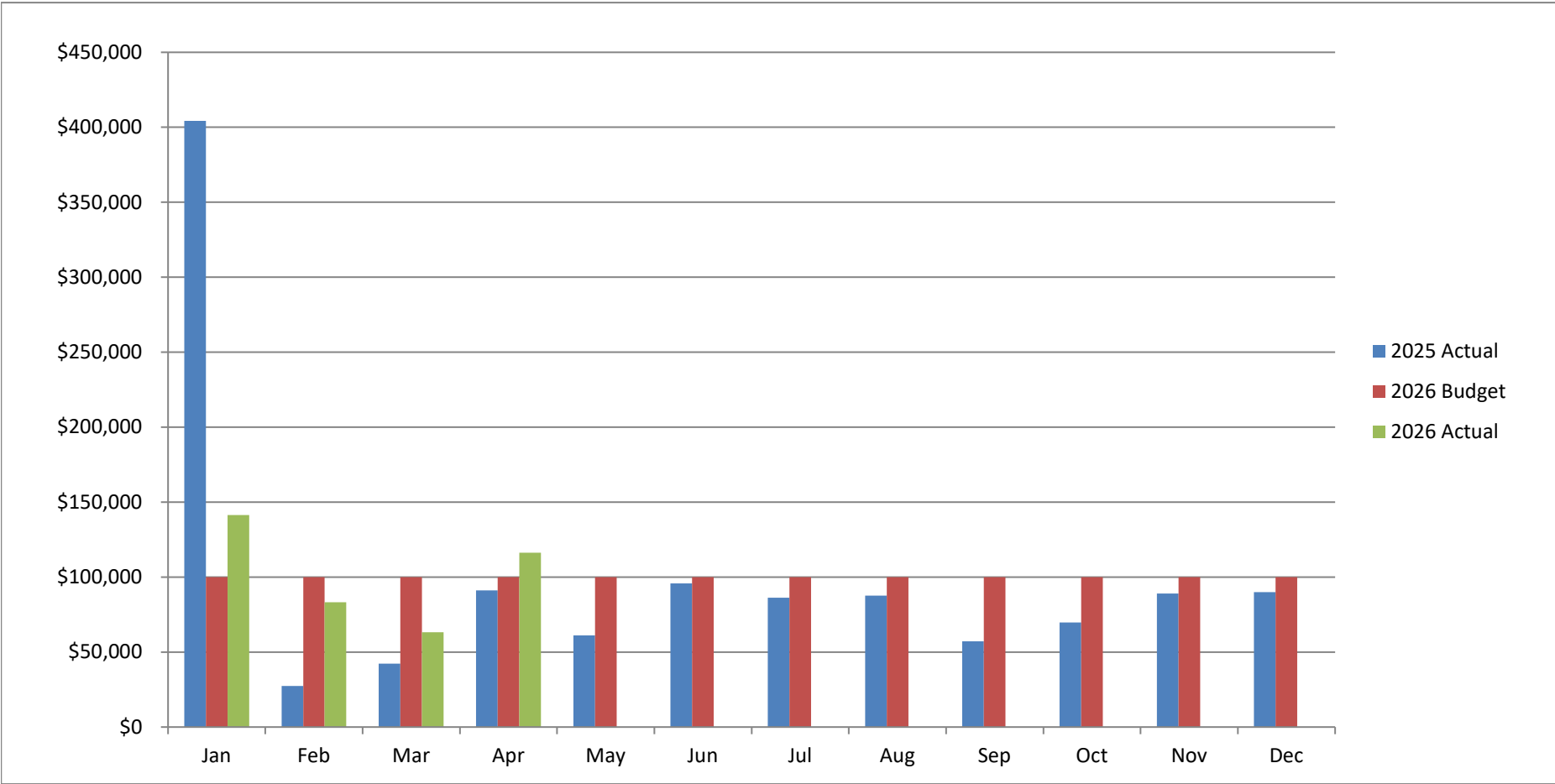


Hotel Tax



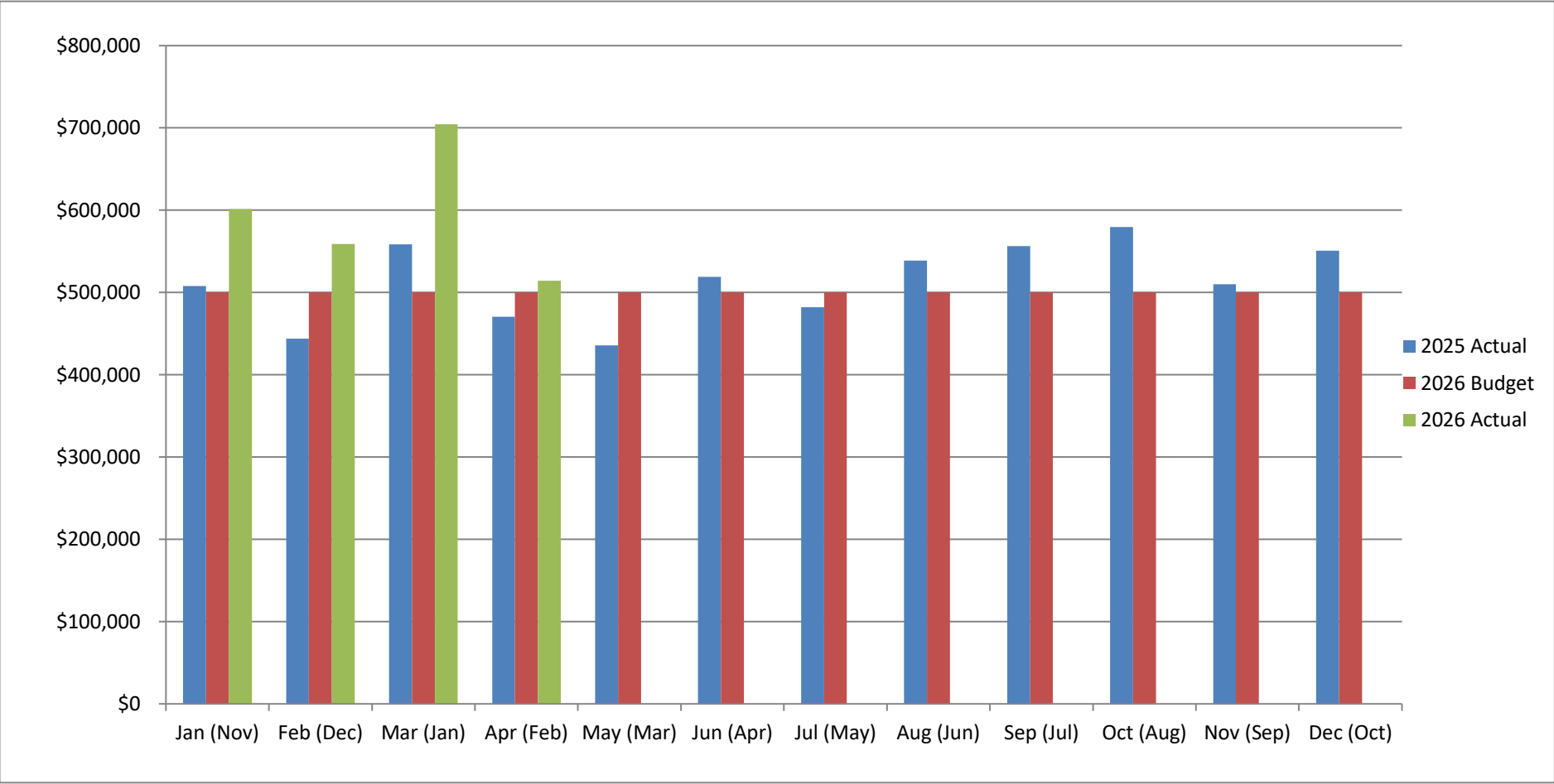
<u>Month Received</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Actual</u>	<u>Cumulative Variance 2026 Actual vs. Budget</u>
Jan	\$88,073	\$ 123,333	\$ 99,828	\$ (23,505)
Feb	\$40,564	\$ 123,333	156,901	10,062
Mar	\$107,358	\$ 123,333	73,177	(40,094)
Apr	\$157,882	\$ 123,333	100,450	(62,977)
May	\$69,092	\$ 123,333		
Jun	\$139,928	\$ 123,333		
Jul	\$191,916	\$ 123,333		
Aug	\$135,070	\$ 123,333		
Sep	\$159,400	\$ 123,333		
Oct	\$112,785	\$ 123,333		
Nov	\$102,178	\$ 123,333		
Dec	\$232,103	\$ 123,333		
YTD Totals	<u>\$ 1,536,349</u>	<u>\$ 1,480,000</u>	<u>\$ 430,357</u>	

Real Estate Transfer Tax



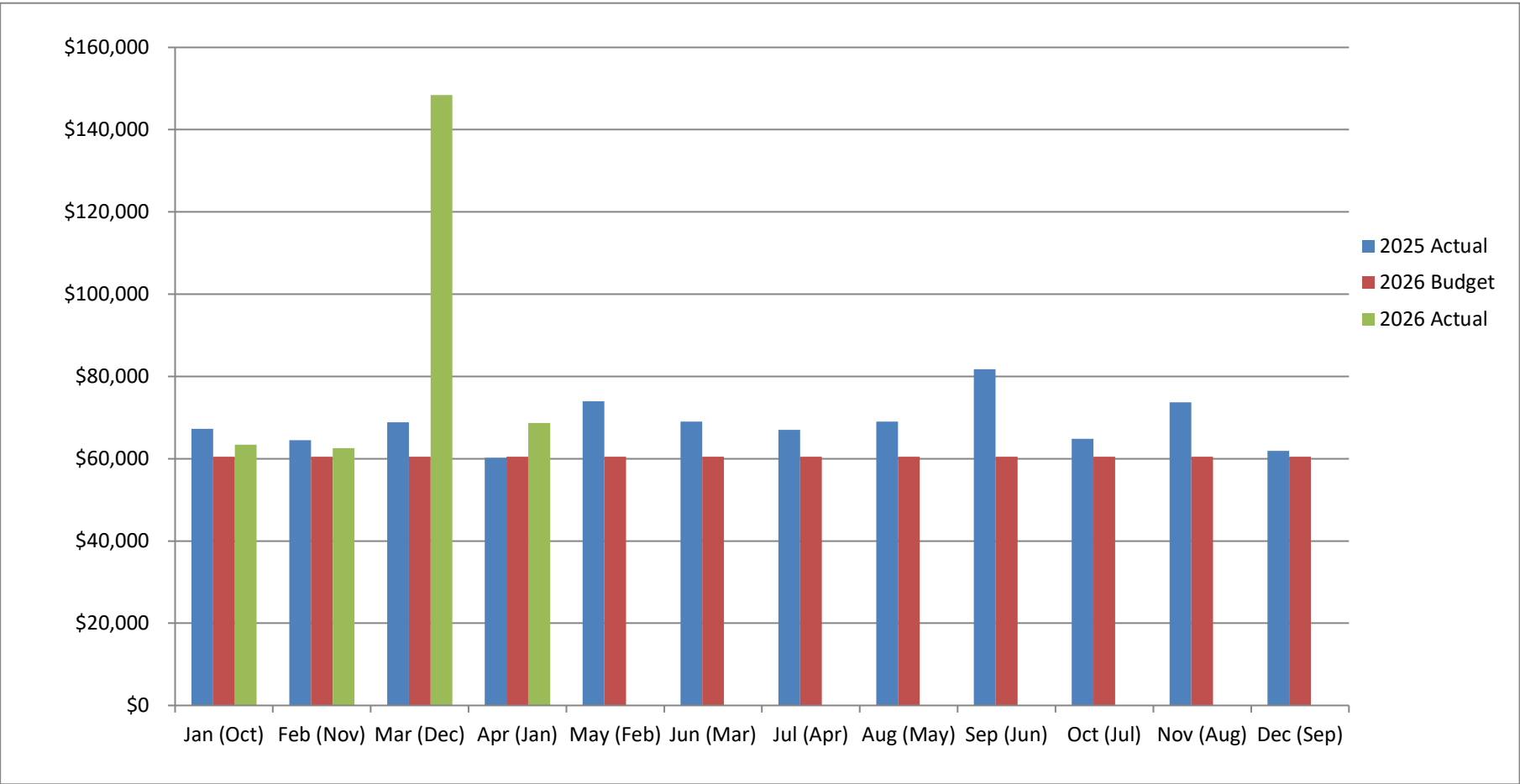
<u>Month Received</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Actual</u>	Cumulative Variance 2026 Actual vs. Budget
Jan	\$404,185	\$ 100,000	\$ 141,302	\$ 41,302
Feb	27,419	\$ 100,000	83,175	24,477
Mar	42,318	\$ 100,000	63,333	(12,190)
Apr	91,206	\$ 100,000	116,249	4,059
May	61,044	\$ 100,000		
Jun	95,827	\$ 100,000		
Jul	86,215	\$ 100,000		
Aug	87,616	\$ 100,000		
Sep	57,164	\$ 100,000		
Oct	69,845	\$ 100,000		
Nov	89,035	\$ 100,000		
Dec	90,028	\$ 100,000		
YTD Totals	<u>\$ 1,201,902</u>	<u>\$ 1,200,000</u>	<u>\$ 404,059</u>	

Home Rule Sales Tax



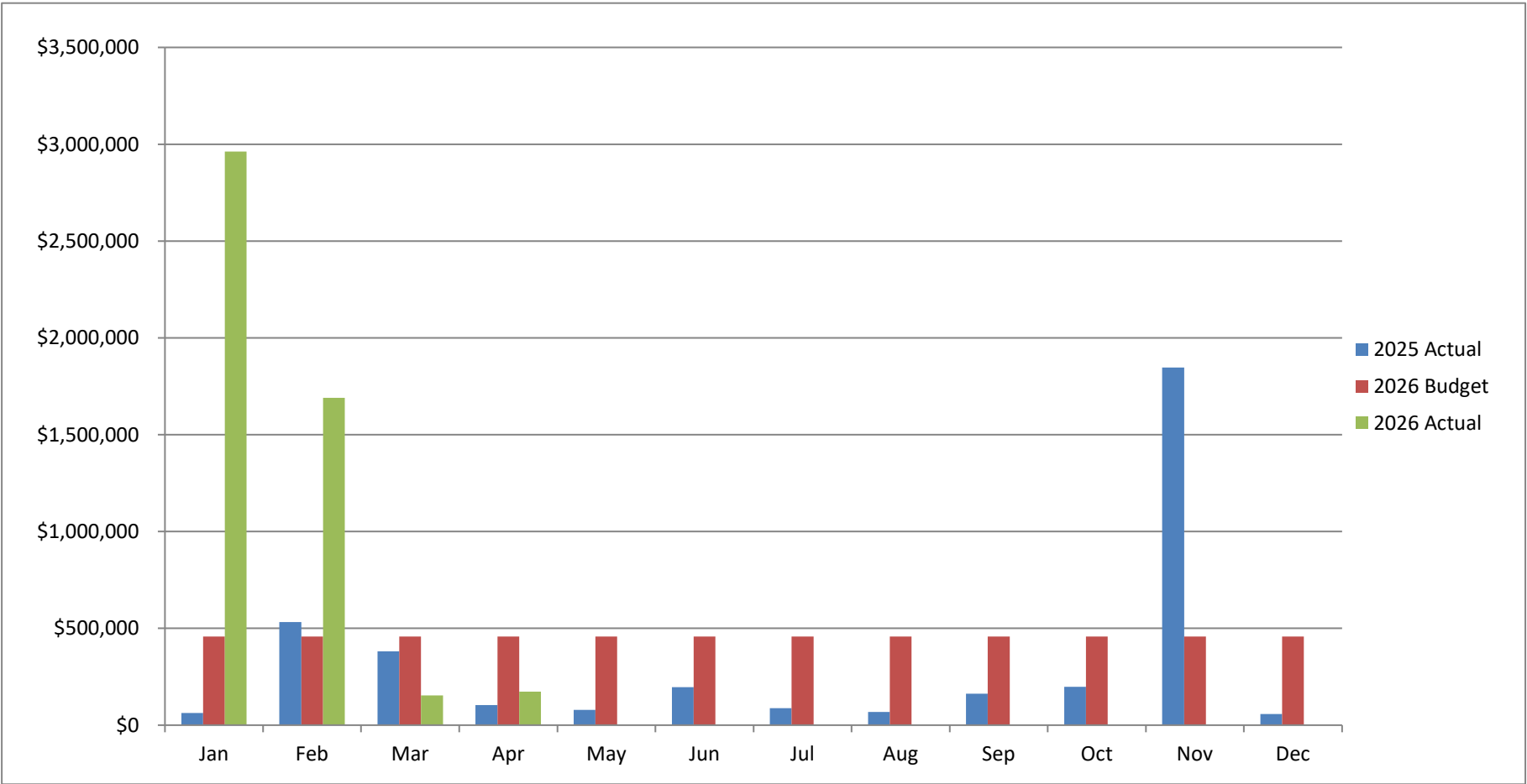
Month Received (Liability Period)	2025 Actual	2026 Budget	2026 Actual	Cumulative Variance 2026 Actual vs. Budget
Jan (Nov)	\$507,966	\$ 500,000	\$601,437	\$ 101,437
Feb (Dec)	443,795	500,000	558,904	160,341
Mar (Jan)	558,558	500,000	704,654	364,995
Apr (Feb)	470,363	500,000	514,151	379,146
May (Mar)	435,681	500,000		
Jun (Apr)	518,884	500,000		
Jul (May)	482,274	500,000		
Aug (Jun)	538,564	500,000		
Sep (Jul)	556,545	500,000		
Oct (Aug)	579,664	500,000		
Nov (Sep)	510,038	500,000		
Dec (Oct)	550,803	500,000		
YTD Totals	<u>\$ 6,153,135</u>	<u>\$ 6,000,000</u>	<u>\$ 2,379,146</u>	

Telecommunications Tax



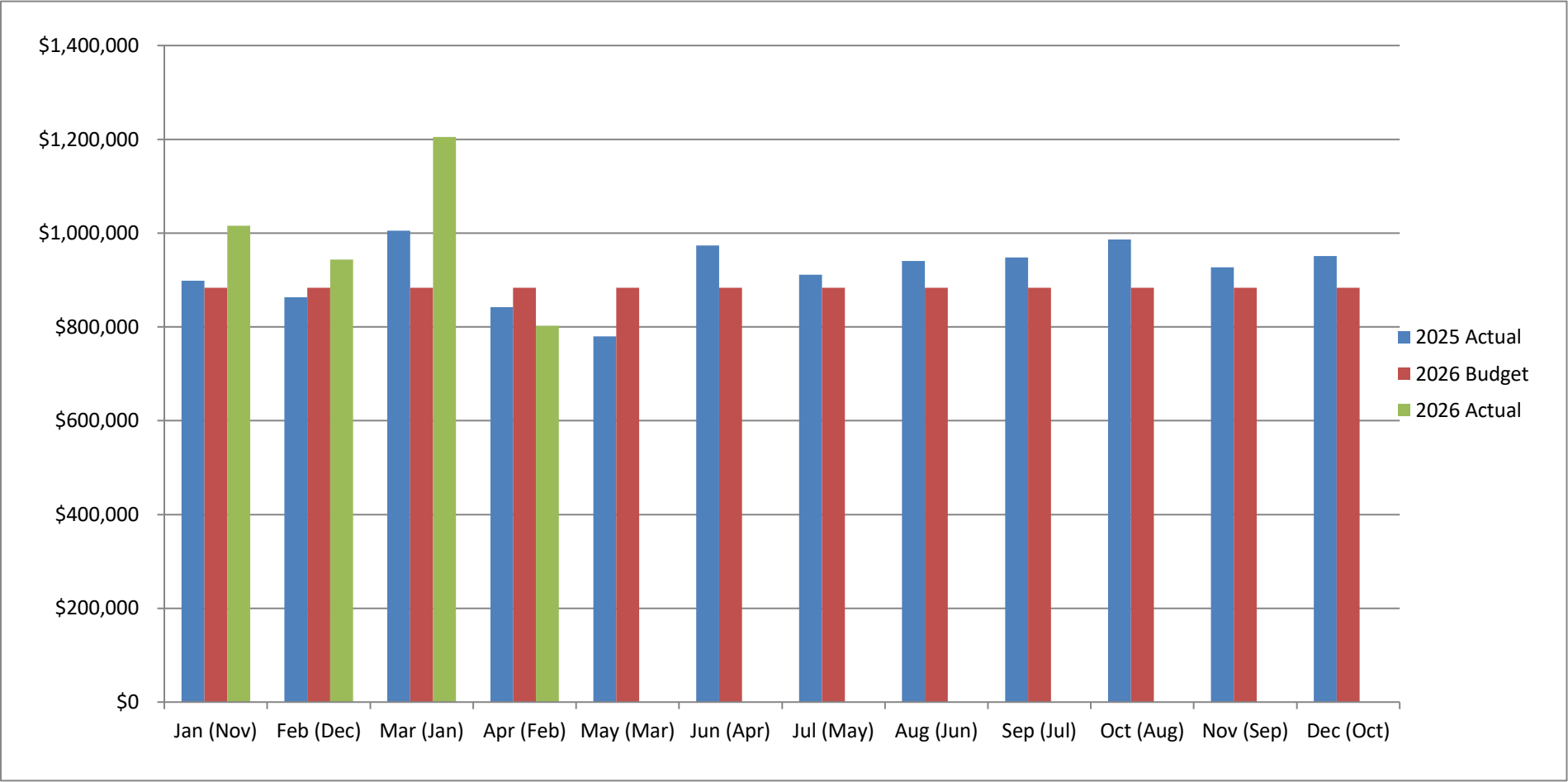
Month Received (Liability Period)	2025 Actual	2026 Budget	2026 Actual	Cumulative Variance 2026 Actual vs. Budget
Jan (Oct)	\$67,263	\$ 60,450	\$63,425	\$ 2,975
Feb (Nov)	64,510	60,450	62,535	5,060
Mar (Dec)	68,821	60,450	148,405	93,015
Apr (Jan)	60,259	60,450	68,647	101,212
May (Feb)	73,977	60,450		
Jun (Mar)	68,979	60,450		
Jul (Apr)	66,983	60,450		
Aug (May)	69,021	60,450		
Sep (Jun)	81,753	60,450		
Oct (Jul)	64,845	60,450		
Nov (Aug)	73,684	60,450		
Dec (Sep)	61,917	60,450		
YTD Totals	<u>\$ 822,012</u>	<u>\$ 725,400</u>	<u>\$ 343,012</u>	

Building Permits



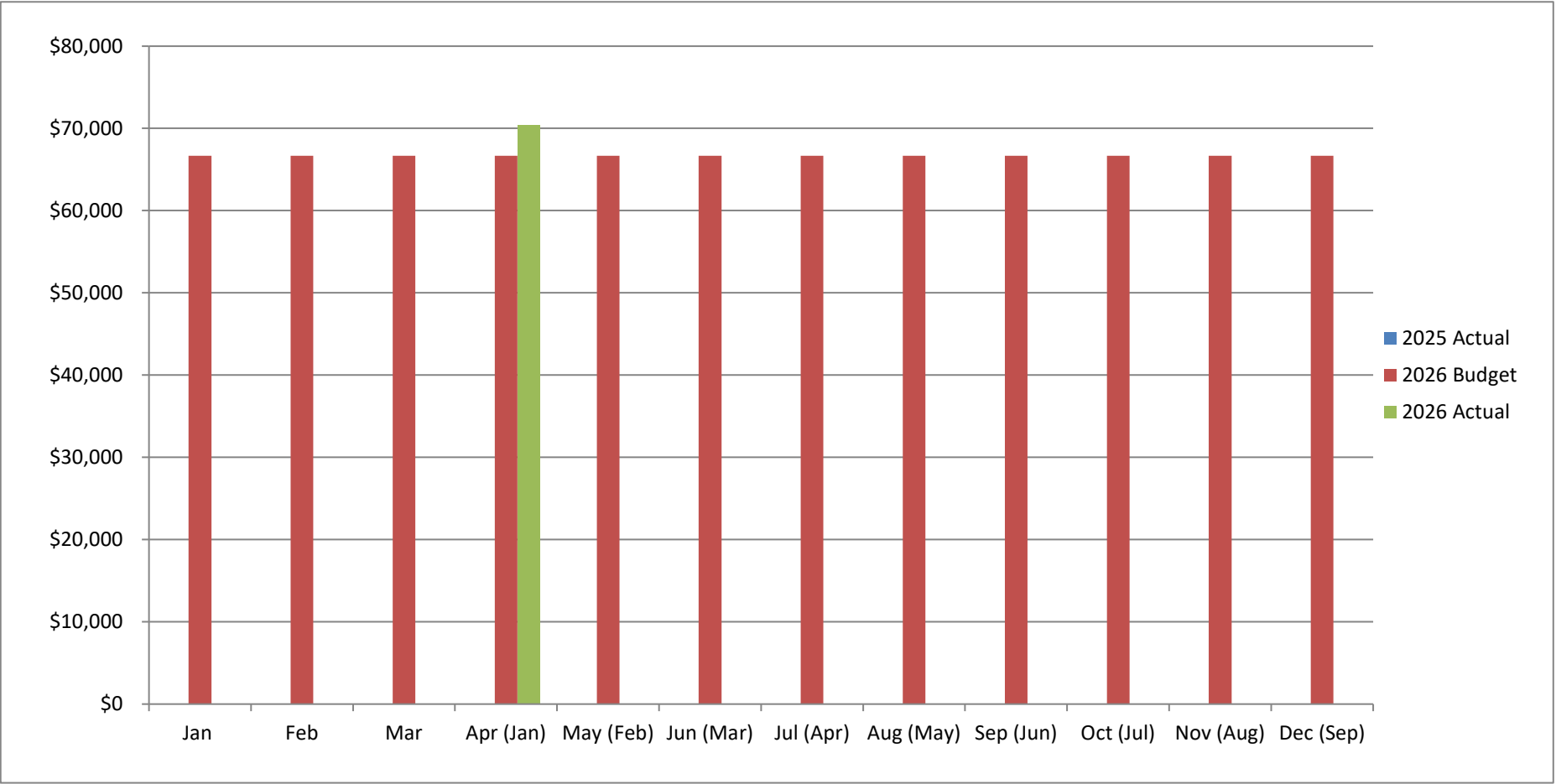
<u>Month Received</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Actual</u>	Cumulative Variance 2026 Actual vs. Budget
Jan	\$62,321	\$ 458,333	\$2,962,976	\$ 2,504,643
Feb	532,532	458,333	1,691,210	3,737,519
Mar	381,361	458,333	153,860	3,433,046
Apr	103,334	458,333	172,570	3,147,283
May	78,044	458,333		
Jun	196,296	458,333		
Jul	87,686	458,333		
Aug	68,274	458,333		
Sep	161,813	458,333		
Oct	197,115	458,333		
Nov	1,847,077	458,333		
Dec	57,212	458,333		
YTD Totals	<u>\$ 3,773,065</u>	<u>\$ 5,500,000</u>	<u>\$ 4,980,615</u>	

State Sales Tax



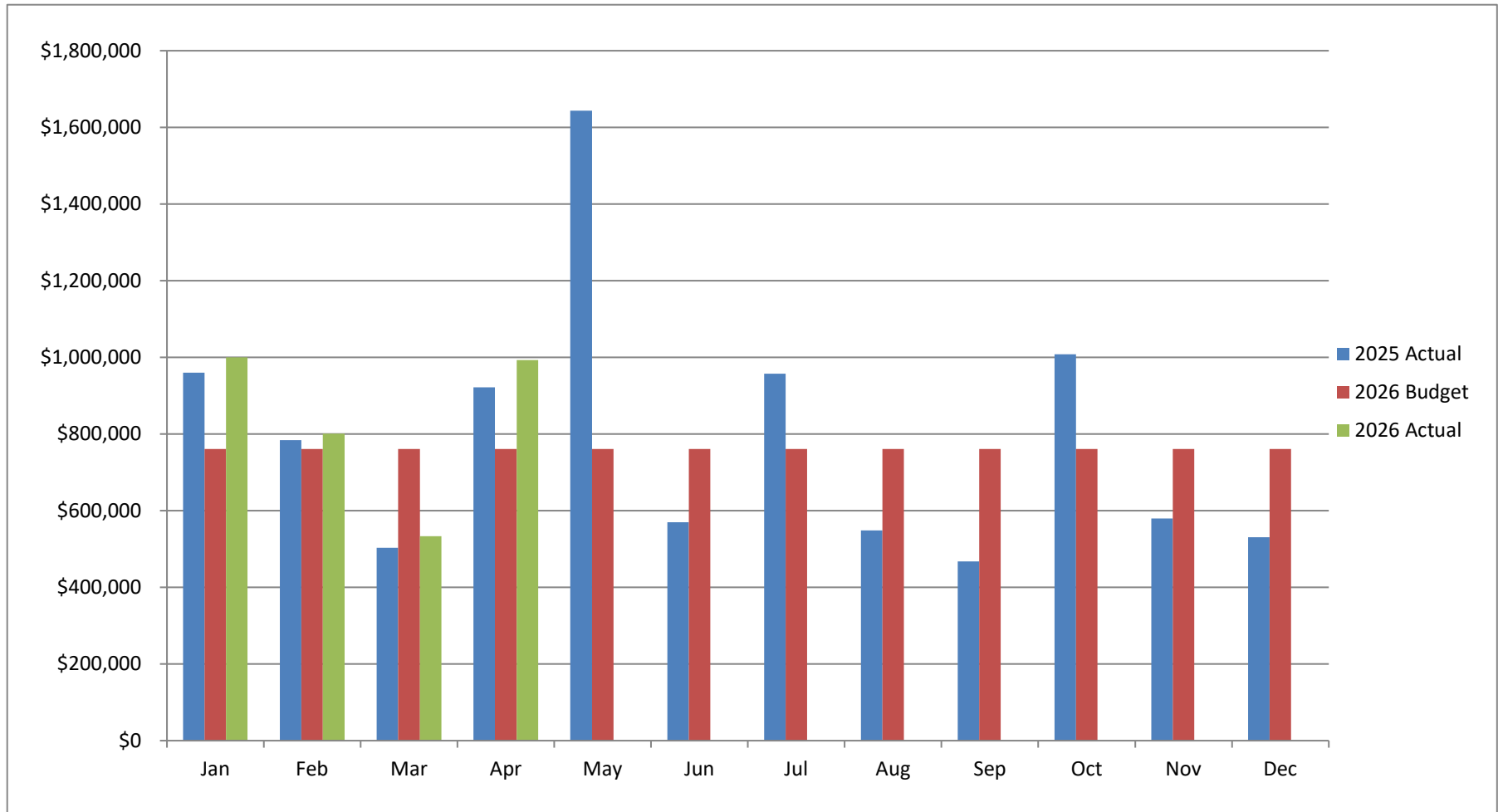
Month Received (Liability Period)	2025 Actual	2026 Budget	2026 Actual	Cumulative Variance 2026 Actual vs. Budget
Jan (Nov)	\$898,813	\$ 883,333	\$1,015,549	\$ 132,216
Feb (Dec)	863,110	883,333	943,855	192,737
Mar (Jan)	1,004,954	883,333	1,205,094	514,498
Apr (Feb)	842,181	883,333	802,057	433,222
May (Mar)	779,724	883,333		
Jun (Apr)	973,989	883,333		
Jul (May)	911,229	883,333		
Aug (Jun)	940,535	883,333		
Sep (Jul)	947,868	883,333		
Oct (Aug)	986,395	883,333		
Nov (Sep)	927,113	883,333		
Dec (Oct)	950,798	883,333		
YTD Totals	<u>\$ 11,026,709</u>	<u>\$ 10,600,000</u>	<u>\$ 3,966,556</u>	

Grocery Tax



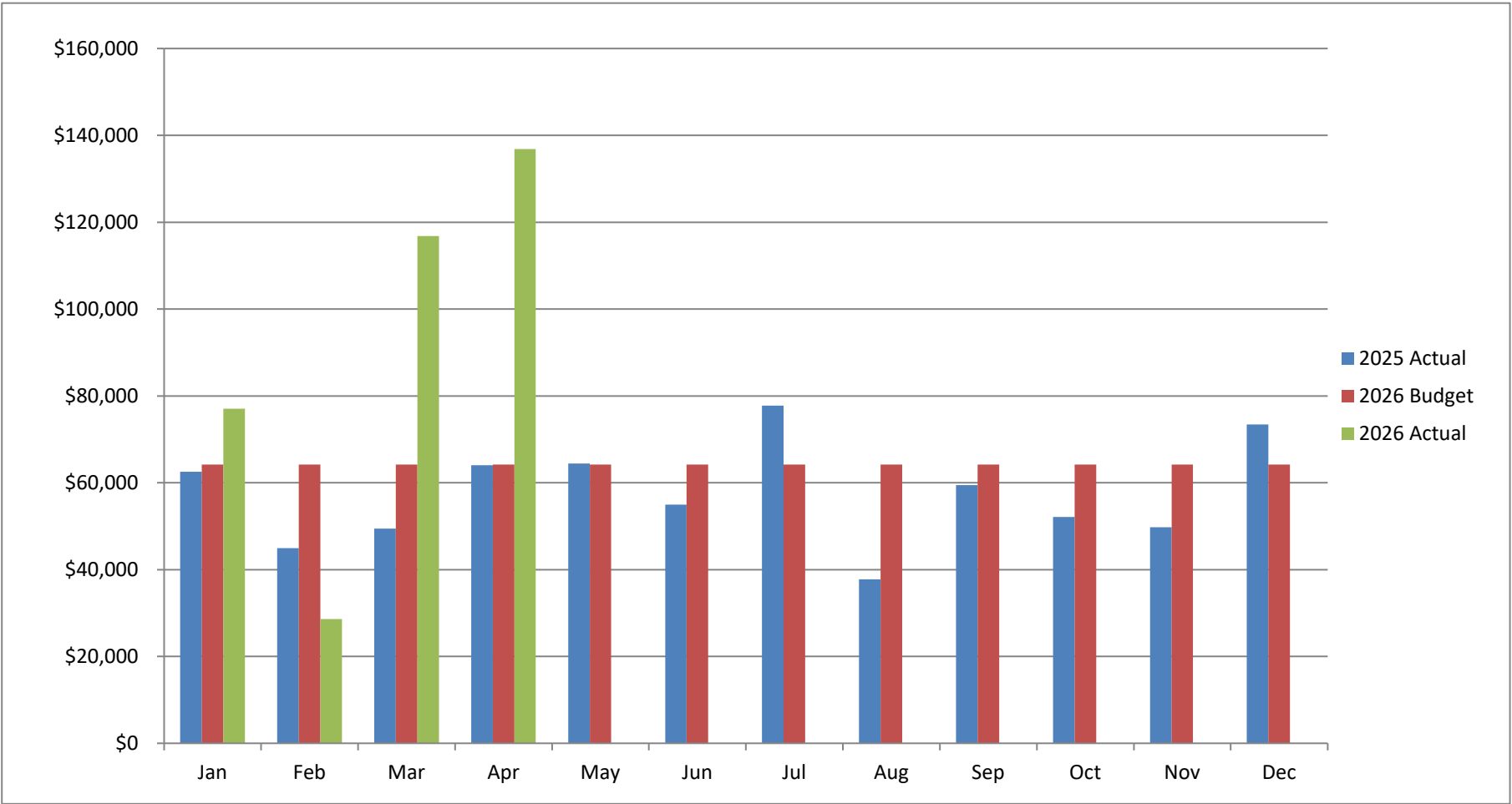
Month Received (Liability Period)	2025 Actual	2026 Budget	2026 Actual	Cumulative Variance 2026 Actual vs. Budget
Jan	\$ -	\$ 66,667	\$ -	\$ (66,667)
Feb	-	66,667	-	(133,333)
Mar	-	66,667	-	(200,000)
Apr (Jan)	-	66,667	70,362	(196,305)
May (Feb)	-	66,667		
Jun (Mar)	-	66,667		
Jul (Apr)	-	66,667		
Aug (May)	-	66,667		
Sep (Jun)	-	66,667		
Oct (Jul)	-	66,667		
Nov (Aug)	-	66,667		
Dec (Sep)	-	66,667		
YTD Totals	<u>\$ -</u>	<u>\$ 800,000</u>	<u>\$ 70,362</u>	

Income Tax



2024-2025			2025-2026				Cumulative Variance 2026 Actual vs. Budget
Month			Month				
<u>Received</u>	<u>Liab Pd</u>	<u>2025 Actual</u>	<u>Received</u>	<u>2026 Budget</u>	<u>Liab Pd</u>	<u>2026 Actual</u>	
Jan	Dec-24	\$959,934	Jan	\$ 760,738	Dec-25	\$999,806	\$ 239,069
Feb	Jan-25	784,186	Feb	760,738	Jan-26	800,836	279,167
Mar	Feb-25	503,166	Mar	760,738	Feb-26	533,702	52,132
Apr	Mar-25	921,369	Apr	760,738	Mar-26	992,593	283,987
May	Apr-25	1,643,815	May	760,738	Apr-26		
Jun	May-25	570,082	Jun	760,738	May-26		
Jul	Jun-25	956,934	Jul	760,738	Jun-26		
Aug	Jul-25	548,460	Aug	760,738	Jul-26		
Sep	Aug-25	467,752	Sep	760,738	Aug-26		
Oct	Sep-25	1,007,594	Oct	760,738	Sep-26		
Nov	Oct-25	579,634	Nov	760,738	Oct-26		
Dec	Nov-25	530,562	Dec	760,738	Nov-26		
YTD Totals		<u>\$ 9,473,488</u>				<u>\$ 3,326,936</u>	

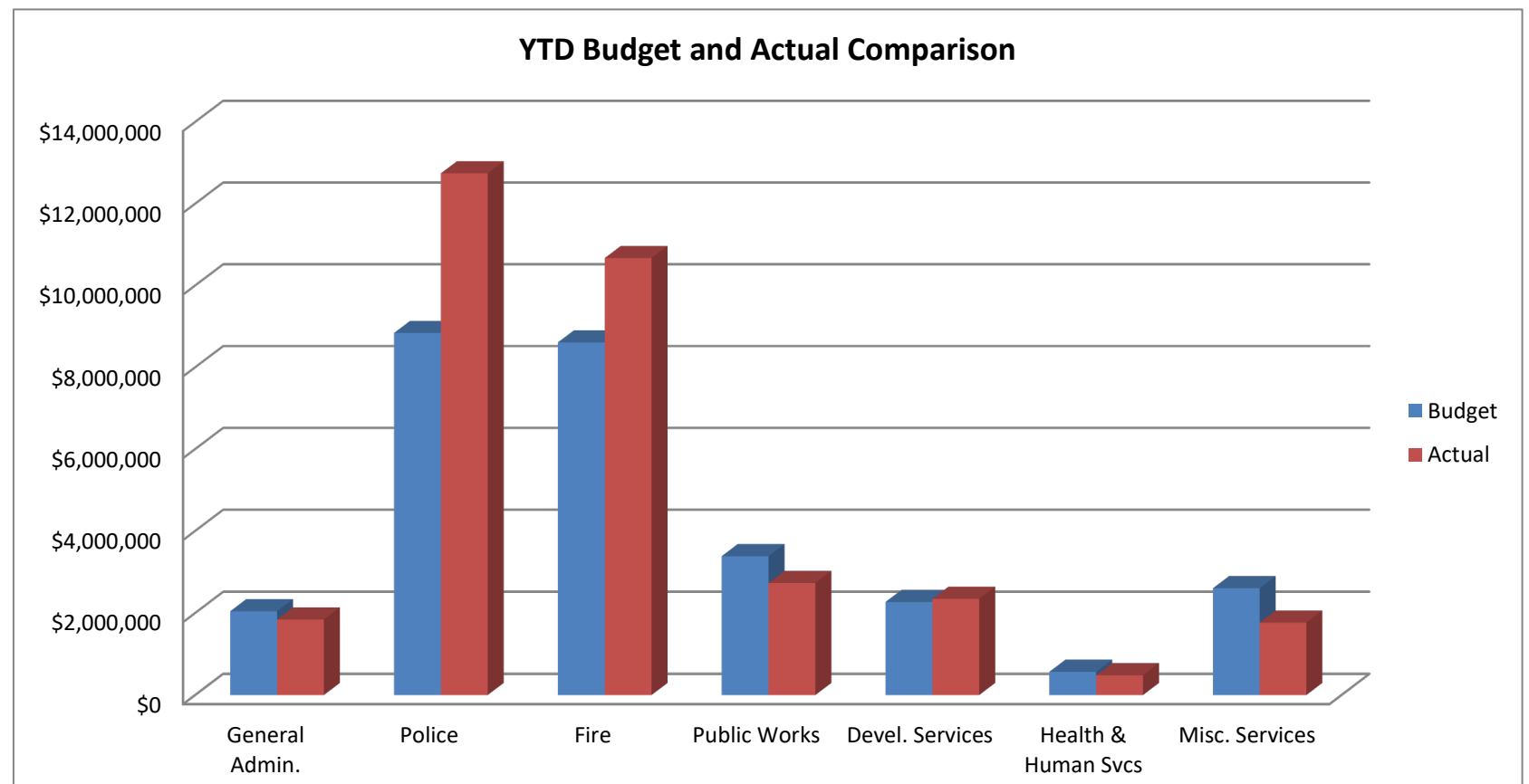
Fines



<u>Month Received</u>	<u>2025 Actual</u>	<u>2026 Budget</u>	<u>2026 Actual</u>	Cumulative Variance 2026 Actual vs. Budget
Jan	\$62,547	\$ 64,167	\$77,025	\$ 12,858
Feb	44,970	64,167	28,576	(22,732)
Mar	49,421	64,167	116,803	29,904
Apr	64,019	64,167	136,842	102,579
May	64,390	64,167		
Jun	54,969	64,167		
Jul	77,782	64,167		
Aug	37,727	64,167		
Sep	59,433	64,167		
Oct	52,105	64,167		
Nov	49,759	64,167		
Dec	73,386	64,167		
YTD Totals	<u>\$ 690,508</u>	<u>\$ 770,000</u>	<u>\$ 359,246</u>	

Expenditures: General Fund expenditures in April were \$3,788,221 above the budgeted figure of \$7,075,834. The summary of year-to-date actuals versus budgeted expenditures shown below reflect positive variances for the Village departments for the year. Police and Fire are over budget due to their pension contribution expenses, which are directly tied to the Village's receipt of property taxes. When property taxes are received, the pension contribution expense (transfer of property tax revenue to the Pension Funds) occurs.

	YEAR-TO-DATE	YEAR-TO-DATE	
EXPENDITURES	BUDGET	ACTUAL	VARIANCE
Legislative	\$ 172,990	\$ 124,121	28.2%
Administration	368,903	401,681	-8.9%
Legal	191,533	120,774	36.9%
Finance	480,330	518,895	-8.0%
Village Clerk	102,937	92,135	10.5%
HRM	304,823	280,707	7.9%
Communications	168,223	124,404	26.0%
Spatial Technology	252,410	178,220	29.4%
Police	8,838,347	12,742,111	-44.2%
Fire	8,607,610	10,670,269	-24.0%
Public Works	3,385,247	2,729,997	19.4%
Development Services	2,268,640	2,344,976	-3.4%
H&HS	566,813	482,007	15.0%
Miscellaneous	2,603,208	1,764,200	32.2%
TOTAL	\$ 28,312,014	\$ 32,574,497	-15.1%



Department News

During the month of April, Finance staff attended the following training sessions:

- Attended U.S. Department of Justice webinar “Using Equitable Sharing Funds” training (Deputy Finance Director).
- Attended Sikich webinar “Yellow Book Training: Planning for GASB 103-105” (various Finance Staff).

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

- Attended the quarterly Fire Pension Board meeting (Director of Finance).

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Rachel Musiala". The script is cursive and fluid.

Rachel Musiala

MONTHLY REPORT STATISTICS

April-26

	Apr-26	YTD Apr-26	Apr-25	YTD Apr-25	% Inc / Dec	
					Month	Year
<u>Credit Card Transactions</u>						
Finance and Code Front Counter						
Number	539	1,739	298	1,143	80.9%	52.1%
Amount	\$ 162,199	367,392	\$ 53,223	187,658	204.8%	95.8%
Internet Sales						
Number	2,888	15,243	2,802	11,503	3.1%	32.5%
Amount	\$ 1,290,817	3,225,646	\$ 385,032	1,554,281	235.2%	107.5%
Total						
Number	3,427	16,982	3,100	12,646	10.5%	34.3%
Amount	\$ 1,453,016	3,593,037	\$ 438,255	1,741,940	231.5%	106.3%
Credit Card Company Fees						
General Fund	\$ 772	2,436	\$ 119	478	546.7%	410.0%
Water Fund	7,300	38,542	7,379	30,429	-1.1%	26.7%
Total Fees	\$ 8,072	\$ 40,978	\$ 7,499	\$ 30,907	7.6%	32.6%
<u>Accounts Receivable</u>						
Invoices Mailed						
Number	47	172	41	218	14.6%	-21.1%
Amount	\$ 89,612	463,768	\$ 84,103	502,067	6.6%	-7.6%
Invoices Paid						
Number	49	211	37	226	32.4%	-6.6%
Amount	\$ 82,696	564,089	\$ 81,670	518,867	1.3%	8.7%
Reminders Sent						
Number	13	45	5	42	160.0%	7.1%
Amount	\$ 45,660	111,443	\$ 7,309	128,028	524.7%	-13.0%
<u>Accounts Payable</u>						
Checks Issued						
Number	317	1,284	365	1,370	-13.2%	-6.3%
Amount	\$ 2,662,587	9,790,509	\$ 6,390,196	13,349,814	-58.3%	-26.7%
Manual Checks Issued						
Number	21	97	34	136	-38.2%	-28.7%
As % of Total Checks	6.62%	7.55%	9.32%	9.93%	-28.9%	-23.9%
Amount	\$ 613,421	1,277,059	\$ 1,141,100	2,084,169	-46.2%	-38.7%
As % of Total Checks	23.04%	13.04%	17.86%	15.61%	29.0%	-16.4%
<u>Utility Billing</u>						
New Utility Accounts	88	251	84	222	4.8%	13.1%
Bills Mailed / Active Accounts	15,621	61,161	15,742	62,961	-0.8%	-2.9%
Final Bills Mailed	123	326	111	293	10.8%	11.3%
Shut-Off Notices	-	999	1,224	4,557	-100.0%	-78.1%
Actual Shut-Offs	-	-	33	89	-100.0%	-100.0%
Total Billings	\$ 2,537,617	9,837,115	\$ 2,294,966	8,545,514	10.6%	15.1%
Direct Debit (ACH) Program						
New Accounts	1,597	(269)	108	361	1378.7%	-174.5%
Total Accounts	6,540	24,724	6,663	26,318	-1.8%	-6.1%
As % of Active Accounts	41.87%	40.42%	42.33%	41.80%	-0.5%	-3.3%
Water Payments Received in Current Month						
Total Bills Mailed	15,621	61,161	15,742	62,961	-0.8%	-2.9%
ACH Payments	6,540	24,724	6,663	26,318	-1.8%	-6.1%
ACH Payments-% of Total Bills	41.87%	40.42%	42.33%	41.80%	-1.1%	-3.3%
On-line Payments (Internet Sales)	1,377	11,611	2,129	9,270	-35.3%	25.3%
On-line Payments-% of Total Bills	8.82%	18.98%	13.52%	14.72%	-34.8%	28.9%
Over-the-phone Payments	275	1,015	472	1,958	-41.7%	-48.2%
Over-the-phone Payments-% of Total Bills	1.76%	1.66%	3.00%	3.11%	-41.3%	-46.6%
Mail-in Payments	5,371	22,382	6,087	24,587	-11.8%	-9.0%
Mail-in Payments-% of Total Bills	34.38%	36.60%	38.67%	39.05%	-11.1%	-6.3%

WATER BILLING ANALYSIS
April 30, 2026

Residential Billings
Average Monthly Consumption/Customer

<u>Month Billed</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
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
January	4,203	4,352	4,687
February	4,370	4,612	4,610
March	3,886	3,895	4,007
April	4,092	3,813	4,064
13 Month Average -	4,438	4,432	4,439
% Change -	1.2%	-0.1%	0.2%

Total Water Customers

Average Bill

<u>Customer Type</u>	<u>Apr-25</u>	<u>Apr-26</u>	<u>% Change</u>	<u>Customer Type</u>	<u>Apr-25</u>	<u>Apr-26</u>	<u>% Change</u>
Residential	14,834	14,184	-4.4%	Residential	\$ 70.55	\$ 82.95	17.6%
Commercial	908	758	-16.5%				
Total	15,742	14,942	-5.1%				

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

<u>Month-To-Date</u>			<u>Year-To-Date</u>				
	<u>Apr-25</u>	<u>Apr-26</u>	<u>% Change</u>		<u>Apr-25</u>	<u>Apr-26</u>	<u>% Change</u>
Residential	57	58	1.8%	Residential	247	247	-0.1%
Commercial	<u>38</u>	<u>41</u>	<u>7.9%</u>	Commercial	<u>158</u>	<u>166</u>	<u>5.0%</u>
	95	99	4.2%		405	413	1.9%

STATEMENT OF INVESTMENTS-VILLAGE

As of April 30, 2026

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
<u>General Fund</u>					
Illinois Funds - General		8,737,668.68			3.774
Illinois Funds - Veterans Memorial		375.89			3.774
HE Community Bank-Money Market		4,029,340.62			3.890
PMA iPrime		2,466,060.69			3.505
CD with PMA	04/2026-03/2027	21,201,900.00	21,201,900.00	22,175,432.60	3.762
		<u>36,435,345.88</u>			
<u>Motor Fuel Tax</u>					
Illinois Funds		850,925.71			3.774
HE Community Bank-Money Market		150,255.81			3.890
		<u>1,001,181.52</u>			
<u>Asset Seizure - State</u>					
Illinois Funds		66,775.25			3.774
		<u>66,775.25</u>			
<u>Asset Seizure - BATTLE</u>					
Illinois Funds		1,083.02			3.774
		<u>1,083.02</u>			
<u>Municipal Waste System</u>					
Illinois Funds		191,840.80			3.774
		<u>191,840.80</u>			
<u>2015A & 2015C G.O.D. S.</u>					
HE Community Bank-Money Market		476,212.58			3.890
		<u>476,212.58</u>			
<u>Central Road Corridor Improv.</u>					
Illinois Funds		53,531.74			3.774
PMA iPrime		4,565.59			3.505
		<u>58,097.33</u>			
<u>Hoffman Blvd Bridge Maintenance</u>					
Illinois Funds		13,478.56			3.774
HE Community Bank-Money Market		296,297.40			3.890
		<u>309,775.96</u>			
<u>Western Corridor</u>					
Illinois Funds		2,061,901.41			3.774
PMA iPrime		262,671.98			3.505
		<u>2,324,573.39</u>			

STATEMENT OF INVESTMENTS-VILLAGE

As of April 30, 2026

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Prairie Stone Capital</u>					
Illinois Funds		483,247.53			3.774
PMA iPrime		1,986,372.20			3.505
		<u>2,469,619.73</u>			
<u>Road Improvement</u>					
Illinois Funds		1,034,339.35			3.774
HE Community Bank-Money Market		1,135,344.71			3.890
CD with PMA	03/10/27	721,375.40	718,965.48	720,000.00	3.762
PMA iPrime		65,842.13			3.505
		<u>2,956,901.59</u>			
<u>Western Area Rd Impr Impact Fees</u>					
Illinois Funds		1,025,841.54			3.774
HE Community Bank-Money Market		49,152.36			3.890
		<u>1,074,993.90</u>			
<u>Capital Improvements</u>					
Illinois Funds		1,138,972.74			3.774
PMA iPrime		282,897.90			3.505
		<u>1,421,870.64</u>			
<u>Capital Vehicle & Equipment</u>					
Illinois Funds		1,397,841.48			3.774
PMA iPrime		374,004.90			3.505
HE Community Bank-Money Market		530,059.44			3.890
		<u>2,301,905.82</u>			
<u>Capital Replacement</u>					
Illinois Funds		1,728,099.40			3.774
HE Community Bank-Money Market		241,843.21			3.890
PMA iPrime		305,617.72			3.505
		<u>2,275,560.33</u>			
<u>Water and Sewer</u>					
Illinois Funds		192,969.48			3.774
PMA iPrime		5,648,881.51			3.505
HE Community Bank-Money Market		4,342,584.30			3.890
CD with PMA	08/2026-03/2027	6,625,800.00	6,625,800.00	6,838,420.12	3.762
		<u>16,810,235.29</u>			

STATEMENT OF INVESTMENTS-VILLAGE

As of April 30, 2026

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Now Arena Operating</u>					
Illinois Funds		459,682.73			3.774
HE Community Bank-Money Market		2,710,136.77			3.890
PMA iPrime		724,409.18			3.505
CD with PMA	07/2026-08/2026	716,900.00	716,900.00	749,380.05	3.762
		<u>4,611,128.68</u>			
<u>Stormwater</u>					
HE Community Bank-Money Market		400,000.00			3.890
		<u>400,000.00</u>			
<u>Now Arena Activity</u>					
H.E. Community Bank-MaxSafe		2,822,661.00			3.890
		<u>2,822,661.00</u>			
<u>Insurance</u>					
Illinois Funds		602,981.53			3.774
HE Community Bank-Money Market		489,769.44			3.890
PMA iPrime		802,674.63			3.505
CD with PMA	07/24/26	477,300.00	477,300.00	499,508.72	3.762
		<u>2,372,725.60</u>			
<u>Information Technology</u>					
Illinois Funds		1,741,220.64			3.774
HE Community Bank-Money Market		217,253.41			3.890
PMA iPrime		291,768.14			3.505
		<u>2,250,242.19</u>			
<u>Roselle Road TIF</u>					
Illinois Funds		2,195,633.14			3.774
HE Community Bank-Money Market		1,776,983.30			3.890
PMA iPrime		138,889.51			3.505
		<u>4,111,505.95</u>			
<u>Barr./Higgins TIF</u>					
Illinois Funds		200,431.06			3.774
HE Community Bank-Money Market		1,067,728.67			3.890
		<u>1,268,159.73</u>			
<u>2019 Captial Project Fund</u>					
HE Community Bank-Money Market		531,257.37			3.890
		<u>531,257.37</u>			
<u>Lakewood Center TIF</u>					
Illinois Funds		433,324.90			3.774
HE Community Bank-Money Market		1,014,960.26			3.890
		<u>1,448,285.16</u>			

STATEMENT OF INVESTMENTS-VILLAGE

As of April 30, 2026

Fund	Investment Period	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Hig/Old Sutton TIF</u>					
HE Community Bank-Money Market		52,982.34			3.890
		<u>52,982.34</u>			
<u>Hig/Hassell TIF</u>					
HE Community Bank-Money Market		366,981.77			3.890
		<u>366,981.77</u>			
<u>2024 G.O. Debt Serv.</u>					
PMA iPrime		325,312.98			3.505
		<u>325,312.98</u>			
<u>2026 Bond Project</u>					
CD with PMA	10/2026-06/2027	7,515,700.00	7,517,700.00	7,779,081.00	3.650
Treasury Bills/Municipal Bonds	06/2027-10/2027	7,570,366.94	7,566,426.35	7,591,000.00	3.596
PMA iPrime		2,345,145.10			3.505
		<u>17,431,212.04</u>			
<u>2024 Bond Project</u>					
HE Community Bank-Money Market		400,000.00			3.890
		<u>400,000.00</u>			
Total Investments		<u><u>\$ 108,568,427.84</u></u>			
Total Invested Per Institution			<u>Percent Invested</u>		
Illinois Funds		24,612,166.58	22.67		
CD with PMA		37,258,975.40	34.32		
HE Community Bank-MaxSafe		2,822,661.00	2.60		
HE Community Bank-Money Market		20,279,143.76	18.68		
Treasury Bills/Municipal Bonds		7,570,366.94	6.97		
ISC at PMA		16,025,114.16	14.76		
		<u>\$108,568,427.84</u>	100.00		
Total Invested Per Fund					
Total Investments - Operating Funds			73,811,134.18		
Total Investments - Debt Service Funds			801,525.56		
Total Investments - Capital Projects Funds			\$33,955,768.10		
Total Investments - All Funds			<u>\$108,568,427.84</u>		

PMA INVESTMENTS

April 30, 2026

	Settlement	Maturity	Cost	Market Value	Interest Rate
GENERAL FUND					
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%
lPrime 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%
Integro Bank	03/02/26	03/02/27	241,500.00	241,500.00	3.493%
First State Bank of DeQueen	03/02/26	03/02/27	241,300.00	241,300.00	3.561%
CFG Bank	03/02/26	03/02/27	241,200.00	241,200.00	3.592%
lPrime Term Series	03/27/26	03/25/27	1,250,000	1,250,000	3.924%
GENERAL FUND TOTALS:			\$21,201,900	\$21,201,900	
ROAD IMPROVEMENT FUND					
Wells Fargo Bank NA	03/06/26	03/05/27	240,458	239,656	3.750%
State Bank of India	03/09/26	03/09/27	240,459	239,655	3.750%
Goldman Sachs Bank USA	03/10/26	03/10/27	240,459	239,654	3.750%
ROAD IMPROVEMENT TOTALS:			\$721,375	\$718,965	
WATER & SEWER FUND					
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%
BOM Bank	03/02/26	03/02/27	241,100	241,100	3.664%
Priority Bank	03/02/26	03/02/27	241,500	241,500	3.461%
KS State Bank	03/02/26	03/02/27	241,000	241,000	3.701%
First Federal Savings & Loan Assoc.	03/02/26	03/02/27	152,400	152,400	3.457%
lPrime Term Series	03/27/26	03/25/27	1,250,000	1,250,000	3.924%
WATER & SEWER TOTALS:			\$6,625,800	\$6,625,800	
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					
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:			\$ 477,300.00	\$ 477,300.00	

PMA INVESTMENTS

April 30, 2026

	Settlement	Maturity	Cost	Market Value	Interest Rate
2026 BOND PROJECT FUND					
Bank of Crockett	04/23/26	10/15/26	245,600.00	245,600.00	3.650%
ServisFirst Bank	04/23/26	10/15/26	245,700.00	245,700.00	3.571%
iPrime Term Series	04/23/26	10/15/26	245,700.00	245,700.00	3.577%
Ponce Bank, National Associateion	04/23/26	11/15/26	741,919.61	742,109.78	3.567%
Providence Bank	04/23/26	11/16/26	244,900.00	244,900.00	3.554%
First Priority Bank	04/23/26	12/15/26	244,200.00	244,200.00	3.603%
Patriot Bank	04/23/26	12/15/26	244,100.00	244,100.00	3.634%
The Bank of Versailles	04/23/26	12/15/26	244,200.00	244,200.00	3.603%
Security Bank	04/23/26	12/15/26	589,591.05	589,408.77	3.520%
Consumers Credit Union	04/23/26	01/15/27	1,333,963.55	1,333,547.61	3.531%
MapleMark Bank	04/23/26	02/15/27	994,446.72	994,053.75	3.541%
CIBC Bank USA	04/23/26	02/16/27	242,500.00	242,500.00	3.639%
American Plus Bank, N.A.	04/23/26	03/15/27	1,250,000.00	1,250,000.00	3.561%
Oxford Bank	04/26/26	04/23/27	1,920,000.00	1,920,000.00	3.758%
CIBM Bank	04/23/26	05/17/27	240,300.00	240,300.00	3.742%
Western Alliance Bank	04/23/26	05/17/27	240,100.00	240,100.00	3.825%
Dundee Bank	04/23/26	06/15/27	239,900.00	239,900.00	3.637%
Gbank	04/23/26	06/15/27	239,900.00	239,900.00	3.637%
Armor Bank	04/23/26	06/15/27	239,900.00	239,900.00	3.637%
Third Coast Bank	04/23/26	06/15/27	195,833.91	195,735.39	3.620%
US TREASURY N/B, 912828U24	04/24/26	06/15/27	245,287.62	245,173.71	3.622%
WI TREASURY SEC., 91282CJP7	04/23/26	07/15/27	245,744.22	245,534.53	3.619%
US TREASURY N/B, 91282CJT9	04/24/26	07/15/27	985,998.32	985,156.99	3.620%
US TREASURY N/B, 912828V98	04/23/26	08/15/27	993,254.41	992,621.29	3.632%
US TREASURY N/B, 91282CKV2	04/23/26	08/16/27	238,400.00	238,400.00	3.659%
US TREASURY N/B, 91282CKZ3	04/23/26	09/15/27	237,600.00	237,600.00	3.673%
US TREASURY N/B, 9128282R0	04/23/26	09/15/27	237,600.00	237,600.00	3.673%
US TREASURY N/B, 91282CLL3	04/23/26	09/15/27	237,400.00	237,400.00	3.696%
US TREASURY N/B, 91282CLQ2	04/23/26	09/15/27	237,700.00	237,700.00	3.673%
US TREASURY N/B, 91282CKV2	04/23/26	09/15/27	297,329.80	297,084.53	3.638%
US TREASURY N/B, 91282CKZ3	04/23/26	10/15/27	946,997.73	946,000.00	3.650%
2026 BOND PROJECT TOTALS:			\$ 15,086,066.94	\$ 15,082,126.35	
TOTAL:			\$ 44,829,342	\$ 44,822,992	3.704%

**OPERATING REPORT SUMMARY
REVENUES**

April 30, 2026

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>% ACTUAL TO BUDGET</u>	<u>BENCH- MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
General Fund							
Property Taxes	700,000	4,407,090	7,200,000	7,796,615	13,654,510	57.1%	
Hotel Tax	123,333	100,450	493,333	430,356	1,480,000	29.1%	
Real Estate Transfer Tax	100,000	116,249	400,000	404,059	1,200,000	33.7%	
Home Rule Sales Tax	500,000	514,151	2,000,000	2,379,146	6,000,000	39.7%	
Telecommunications Tax	60,450	68,647	241,800	343,012	725,400	47.3%	
Property Tax - Fire	500,000	1,624,009	2,750,000	4,758,826	5,930,460	80.2%	
Property Tax - Police	650,000	2,223,189	3,750,000	6,553,767	7,185,920	91.2%	
Other Taxes	144,906	161,507	579,623	561,166	1,738,870	32.3%	
Total Taxes	2,778,689	9,215,293	17,414,757	23,226,947	37,915,160	61.3%	
Business Licenses	225,000	214,750	351,667	231,197	400,000	57.8%	
Liquor Licenses	200,000	230,338	290,833	257,852	275,000	93.8%	
Building Permits	458,333	172,570	1,833,333	4,980,616	5,500,000	90.6%	
Total Licenses & Permits	883,333	617,658	2,475,833	5,469,665	6,175,000	88.6%	
Sales Tax	883,333	802,057	883,333	3,966,555	10,600,000	37.4%	
Grocery Tax	66,667	70,362	266,667	70,362	800,000	8.8%	
Local Use Tax	16,167	37,217	64,667	158,893	194,000	81.9%	
State Income Tax	779,292	992,593	3,117,167	3,326,937	9,351,500	35.6%	
Replacement Tax	34,964	34,115	139,857	120,171	419,570	28.6%	
Other Intergovernmental	90,458	621,173	361,833	807,863	1,085,500	74.4%	
Total Intergovernmental	1,870,881	2,557,517	4,833,523	8,450,782	22,450,570	37.6%	
Engineering Fees	66,667	-	266,667	172,882	800,000	21.6%	
Ambulance Fees	204,167	162,166	816,667	712,360	2,450,000	29.1%	
GEMT Income	204,167	386,104	816,667	1,048,951	2,450,000	42.8%	
Police Hireback	37,500	52,279	150,000	196,809	450,000	43.7%	
Lease Payments	50,458	78,675	201,833	211,588	605,500	34.9%	
Cable TV Fees	20,000	16,180	182,500	127,488	455,300	28.0%	
4th of July Proceeds	1,000	1,000	8,050	8,050	100,000	8.1%	
Employee Payments	150,000	2,423	600,000	214,229	1,800,000	11.9%	
Hireback - Arena	25,000	16,442	100,000	117,670	300,000	39.2%	
Rental Inspection Fees	5,000	44,750	170,000	213,163	250,000	85.3%	
Other Charges for Services	86,208	83,902	344,833	324,051	1,034,500	31.3%	
Total Charges for Services	850,167	843,920	3,657,217	3,347,241	10,695,300	31.3%	
Court Fines-County	12,083	10,747	48,333	35,877	145,000	24.7%	
Ticket Fines-Village	20,833	68,366	83,333	161,144	250,000	64.5%	
Overweight Truck Fines	1,250	1,750	5,000	5,980	15,000	39.9%	
Red Light Camera Revenue	25,833	54,925	103,333	142,625	310,000	46.0%	
Local Debt Recovery	4,167	1,053	16,667	13,621	50,000	27.2%	
Total Fines & Forfeits	64,167	136,842	256,667	359,246	770,000	46.7%	
Total Investment Earnings	100,000	119,052	400,000	414,680	1,200,000	34.6%	
Reimburse/Recoveries	14,583	3,859	58,333	47,778	175,000	27.3%	
S.Barrington Fuel Reimbursement	2,917	3,559	11,667	13,284	35,000	38.0%	
Shaumburg Twn Fuel Reimbursement	3,750	2,195	15,000	9,168	45,000	20.4%	
Tollway Payments	3,000	3,180	12,000	16,430	36,000	45.6%	
Other Miscellaneous	17,500	19,022	70,000	36,542	210,000	17.4%	
Total Miscellaneous	41,750	31,815	167,000	123,202	501,000	24.6%	
Total Operating Transfers In	20,833	-	83,333	-	250,000	0.0%	
Total General Fund	6,609,820	13,522,096	29,288,330	41,391,763	79,957,030	51.8%	33.3%

**OPERATING REPORT SUMMARY
REVENUES**

April 30, 2026

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL</u>	<u>% ACTUAL</u>	<u>BENCH-</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>TO BUDGET</u>	<u>MARK</u>
Water & Sewer Fund							
Water Sales	2,150,556	2,057,155	8,602,223	8,002,893	25,806,670	31.0%	
Connection Fees	4,167	6,450	16,667	47,306	50,000	94.6%	
Cross Connection Fees	3,167	3,213	12,667	12,772	38,000	33.6%	
Penalties	10,833	-	43,333	(46)	130,000	0.0%	
Investment Earnings	66,667	50,142	266,667	191,660	800,000	24.0%	
Other Revenue Sources	2,333	3,915	9,333	41,674	28,000	148.8%	
Capital Projects	-	-	-	-	6,000,000	N/A	
Total Water Fund	2,237,723	2,120,875	8,950,890	8,296,258	32,852,670	25.3%	33.3%
Motor Fuel Tax Fund	201,697	174,884	806,787	799,431	2,420,360	33.0%	
Community Dev. Block Grant Fund	22,250	30,000	89,000	30,000	267,000	11.2%	
Asset Seizure Fund	-	340,203	-	428,893	-	N/A	
Municipal Waste System Fund	329,175	285,429	1,316,700	1,156,255	3,950,100	29.3%	
NOW Arena Operating Fund	336,507	227,934	1,346,027	1,043,399	4,038,080	25.8%	
NOW Arena Activity Fund	1,528,263	-	6,113,053	-	18,339,160	0.0%	
Stormwater Management	151,667	150,359	606,667	853,053	1,820,000	46.9%	
Insurance Fund	206,648	198,017	826,593	776,902	2,479,780	31.3%	
Roselle Road TIF	71,667	372,180	286,667	1,010,683	860,000	117.5%	
Barrington/Higgins TIF	-	4,308	-	15,527	-	N/A	
Lakewood Center TIF	47,917	1,625	191,667	1,041,060	575,000	181.1%	
Higgins-Old Sutton TIF	14,861	234	59,443	866	178,330	0.5%	
Stonington & Pembroke TIF	75,694	22,845	302,777	317,901	908,330	35.0%	
Higgins/Hassell TIF	54,583	178,863	218,333	733,108	655,000	111.9%	
Information Technology	234,732	461,718	938,927	986,593	2,816,780	35.0%	
Total Spec Rev. & Int. Svc. Fund	3,275,660	2,448,600	13,102,640	9,193,671	39,307,920	23.4%	
TOTAL OPERATING FUNDS	12,123,203	18,091,571	51,341,860	58,881,692	152,117,620	38.7%	33.3%
2015A & C G.O. Debt Service	779	779	1,687	1,687	3,932,450	0.0%	
2015B G.O. Debt Service	-	-	-	-	124,700	0.0%	
2016 G.O. Debt Service	91,870	91,870	274,312	274,312	284,100	0.0%	
2017A & B G.O. Debt Service	-	-	-	-	181,750	0.0%	
2018 G.O. Debt Service	609,599	609,599	1,001,510	1,001,510	2,946,950	0.0%	
2019 G.O. Debt Service	-	-	-	-	136,710	0.0%	
2024 G.O. Debt Service	-	-	-	-	385,530	0.0%	
TOTAL DEBT SERV. FUNDS	702,248	702,248	1,277,509	1,277,509	7,992,190	16.0%	33.3%
Central Rd. Corridor Fund	83	176	333	703	1,000	70.3%	
Hoffman Blvd Bridge Maintenance	833	989	3,333	3,681	10,000	36.8%	
Western Corridor Fund	118,750	7,899	475,000	32,027	1,425,000	2.2%	
Prairie Stone Capital Fund	279,167	1,247,712	1,116,667	1,522,297	3,350,000	45.4%	
Western Area Traffic Impr.	-	-	-	-	-	0.0%	
Western Area Traffic Impr. Impact Fee	3,333	4,176	13,333	12,656	40,000	0.0%	
Capital Improvements Fund	177,917	394,534	711,667	1,140,912	2,135,000	53.4%	
Capital Vehicle & Equipment Fund	205,732	813,322	822,927	834,044	2,468,780	33.8%	
Capital Replacement Fund	16,667	9,467	66,667	36,571	200,000	18.3%	
2019 Project Fund	19,167	1,799	76,667	6,452	230,000	N/A	
2024 Project Fund	-	934	-	4,497	-	N/A	
2026 Project Fund	1,333,333	26,428,811	5,333,333	26,428,811	16,000,000	165.2%	
Road Improvement Fund	919,390	1,809,616	3,677,560	2,319,149	11,032,680	21.0%	
TOTAL CAP. PROJECT FUNDS	3,074,372	30,719,434	12,297,487	32,341,799	36,892,460	87.7%	33.3%
Police Pension Fund	735,143	8,221,094	2,940,573	12,796,224	8,821,720	145.1%	
Fire Pension Fund	646,253	6,885,207	2,585,010	10,281,598	7,755,030	132.6%	
TOTAL TRUST FUNDS	1,381,396	15,106,302	5,525,583	23,077,822	16,576,750	139.2%	33.3%
TOTAL ALL FUNDS	17,281,218	64,619,555	70,442,439	115,578,822	213,579,020	54.1%	33.3%

OPERATING REPORT SUMMARY
EXPENDITURES
April 30, 2026

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL</u>	<u>%</u>	<u>BENCH- MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>		
General Fund							
General Admin.							
Legislative	43,248	32,243	172,990	124,121	518,970	23.9%	
Administration	92,226	78,309	368,903	401,681	1,106,710	36.3%	
Legal	47,883	26,366	191,533	120,774	574,600	21.0%	
Finance	120,083	116,627	480,330	518,895	1,440,990	36.0%	
Village Clerk	25,734	23,325	102,937	92,135	308,810	29.8%	
Human Resource Mgmt.	76,206	63,217	304,823	280,707	914,470	30.7%	
Spatial Technology	63,103	40,067	252,410	178,220	757,230	23.5%	
Communications	42,056	30,998	168,223	124,404	504,670	24.7%	
Total General Admin.	510,538	411,152	2,042,150	1,840,937	6,126,450	30.0%	33.3%
Police Department							
Administration	176,744	236,784	706,977	919,633	2,120,930	43.4%	
Juvenile Investigations	82,006	145,879	328,023	449,255	984,070	45.7%	
Tactical	128,968	245,059	515,873	768,618	1,547,620	49.7%	
Patrol and Response	1,293,839	2,370,547	5,175,357	8,177,720	15,526,070	52.7%	
Traffic	97,745	170,508	390,980	507,423	1,172,940	43.3%	
Investigations	171,721	275,095	686,883	885,519	2,060,650	43.0%	
Community Relations	975	72	3,900	1,369	11,700	11.7%	
Communications	33,647	33,043	134,587	165,216	403,760	40.9%	
Canine	19,615	36,187	78,460	118,782	235,380	50.5%	
Special Services	21,214	11,082	84,857	94,440	254,570	37.1%	
Records	37,182	35,741	148,727	132,313	446,180	29.7%	
Administrative Services	135,204	113,650	540,817	464,338	1,622,450	28.6%	
Emergency Operations	10,727	11,038	42,907	57,485	128,720	44.7%	
Total Police	2,209,587	3,684,686	8,838,347	12,742,111	26,515,040	48.1%	33.3%
Fire Department							
Administration	83,923	90,510	335,690	352,777	1,007,070	35.0%	
Public Education	12,972	19,744	51,887	86,357	155,660	55.5%	
Suppression	1,013,197	1,496,303	4,052,787	5,104,513	12,158,360	42.0%	
Emer. Med. Serv.	979,212	1,673,382	3,916,847	4,922,479	11,750,540	41.9%	
Prevention	58,563	96,892	234,250	195,024	702,750	27.8%	
Fire Stations	4,038	1,213	16,150	9,119	48,450	18.8%	
Total Fire	2,151,903	3,378,045	8,607,610	10,670,269	25,822,830	41.3%	33.3%
Public Works Department							
Administration	35,151	30,722	140,603	123,571	421,810	29.3%	
Snow/Ice Control	182,770	125,699	731,080	859,053	2,193,240	39.2%	
Traffic Operations	109,789	90,950	439,157	354,705	1,317,470	26.9%	
Forestry	184,845	93,872	739,380	360,227	2,218,140	16.2%	
Facilities	112,631	86,875	450,523	324,560	1,351,570	24.0%	
Fleet Services	156,614	144,725	626,457	576,514	1,879,370	30.7%	
F.A.S.T.	21,523	9,188	86,093	42,145	258,280	16.3%	
Storm Sewers	42,988	23,617	171,953	89,222	515,860	17.3%	
Total Public Works	846,312	605,648	3,385,247	2,729,997	10,155,740	26.9%	33.3%
Development Services							
Administration	42,005	18,689	168,020	72,804	504,060	14.4%	
Planning & Transportation	78,612	71,554	314,447	283,365	943,340	30.0%	
Code Enforcement	186,601	160,667	746,403	662,773	2,239,210	29.6%	
Engineering	173,014	155,199	692,057	580,860	2,076,170	28.0%	
Economic Development	86,928	577,505	347,713	745,175	1,043,140	71.4%	

OPERATING REPORT SUMMARY
EXPENDITURES
April 30, 2026

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>%</u>	<u>BENCH-MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
Total Development Services	567,160	983,614	2,268,640	2,344,976	6,805,920	34.5%	33.3%
Health & Human Services	141,703	116,639	566,813	482,007	1,700,440	28.3%	33.3%
Miscellaneous							
4th of July	-	-	8,678	8,678	275,500	3.1%	
Police & Fire Comm.	6,940	1,490	27,760	1,582	83,280	1.9%	
Misc. Boards & Comm.	29,203	13,318	116,813	70,041	350,440	20.0%	
Misc. Public Improvements	612,489	1,669,464	2,449,957	1,683,900	7,349,870	22.9%	
Total Miscellaneous	648,633	1,684,272	2,603,208	1,764,200	8,059,090	21.9%	33.3%
Total General Fund	7,075,834	10,864,055	28,312,014	32,574,497	85,185,510	38.2%	33.3%
Water & Sewer Fund							
Water Department	1,414,247	1,219,103	5,656,987	4,029,970	16,970,960	23.7%	
Sewer Department	226,553	238,114	906,213	812,351	2,718,640	29.9%	
Billing Division	90,734	82,665	362,937	338,740	1,088,810	31.1%	
Debt Service Division	-	-	61,400	61,400	145,800	42.1%	
Capital Projects Division	73,204	73,204	325,259	325,259	10,740,000	3.0%	
2015 Bond Capital Projects	-	-	-	-	421,200	0.0%	
2017 Bond Capital Projects	-	-	-	-	484,520	0.0%	
2018 Bond Capital Projects	-	-	-	-	247,640	0.0%	
2019 Bond Capital Projects	-	-	-	-	622,530	0.0%	
Operating Transfers	2,083	-	8,333	-	25,000	0.0%	
Total Water & Sewer	1,806,821	1,613,086	7,321,129	5,567,721	33,465,100	16.6%	33.3%
Motor Fuel Tax	225,000	-	900,000	-	2,700,000	0.0%	
Community Dev. Block Grant Fund	96,668	96,668	96,668	96,668	267,000	36.2%	
Asset Seizure Fund	3,706	286,766	14,823	286,831	44,470	645.0%	
Municipal Waste System	317,738	312,677	1,270,953	1,259,536	3,812,860	33.0%	
NOW Arena Operating Fund	469,634	163,739	1,878,537	204,860	5,635,610	3.6%	
NOW Arena Activity Fund	1,528,263	-	6,113,053	-	18,339,160	0.0%	
Stormwater Management	128,467	73,255	513,867	89,755	1,541,600	5.8%	
Insurance	216,491	149,675	865,963	282,384	2,597,890	10.9%	
Information Technology	293,483	581,140	1,173,930	1,395,008	3,521,790	39.6%	
Roselle Road TIF	174,444	-	697,777	5,590	2,093,330	0.3%	
Barrington/Higgins TIF	7,851	-	31,403	1,352	94,210	1.4%	
Lakewood Center TIF	9,861	1,005,789	39,443	1,048,183	118,330	885.8%	
Higgins-Old Sutton TIF	14,861	-	59,443	5,447	178,330	3.1%	
Higgins/Hassell TIF	35,278	-	141,110	26,111	423,330	6.2%	
Stonington & Pembroke TIF	75,694	-	302,777	8,660	908,330	1.0%	
TOTAL OPERATING FUNDS	12,404,399	15,146,850	49,430,115	42,852,603	160,926,850	26.6%	33.3%
2015A G.O. Debt Service	-	-	-	-	3,932,450	0.0%	
2015 G.O. Debt Service	-	-	-	-	124,700	0.0%	
2016 G.O. Debt Service	477	477	477	477	284,100	0.2%	
2017A & B G.O. Debt Service	-	-	-	-	181,750	0.0%	
2018 G.O. Debt Service	-	-	-	-	2,946,950	0.0%	
2019 G.O. Debt Service	-	-	-	-	136,710	0.0%	
2024 G.O. Debt Service	-	-	-	-	385,530	0.0%	
TOTAL DEBT SERV. FUNDS	477	477	477	477	7,992,190	0.0%	33.3%

OPERATING REPORT SUMMARY
EXPENDITURES
April 30, 2026

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL</u>	<u>%</u>	<u>BENCH- MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>		
Western Corridor Fund	114,583	458,332	458,333	458,332	1,375,000	33.3%	
Prairie Stone Capital	279,167	1,015,013	1,116,667	1,943,025	3,350,000	58.0%	
Western Area Rd Improve Imp. Fee	68,358	273,332	273,433	273,541	820,300	33.3%	
Capital Improvements Fund	165,625	412,327	662,500	412,327	1,987,500	20.7%	
Capital Vehicle & Equipment Fund	201,565	16,386	806,260	190,859	2,418,780	7.9%	
Capital Replacement Fund	266,667	1,066,668	1,066,667	1,066,668	3,200,000	33.3%	
2019 Project Fund	69,167	-	276,667	-	830,000	0.0%	
2024 Project Fund	275,000	(29,833)	1,100,000	26,114	3,300,000	0.8%	
2026 Project Fund	1,000,000	9,616,052	4,000,000	9,693,052	12,000,000	80.8%	
Road Improvement Fund	950,640	340,787	3,802,560	796,439	11,407,680	7.0%	
TOTAL CAP. PROJECT FUNDS	3,390,772	13,169,065	13,563,087	14,860,357	40,689,260	36.5%	33.3%
Police Pension Fund	851,207	1,721,110	3,404,827	1,721,710	10,214,480	16.9%	
Fire Pension Fund	756,371	1,534,511	3,025,483	1,534,511	9,076,450	16.9%	
TOTAL TRUST FUNDS	1,607,578	3,255,621	6,430,310	3,256,221	19,290,930	16.9%	33.3%
TOTAL ALL FUNDS	17,403,225	31,572,013	69,423,988	60,969,658	228,899,230	26.6%	33.3%



Information Technology Department – April 2026 Monthly Report

Contents

Software Systems	2
BS&A ERP Software.....	2
UKG Ready & PACE Timekeeping Software	2
GovQA Public Records Request Software	2
e-Plan Soft Plan Review Software.....	3
Laserfiche Document Repository Software	3
Technical Support, Hardware & Software Review.....	3
Project Activities	3
Security and Other Updates	3
Training.....	3
Meetings.....	4
Completed Work Orders by Location	4
Completed Work Orders by Month	5
System Data Functions	5
Email Spam Report	6

Software Systems

BS&A ERP Software

- Updated Roles of Users based on Employee position changes
- Updated Role Privileges to cater to User/Role needs
- Working with BS&A to establish and better understand the integration between Laserfiche and BS&A
 - Internally, we are configuring our Laserfiche templates and making any changes to our repository structure to make sure documents flow smoothly from BS&A to Laserfiche
- Made changes and finalized the NeoGov Imports/Exports
 - Data exchange between the two systems shows accurate changes and updates
- Worked with Development Services to establish a baseline on how to approach Residential Certificate Penalties
 - Clean up is still ongoing and waiting on Development Services for updates.
- Continuing to work with Clerks Office on how we can accurately penalize businesses in the system
- BS&A Workflow changes and troubleshooting
- Working with Support and our Customer Success Manager to keep track of our cases and enhancement requests for the system

UKG Ready & PACE Timekeeping Software

- Employee profile updates
 - New Hires
 - Existing Employee changes
- Troubleshooting user issues/errors

GovQA Public Records Request Software

- Working with support to better understand our current GovQA environment
- Working with support to find solutions with data clean up and workflow issues we encountered in the system

e-Plan Soft Plan Review Software

- No updates

Laserfiche Document Repository Software

- Updated Purchase Request 5k to 50k Form based on feedback from meetings with Village Manager, Finance Director, Legal and Risk Management
 - Continuing to make changes and testing the form
- Updated Travel Reimbursement Form based on feedback from Finance and the recent submitted examples of Travel Reimbursement forms
 - Continuing to make changes and testing the form
- Continuing to work through changes in our Auction Request Form
 - Exploring workflows and user use cases

Technical Support, Hardware & Software Review

Project Activities

- Hideaway Beer Garden – IT staff configured and installed new network appliances for internet connectivity
- NOWArena Wi-Fi Replacement – Staff are working on upgrading the wireless network at the arena. This upgrade will increase the coverage and speed for employees as well as guests
- CAD Upgrade – Staff are continuously working on upgrading all instances of CAD software to the latest version. Cad is utilized by Fire and Police staff

Security and Other Updates

- Continued application of Windows updates and firmware updates on all PC's and servers
- IT staff are preparing for camera replacements at the NOWArena

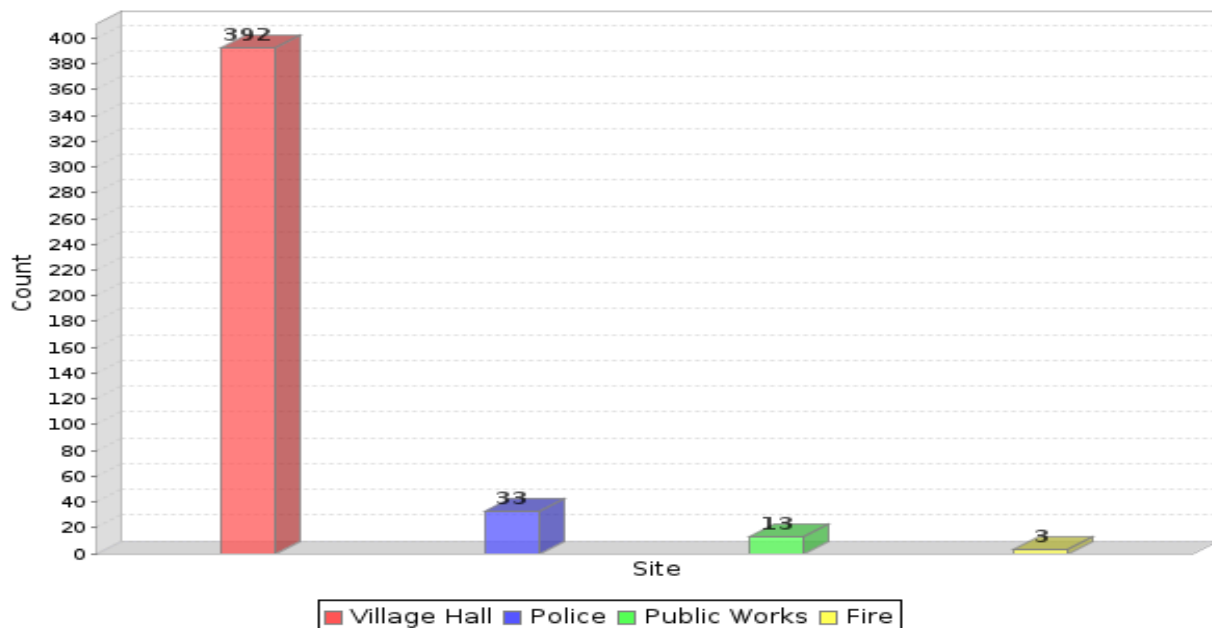
Training

- 7 new user orientations
- Staff attended multiple vendor workshops
- Attended training sessions at Laserfiche Empower Conference

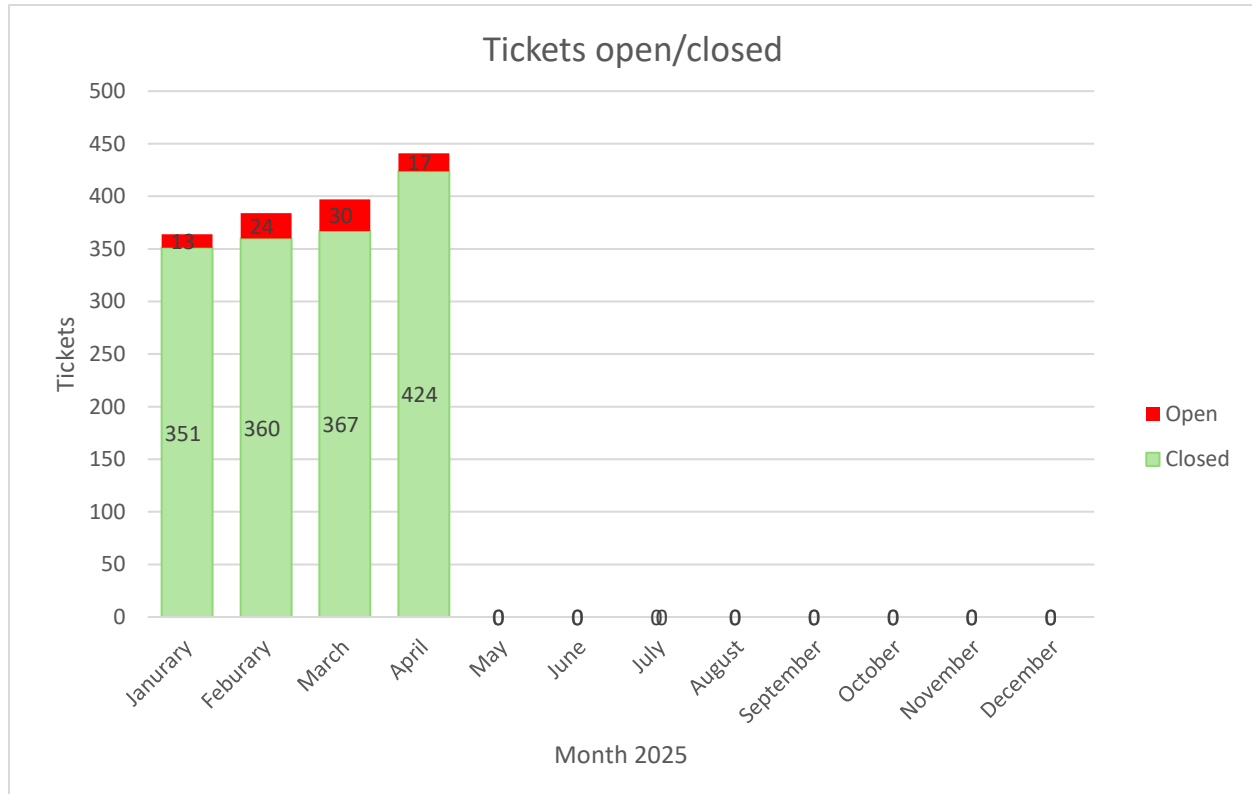
Meetings

- Staff attended the annual GMIS conference in Normal, Illinois
- Met with different staff members to discuss ADA compliance
- Met with storage vendors to discuss upgrading the Village's current storage
- Met with NeoGov and HRM weekly to update/test Import and Export files between BS&A and NeoGov
- Met with ERP Project Team bi-weekly to discuss BS&A, UKG, PACE, NeoGov and E-Plan Soft to discuss active cases, enhancement requests and project updates from the systems
- Met with BS&A Customer Success Manager bi-weekly to discuss updates/progress from cases and enhancement requests
- Met with Granicus to discuss GovQA direction and possible sub request enhancements
- Met with Laserfiche Vendor to discuss solutions to our Forms and Workflows
- Attended Laserfiche Empower Conference

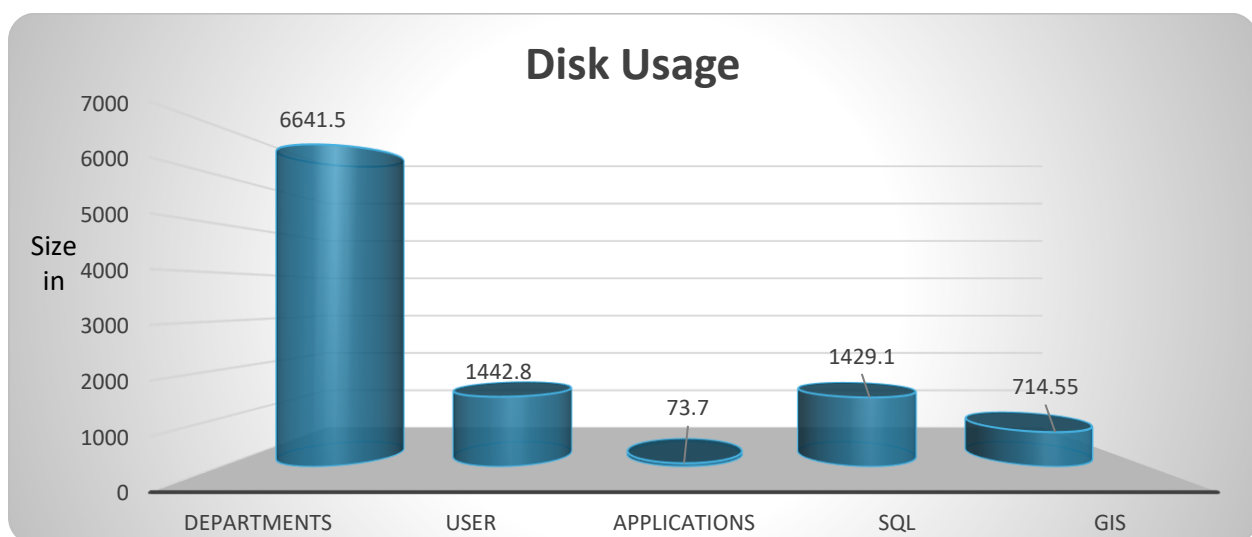
Completed Work Orders by Location



Completed Work Orders by Month



System Data Functions



Email Spam Report

Month-Year	Total Inbound Email	Rejections (includes viruses & spam)	Legit Inbound Email	% Rejections	Total Outbound Email	Total Internal Email
Feb - 2026	63,798	73	63,725	0.11 %	17,654	47,415
Mar - 2026	144,488	1,492	142,996	1.03 %	26,537	87,891
Apr - 2026	134,052	55,741	78,311	41.58 %	40,075	95,101
Total	342,338	57,306	285,032		84,266	230,407
Mean	114,112.66	19,102	95,010.66	14.24 %	28,088.67	76,802.34



DAREK RASZKA, INFORMATION TECHNOLOGY DIRECTOR

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
MAY 2026**

DATE: May 27, 2026



1. The FY25 budgeted capital items are complete. The retaining wall project landscape restoration has been completed.
2. The Village Green concession building project is almost complete. The building is complete and the only remaining work is landscaping, restoration and utility work on relocating a ComEd line. A soft opening is being scheduled to work out operations and processes for the public opening scheduled for June 5.
3. FY26 capital projects progress. The marquee sign LED panel replacement project has been approved by the Board and work will begin in the next few months awaiting materials. Staff is preparing the recommendation for the design firm for architectural services for the north concourse project, that will come before Committee and Board next month. The structural engineer services for the front step replacement project is underway. Bids have been released for the concession floor repairs, the bid opening is scheduled for June 1 and this item will be scheduled for Committee/Board in the near future. The Wifi project began last month and is continuing. The sports light replacement project is being reviewed and may be pushed to FY27 depending on cost.
4. Conducted bi-weekly meetings with Public Works Facilities and Arena staff regarding building and maintenance items.
5. Meet regularly with Ben Gibbs, General Manager to discuss operational items and events at the arena.
6. The Hideaway Beer Garden is scheduled to reopen for the 2026 season next month, June 5. 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
May 2026 Report Update

Event Highlights	Notes
May 15-31: Graduations (Harper, D211, D300, Mundelein, Warren, Libertyville, Stevenson, U46, D214, New Trier)	
Finance Department	
General	2026 - Jan to March Financials submitted May 31
Operations Department	
General	Working on parking lot hut renovations, Hideaway season start-up, capital items including sport lights and seating.
Positions to Fill	
Third Party Providers	N/A
Village Support	PW assisting with summer projects including repair of all concession flooring.
Events Department	
General	Event Managers prepping for June events and Hideaway Season.
Positions to Fill	n/a
Marketing Department	
General	Spearheading marketing campaign for Hideaway.
Positions to Fill	N/A
Group Sales Department	
General	N/A
Box Office Department	
General	Working on several on sales including Phil Wickham, Volleyball, Bollywood Concerts and New Japan Wrestling.
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.
General	
Capital Improvements/Repairs	Working on capital projects including marquee and Northside Renovation Project.