The seal of the Village of Hoffman Estates, Illinois, is a circular emblem. It features a central shield with a large letter 'H' above a smaller 'E'. The shield is flanked by two olive branches. Above the shield is a banner with the year '1959'. The entire seal is enclosed within a decorative border of interlocking circles. The text 'VILLAGE OF HOFFMAN ESTATES' is written along the top inner edge of the border, and 'GROWING TO GREATNESS' is written along the bottom inner edge.

Village of Hoffman Estates, Illinois  
2015 Annual  
Operating and Capital Budget



## VILLAGE ELECTED OFFICIALS

**William D. McLeod**

President

**Karen V. Mills**

**Anna Newell**

**Gary J. Pilafas**

**Gary G. Stanton**

**Michael Gaeta**

**Gayle Vandenberg**

Trustees

**Bev Romanoff**

Village Clerk

## VILLAGE DEPARTMENT DIRECTORS

**James H. Norris**

Village Manager

**Dan O'Malley**

Deputy Village Manager

**Arthur L. Janura, Jr.**

Corporation Counsel

**Rachel Musiala**

Finance Director

**Mark Koplín**

Assistant Village Manager  
of Development Services

**Algean Garner**

Director of Health  
& Human Services

**Ted Bos**

Police Chief

**Joseph Nebel**

Director of Public Works

**Jeffrey Jorian**

Fire Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

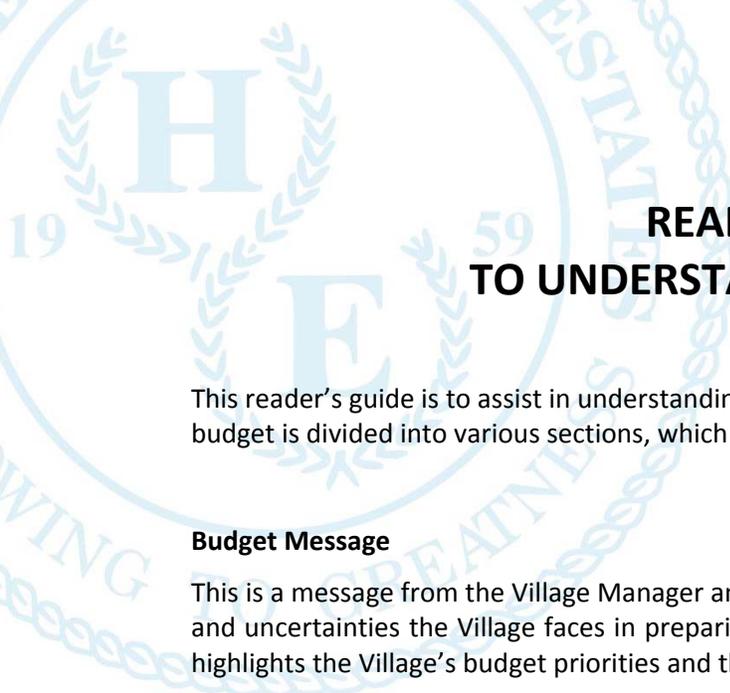
PRESENTED TO

**Village of Hoffman Estates  
Illinois**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director



## READER'S GUIDE TO UNDERSTANDING THE BUDGET

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

### **Budget Message**

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

### **Village Overview**

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

### **Budget Overview**

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

### **Budget Summaries**

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

### **Budget Narratives**

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

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

## **Capital Improvements Program**

The Capital Improvements Program is a comprehensive 8-year plan (only 5 years are presented in this document) for the development of the Village's capital facilities, infrastructure and equipment. A summary of the capital projects will be listed by project type and department. Each capital project that is categorized as significant and non-routine will have a detailed explanation of the project and will specify its impact on the Operating Budget. The budget for the Capital Improvements Program is developed and presented separate from the Operating Budget.

## **Appendix**

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

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# BUDGET MESSAGE



# Village of Hoffman Estates

## Village Manager's Office

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

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

December 1, 2014

### 2015 OPERATING AND CAPITAL BUDGET

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

Ladies and Gentlemen:

#### INTRODUCTION

The Management Team and Staff are pleased to present the FY2015 Operating and Capital Budget. The 2015 budget year operates under the Municipal Budget Act as adopted by the Board of Trustees on September 15, 1997. Under the act, the Village's budget is a comprehensive financial plan which projects both anticipated revenues and adopted expenditures/expenses for the fiscal year. The Village's operating budget serves as an excellent source of communication to our residents in terms of our purpose and goals as a municipality.

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

#### LONG-TERM STRATEGIC AND FINANCIAL PLANNING

Through monthly updates and discussions, the Village Board is acutely aware of the Village's financial issues throughout the year. When it came time for the 2015 budget process to begin, it was clear what current and long-term issues needed to be addressed due to the Board's constant diligence. For example, the Village regularly evaluates national and local economic indicators and their correlation with consumption-driven revenue the Village receives, like sales tax. Reviewing these historical and current trends enables the Village to better anticipate changes in some revenue streams. Also, the Village closely monitors the fund balances in the Water and Municipal Waste System funds to ensure rates are sufficient to support anticipated future spending. In 2014, a 5-year water and sewer rate study was initiated to evaluate the sufficiency of revenues versus operating and capital needs of the systems.

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

The Village's first Comprehensive Plan was prepared by outside consultants and was adopted in 1969 and has been updated several times since then, most recently in April, 2009. The

Comprehensive Plan is intended to guide the long range development of the Village. A broad array of development related issues are discussed in the plan, including transportation, land use, and economic development. The general guidance provided by the plan is considered when new developments are proposed and when specific programs are considered for implementation by the Village. Over time, it is expected that the broad policies in the plan may need to be adapted to meet changing conditions. Many of the policies of the plan are proposed with this need for flexibility in mind.

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

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

### STATE OF THE ECONOMY

We are all aware of the impact the Great Recession has had upon the Village budget. Major revenue sources significantly declined in 2009. The Village responded by reducing the workforce and other expenditures, deferring maintenance and capital expenditures and seeking more efficient means to deliver necessary services to residents and businesses. While the negative effects of the Great Recession are still evident today, the economic outlook is beginning to show signs of improvement. At the height of the Recession, the national unemployment rate was 10% (October, 2009). However, that rate has been falling about 1% per year since. The unemployment rate as of October, 2014 is 5.8%, down 0.8% since January. In March of 2009, the stock market bottomed out at 6,626. Today, the market is at 17,646, over two and one-half times that of 2009. The housing market is slowly beginning to rebound as home sales surged in August, 2014 to their highest levels in more than six years. New home sales jumped 18% in August, 2014 to its highest level since May, 2008.

These national effects are now impacting us regionally and locally. For the first time since FY2009, Village revenues overall have begun to stabilize and, in some cases return to pre-recession levels:

Major General Fund Revenues (in thousands)								
	2008	2009	2010	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Budget
Sales Taxes	6,991	6,070	6,027	5,957	6,396	7,132	8,095	8,257
Building Permits	798	474	532	1,292	895	679	404	545
Real Estate Transfers	756	511	406	366	420	917	630	650
Income Taxes	4,781	3,992	4,351	4,155	4,601	5,004	4,950	5,050
Hotel Taxes	1,264	924	1,006	1,065	1,210	1,161	1,200	1,200
Home Rule Sales Taxes	3,939	3,509	3,406	3,320	3,530	3,695	3,900	3,978
Telecom Taxes	3,404	3,119	2,920	2,761	2,886	2,496	1,710	1,677

As the chart shows, overall revenues are up. However, some revenue sources still struggle to return to pre-recession levels. For example, Building Permits continue to significantly fall short of

2008 levels reflecting the continued volatility of the economic recovery. Telecommunications Tax continues to trend downward. This may not be reflective of the economy, rather a result of consumers choosing cellular service over traditional landlines. While the economy is slowly showing signs of positive growth and recovery, staff is still cautious yet hopeful that these positive trends will continue into the future.

With the national economic outlook slowly showing signs of recovery, there is still much concern surrounding the financial condition of the State of Illinois and the potential impact on the Village. The Village, along with the Northwest Municipal Conference, has kept close watch on the State as the legislature attempts to resolve their problems. These financial problems could impact municipalities through a loss of existing state revenues to those agencies. Additionally, the State has not addressed the public pension crisis furthering the uncertainty of state shared revenues to municipalities. At this point in time, the pending threat from the State of Illinois is more of a concern on our ability to fund municipal core services than the national economy.

#### REVIEW OF BUDGET YEAR FY2014

In the 2014 originally approved budget, the Village projected a 14.7% increase in General Fund revenues and an increase of 12.9% in expenditures. The majority of both of these increases were attributed to a change in the distribution of the Economic Development Area (EDA) Incremental Tax revenues due to new state legislation that extended the EDA, approved in FY2012.

Projected 2014 Year-end Results			
	Original Budget	Amended Budget	Projected
Revenues	53,119,900	53,147,300	53,250,840
Expenditures	(54,589,910)	(54,714,630)	(54,670,720)
Fund Balance Transfer	1,475,760	1,575,760	1,575,760
<b>Total Revenues over Expenditures</b>	<b>5,750</b>	<b>8,430</b>	<b>155,880</b>

There were two budget amendments during the course of the year that increased General Fund revenues and expenditures. Projected revenues are on target to end the fiscal year \$103,540 over budget. General Fund expenditures are expected to exceed budget by \$43,910. The two primary causes are:

- Snow and ice removal costs that were higher than expected due to the severe winter experienced in the beginning of 2014;
- Operating transfers out of the General Fund, a short-term loan to the Stormwater Management Fund for the Jones/Highland storm sewer project. This loan will be repaid in FY2015.

Though the expenditures are above budget, the revenue surplus will result in a positive growth of \$155,880 in General Fund reserves compared to the anticipated amount of \$8,430.

FY2014 is the first full year of the new revenues that were approved by the Village Board to address the Village's capital needs. Overall, the revenue streams are on target to produce the anticipated income.

Funding Sources Dedicated to Capital (Amounts shown in thousands)			
Revenue	Allocation	2014 Budget	2014 Estimate
Electric Utility Tax	Road Rehabilitation	1,900	1,900
Municipal Gas Use Tax	Capital Equip. & Expenditures	1,000	1,200
Municipal Motor Fuel Tax	Road Rehabilitation	500	440
Packaged Liquor Tax	Capital Equip. & Expenditures	225	280
Stormwater Utility Fee	Stormwater Management System	400	450
<b>Total New Revenues</b>		<b>\$4,025</b>	<b>\$4,270</b>

Focusing on the deteriorating streets in 2014, the Village invested all of the new revenues in its neighborhoods through street revitalizations, reconstructions and storm water system improvements. By the end of 2014, combined with other sources such as Motor Fuel Tax revenues, approximately \$5.9 million will have been spent on reconstructing ten streets and resurfacing thirteen street segments.

The Village dedicated approximately \$1,505,000 on storm water improvements in 2014. Partially funded by a Metropolitan Water Reclamation District Grant, the majority of these resources are dedicated to the Jones/Highland storm sewer project. Because the grant was awarded late in 2014, construction is expected to begin in 2015. The Village improved the storm sewer system at Kingsdale in conjunction with the 2014 Street Revitalization Program:

Stormwater Projects	
Project	2014 Estimate
Village Creek Drainage Improvements	55,000
Storm Sewer Improvements:	
Jones/Highland Local Share *	1,250,000
Kingsdale Storm Sewer	200,000
<b>Total</b>	<b>1,505,000</b>

\*Construction costs will carry over to 2015

In FY2014, the Village continued to aggressively pursue the Emerald Ash Borer problem by budgeting \$1.5 million of General Fund reserves for tree removal and replacement. The infested trees are not only unappealing in appearance, but pose a safety hazard. In FY2014, over 2,770 Ash trees will have been removed and over 1,700 trees will have been replaced.

## FY2015 BUDGET HIGHLIGHTS

The Village is moving forward into 2015 cautiously optimistic that revenues will hold stable and that no unexpected expenses will be realized. The Village Board and staff take great pride in the high level of services provided to the community. We have remained committed to maintaining these high standards despite past challenges. As with the past couple of budget years, departments were initially held to a 0% increase in discretionary line items within their budgets. Departments have learned to be vigilant in their use of the limited resources available, as well as being innovative with methods of service delivery and with other resources that could be utilized.

### Continued Investment in Neighborhoods

In FY2015, the majority of the new capital revenues are dedicated to road improvements. The total investment in the FY2015 Street Revitalization Program is budgeted to be over \$5.2 million which will result in thirteen street reconstructions and ten street resurfacings. Another \$260,000

budgeted for creek drainage improvements and storm sewer assessments. In total, \$5,541,670 will be invested in FY2015 into the streets and storm water systems within the neighborhoods of the Village.

Another ongoing and significant road project enhancing the Village is the Barrington Road Interchange project. The Village is acting as the lead agency for this \$65 million project that is more than 92% funded by the Illinois Department of Transportation (IDOT) and the Illinois Tollway Authority. With engineering work that began in 2012, this multi-year undertaking will result in interchange ramps that will allow motorists a new full west-bound access to the I-90 tollway from Barrington Road.

This budget reflects a continuation of the Village's Emerald Ash Borer program. In FY2015, \$1,056,710 of General Fund reserves are budgeted to be used to complete the Ash tree removals and replace 1,600 more trees. It is projected that all Ash tree removals will be completed by the end of 2015, a total of 6,100 since the start of the replacement program.

Personnel

Each year, staffing levels are evaluated to ensure resources are being utilized in the most efficient way possible. Additional staff or increases in hours for current staff are considered only after careful analysis of the costs versus the benefits of those changes in personnel. Part time positions often provide a cost effective solution to staffing needs. The FY2015 budget reflects new part time positions as well as increased hours to existing positions. The chart below reflects these changes.

<b>Full-Time Equivalents All Funds</b>				
<b>Major Function</b>	<b>2013 Budgeted</b>	<b>2014 Budgeted</b>	<b>2015 Budgeted</b>	<b>Increase '14 to '15</b>
Police	112.18	111.18	110.18	(1.00)
Fire	99.25	99.50	99.33	(0.17)
Public Works	68.31	72.31	73.69	1.38
Development Services	29.83	30.57	32.55	1.98
Health & Human Svcs	7.20	7.20	7.20	-
General Government	36.75	37.45	40.71	3.26
<b>Total FTE's</b>	<b>353.52</b>	<b>358.21</b>	<b>363.66</b>	<b>5.45</b>

Overall, the budget reflects a 5.45 increase in full-time equivalent staff which includes 3 new part time positions and increased hours to several existing positions. In the Public Works Department, one new part time position is recommended in Fleet Services and increased hours to existing personnel in Forestry. In Development Services, there are several positions with increased hours that address rental inspection and administration needs. A new part time clerical position is budgeted in Human Resources and Finance. The increase above also reflects the continuation of the part time position in Communications for the Village newsletter. The total of these personnel changes equates to \$143,255.

Municipal Waste System Fund

Residential garbage collection fees have remained the same since 2008. The Village has absorbed the annual increases implemented by the garbage hauler, Groot, without passing the increases on to the residents. The long-term health of this fund cannot sustain continuing in this manner into the future. The contract with Groot is currently being negotiated.

### Water & Sewer Fund

Another challenge facing the Village is the increasing cost of water. Hoffman Estates is a member of the Joint Action Water Agency of Cook County (JAWA). JAWA is a municipal corporation consisting of seven municipalities, established to plan, construct, improve, extend, acquire, finance, operate and maintain a water supply system to serve its members. JAWA has entered into an agreement with the City of Chicago under which the City has agreed to sell quantities of Lake Michigan water sufficient to meet the projected water needs of the members through the year 2020.

Over the past several years, the City of Chicago has implemented significant rate increases while the Village of Hoffman Estates has strived to minimize the impact of the increases on its citizens. From December 1, 2007 to December 1, 2013, the rates the Village pays to Chicago has increased 150%. Over that same time period, the Village's water and sewer rates have only increased 93% while the fund has absorbed the difference. The City of Chicago is imposing another rate increase of 15% beginning January 1, 2015. The Village's Water and Sewer Fund cannot sustain these continued increases. Therefore, a water and sewer rate increase is budgeted in FY2015. A water and sewer rate study to be completed in 2015 will provide thorough analysis of the Village's water system and resources necessary to sustain it for five years. The study will also address the potential financing options for the water and sewer system needs, which may include the issuance of bonds.

### **CAPITAL IMPROVEMENTS PROGRAM**

Prior to preparing the annual FY2015 operating budget, the Capital Improvements Board (CIB) considered and recommended the Capital Improvements Program (CIP) budget, which focuses on all vehicles and capital items over \$25,000. The CIP is the result of an ongoing infrastructure and vehicles/equipment planning process. These planning decisions are made with regard to both existing and new facilities and equipment. For existing facilities, the planning process addresses appropriate maintenance strategies and repair versus replacement of facilities. New service demands are also considered since they will affect capital facility requirements as well.

The 2015-2022 CIP for FY2015 total \$24,973,090. Of this total, \$3.3 million relates to reconstruction of a portion of Bode Road, which will be 80% funded with Federal Surface Transportation Project (STP) Grant monies.

<b>Capital Improvement Program by Project Type</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>
Water & Sanitary Sewer	826,860	1,588,830	1,449,490
Street & Related Infrastructure	8,361,900	7,395,000	16,881,670
Public Buildings	1,171,550	657,630	878,120
Misc. Public Improvements	3,726,800	2,995,000	3,865,000
Equipment	1,428,050	832,990	1,505,310
Technology	359,290	484,420	393,500
<b>Total</b>	<b>15,874,450</b>	<b>13,953,870</b>	<b>24,973,090</b>

All of the CIP items have been incorporated into the FY2015 Operating and Capital Budget.

<b>Capital Improvement Program by Funding Source</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>
General Fund	168,905	-	643,190
General Fund Balance	269,000	1,272,000	1,272,000
Water & Sewer Fund	427,640	1,653,095	1,494,790
Motor Fuel Tax Fund	860,000	1,653,000	2,180,360
Asset Seizure Funds	64,970	-	69,880
EDA Bond Proceeds	1,609,220	175,255	1,306,000
Capital Fund Balances	251,100	709,380	359,080
Cook County	1,636,000	750,000	5,500,000
Federal & State Grants	4,115,445	96,000	2,808,800
Developer Contributions	-	-	2,100,000
EDA Administration Fund	161,600	-	-
Capital Replacement Fund	1,099,550	321,090	396,480
Roselle Rd TIF Funds	2,843,800	1,150,000	950,000
Impact Fees & Improve. Funds	788,500	760,000	-
Information Systems User Charges	201,000	186,000	253,500
Stormwater Management Fees	-	400,000	485,000
Electric Utility Tax	-	1,900,000	1,900,000
Municipal Motor Fuel Tax	-	500,000	440,000
Municipal Gas Use Tax	-	1,000,000	1,057,310
Packaged Liquor Tax	-	220,000	300,000
Other	832,720	836,050	962,500
Unfunded	545,000	372,000	494,200
<b>Total</b>	<b>15,874,450</b>	<b>13,953,870</b>	<b>24,973,090</b>

### FY2015 BUDGET – ALL FUNDS

The total FY2015 budget for all funds of the Village is included in this document. The total net operating and capital budget is \$121,771,230, an increase of 8.9% from \$111,854,060 in 2014.

<b>Fiscal Year 2015 Operating &amp; Capital Budget - All Funds</b>			
	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
General Fund	53,720,070	(54,754,570)	(1,034,500)
Other Funds	64,725,560	(67,016,660)	(2,291,100)
<b>Total Proposed Budget</b>	<b>118,445,630</b>	<b>(121,771,230)</b>	<b>(3,325,600)</b>

The chart below summarizes the FY2015 budgeted revenues by source for all funds:

<b>Revenue Summary by Source</b>			
<b>All Funds</b>			
	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Percent Change</b>
Property Taxes	17,927,920	17,927,920	0.0%
EDA Incremental Taxes	5,350,000	5,000,000	-6.5%
Other Taxes	19,927,230	18,956,850	-4.9%
Licenses & Permits	1,126,500	1,059,000	-6.0%
Intergovernmental Revenues	16,187,320	19,821,300	22.4%
User Charges	29,643,250	30,437,200	2.7%
Fines	1,775,270	2,244,360	26.4%
Investment Earnings	2,038,100	2,512,770	23.3%
Miscellaneous	3,329,440	4,516,590	35.7%
Bond/Note Proceeds	-	5,000,000	N/A
<b>Total Operating Revenues</b>	<b>97,305,030</b>	<b>107,475,990</b>	<b>10.5%</b>
Operating Transfers	9,248,420	10,969,640	18.6%
<b>Total Revenues</b>	<b>106,553,450</b>	<b>118,445,630</b>	<b>11.2%</b>

The operating fund revenues without operating transfers total \$107,475,990, a 10.5% increase from FY2014. Increased revenues mostly relate to contributions expected for major road projects: grant revenues of \$2.7 million and \$2 million from contributions from developers.

The FY2015 operating budget for expenditures, exclusive of interfund transfers and capital projects, total \$93,178,040. This represents a 2.9% increase from the FY2014 operating budget. The FY2015 operating budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$3,325,600 primarily due to the spending of accumulated fund reserves for planned capital projects.

Total personnel and related expenditures equal \$54,693,090 or 44.9% of the entire budget for all funds. Total personnel expenditures/expenses, which includes benefits, represents 58.7% of the total operating costs (excluding capital outlay and operating transfers) for all funds.

The following chart summarizes the FY2015 budgeted expenditures/expenses by object for all funds:

<b>Expenditure Summary by Object</b>			
<b>All Funds</b>			
	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Percent Change</b>
Salaries & Wages	31,601,700	32,386,510	2.5%
Employee Benefits	22,226,410	22,306,580	0.4%
Misc. Employee Expenses	502,800	593,710	18.1%
Commodities	1,881,630	1,945,090	3.4%
Contractual Services	26,372,110	27,997,870	6.2%
Debt Service	7,949,050	7,948,280	0.0%
<b>Total Operating Expenses</b>	<b>90,533,700</b>	<b>93,178,040</b>	<b>2.9%</b>
Capital Outlay	12,071,940	17,623,550	46.0%
Operating Transfers	9,248,420	10,969,640	18.6%
<b>Total Expenditures</b>	<b>111,854,060</b>	<b>121,771,230</b>	<b>8.9%</b>

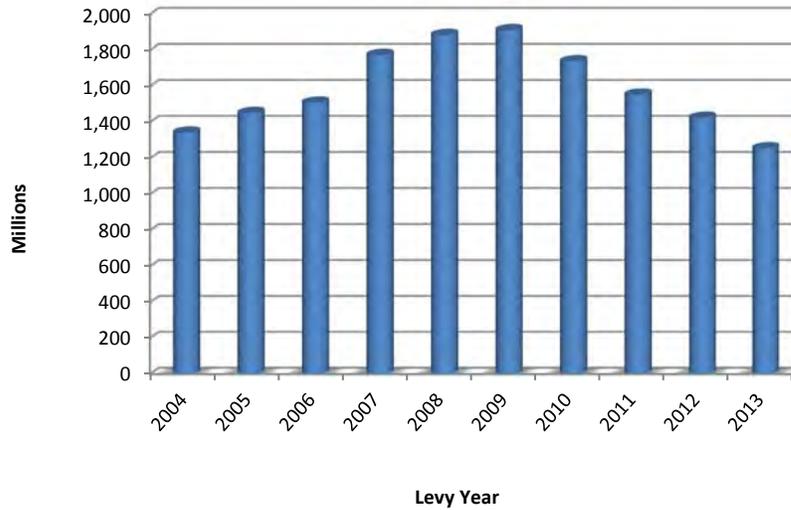
In the FY2015 budget, an increase of \$572,770 or 1.1% in General Fund revenues is projected from the FY2014 budget. The most significant increase in revenue is expected in the Village's Intergovernmental Revenues, specifically in Sales Tax projections. Overall, the General Fund revenues are projected to remain fairly constant as compared to the FY2014 budget.

In an environment where General Fund revenues are expected to be level from FY2014 to FY2015, the Village has held expenses level as well. A slight increase of \$39,940 or 0.1% is projected in FY2015. Comparing General Fund revenues to expenditures and factoring in the recommended use of \$1,056,710 in General Fund reserves, the FY2015 budget reflects a surplus of \$22,210.

### **PROPERTY TAXES**

Last year at this time, the equalized assessed valuation (EAV) for the 2013 tax levy year was expected to decrease 5% to 1,354,120,044 due to a projected drop in the county equalization factor. In actuality for FY2014, based on information received from Cook County, the Village's 2013 tax levy year EAV has decreased 11.9% to 1,256,082,214. This decrease in EAV was experienced county-wide. Because the Village levies an exact amount, fluctuations in the EAV do not impact the total amount levied.

### EQUALIZED ASSESSED VALUATION

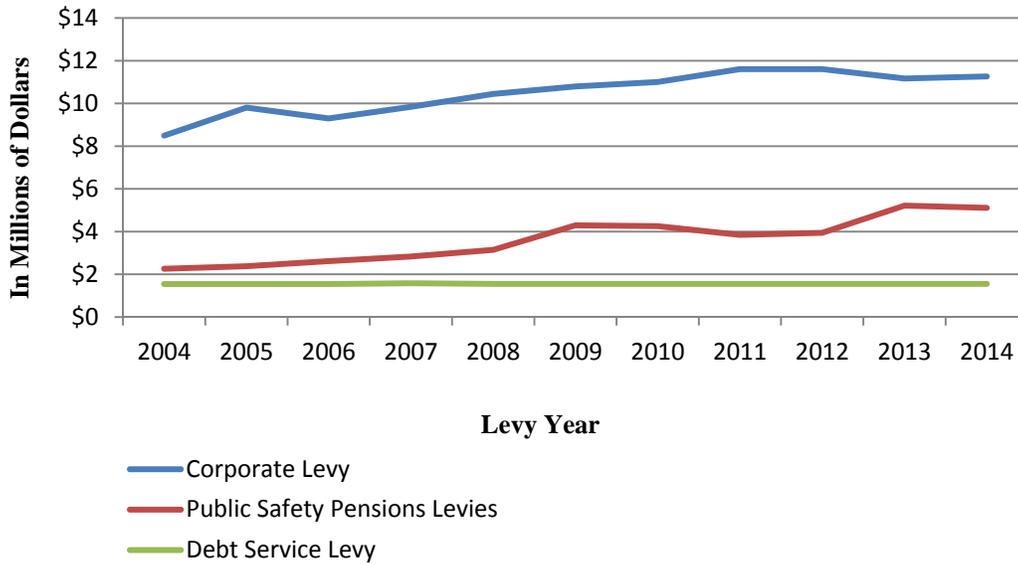


The Village’s property tax levy is made up of several components. Each year, the Village hires an independent actuary to calculate the property tax levies required for the Police and Fire pension funds. In FY2014, the Village implemented a new mandate by the American Association of Actuaries to use a more aggressive mortality table. As a result, the pension funding level calculation significantly increased in FY2014 from the FY2013 actuarial calculation. The Village continues to advocate for pension reform at the state level to address the pension liability problem faced by a majority of the communities within the State of Illinois.

The FY2015 budget includes total property tax revenue of \$17,927,920 for tax year 2014. Adding in the 2% loss and cost, the total 2014 property tax extension is \$18,286,478, which is a 0% increase over the 2013 levy. In FY2014, the Corporate levy was reduced by \$442,530 to help reduce the burden that was caused by the increased Police and Fire Pension fund levies. With a decrease of approximately \$100,000 in the Police Pension Fund levy anticipated in FY2015, the budget reflects recapturing \$100,000 of property tax revenues forgone in the prior year.

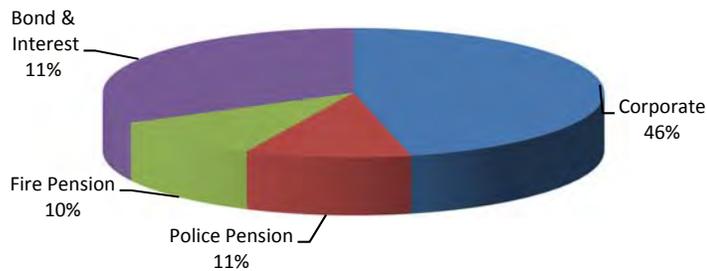
Total Property Tax Levy Levy Year 2014				
Fund	FY2014 Approved Levy	FY2015 Proposed Levy	Increase (Decrease)	Percent Change
Corporate	11,164,090	11,264,510	100,420	0.9%
Police Pension	2,697,480	2,595,630	(101,850)	-3.8%
Fire Pension	2,516,350	2,517,780	1,430	0.1%
Subtotal	16,377,920	16,377,920	-	0.0%
Debt Service	7,944,411	7,945,707	1,296	0.0%
Less Abatements	(6,394,411)	(6,395,707)	(1,296)	0.0%
<b>Total</b>	<b>17,927,920</b>	<b>17,927,920</b>	<b>-</b>	<b>0.0%</b>

**PROPERTY TAXES LEVIED**



Part of the property tax levy is for the Village’s outstanding debt. This amount is determined based on the amount of principal and interest payments that will be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. For example, bonds issued for the Village’s new police station were funded partly with Asset Seizure funds and towing citation revenues. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced.

**2014 PROPERTY TAX LEVY TO BE COLLECTED IN 2015**



**AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Hoffman Estates, Illinois for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

## **SUMMARY**

While the national economy is beginning to show signs of recovery, the current financial condition of the State of Illinois is cause for major concern. As a result, the Village remains cautious with its resources as is reflected in the FY2015 Operating and Capital Budget. The increased demand for services is met through new part time positions and increased hours of existing positions as a cost effective alternative to new full time positions. The FY2015 budget continues neighborhood investments through the Street Revitalization program, the Barrington Road Interchange project, Bode Road improvements, storm water system improvements, and the response to the Emerald Ash Borer problem.

The FY2015 budget acknowledges two significant challenges facing the Village: the financial condition of the Water and Sewer Fund and that of the Municipal Waste System Fund. The Village's desire to minimize the financial burden of these services upon residents has assisted residents through the downed economy to the detriment of each of these funds. The budget begins to address both of these issues.

We believe this budget establishes a financial foundation for the Village Board to accomplish their goals. Our continued, combined efforts will ensure the Village of Hoffman Estates can continue to provide the traditional high level of service to the residents and businesses of Hoffman Estates.

### Public Hearing and Notice of Availability of Budget

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

## **ACKNOWLEDGEMENTS**

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

Respectfully submitted,

James H. Norris  
Village Manager

Rachel Musiala  
Director of Finance





# VILLAGE OVERVIEW

# Mission Statement

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

## Organizational Principles

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

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

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

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

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

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

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

## Our Vision

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

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

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

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

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

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

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

# Current Village Board Goals

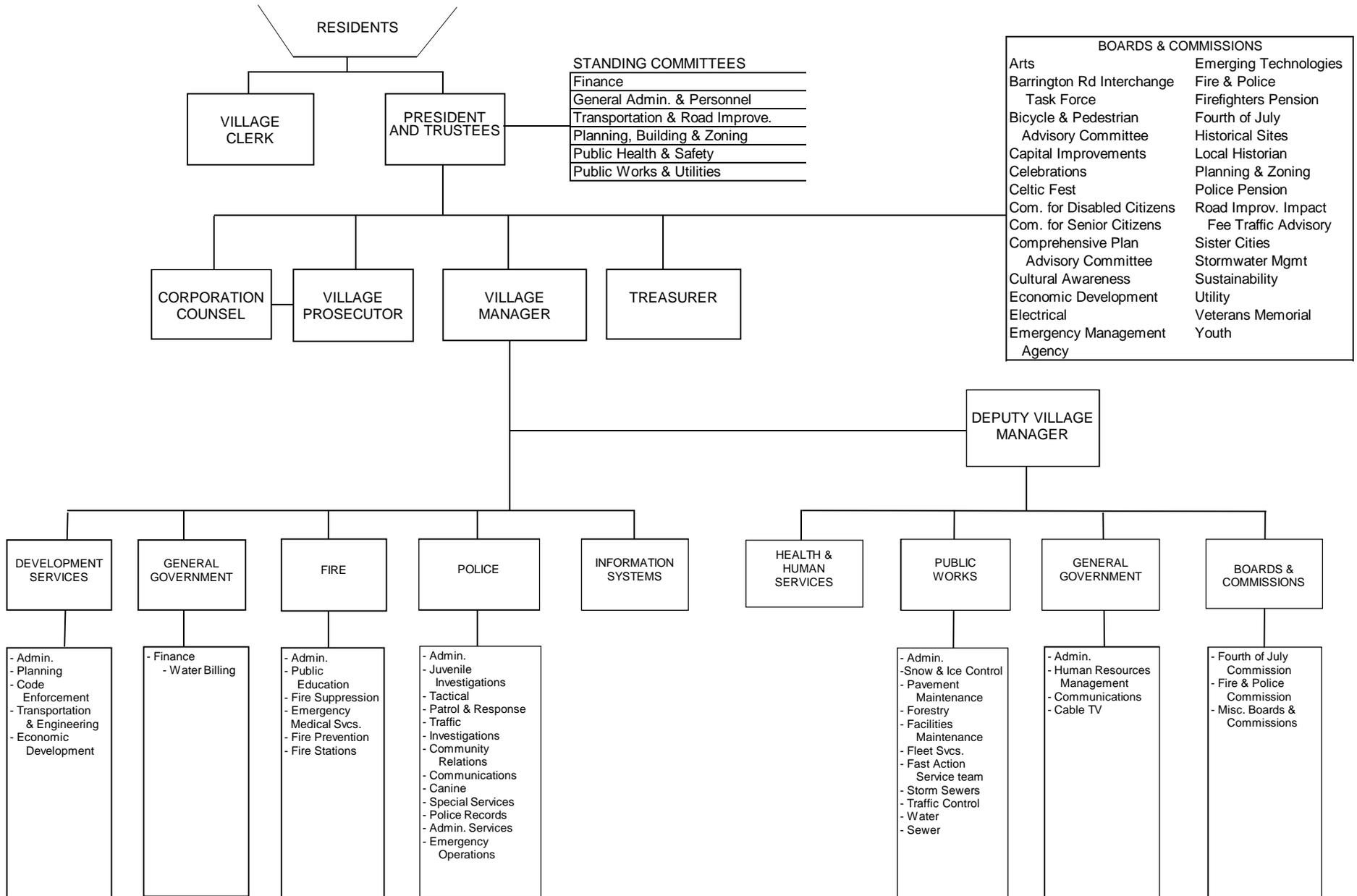
## Short-term goals

1. Build upon recent environmental recognition, including Platinum Clean Air Counts status and the Illinois Governor's Sustainability Award, by researching and drafting a Sustainability Plan with assistance from Boards and Commissions and other environmental partners.
2. Through cooperation with the Illinois Department of Transportation (IDOT) and the Illinois State Toll Highway Authority (ISTHA), work toward completion of Phase I engineering for the Barrington Road full interchange project.
3. Reconstruct Hassell Road and complete the Palatine Road project utilizing federal Surface Transportation Program (STP) funds.
4. Address the Emerald Ash Borer (EAB) infestation and its numerous impacts on the Village's public tree population, and be a resource for residents and businesses for private infestation.
5. Maintain existing public safety programs, including school outreach, public education, citizen academies and neighborhood watch programs, that promote the safety of individuals, neighborhoods and the Village as a whole.
6. Explore grants, alternative service delivery methods and innovative practices to augment the Village's financial resources. Provide savings to residents and businesses through municipal electricity aggregation.
7. Continually improve the Sears Centre Arena's performance by increasing events, paid attendance, concession commissions and sponsorship/premium seating revenue across all areas.
8. Revitalize aging shopping centers through innovative redevelopment strategies, including public-private partnerships impacting Barrington Square, Hoffman Village, the Roselle Road Business District and other centers.
9. Evaluate and implement new avenues of communication, such as a Village Mobile Application, creating electronic forms available on the website and enhanced use of social media outlets.

## On-going goals

1. Explore and implement sustainable programs and practices as outlined in the Sustainability Plan by applying for grant opportunities, and integrate sustainability into Village operations where feasible.
2. Cooperate with local, regional, state and national agencies to identify and implement initiatives to improve all modes of public transit, including vehicle, bicycle and pedestrian travel, throughout the Village.
3. Maintain and improve the Village's infrastructure, including designing, funding and implementation of a comprehensive and continuing revitalization program for Village streets, sidewalks and stormwater management projects.
4. Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including EMS, fire, police and emergency management, as well as affordable health and wellness services.
5. Provide municipal services in a fiscally sustainable manner given current economic conditions, and continue to be a leader in legislative advocacy to protect local government revenue streams and oppose unfunded mandates.
6. Create a thriving and vital local economy with a strong blend of retail office, clean-industrial, commercial and residential properties.
7. Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses.
8. Enhance the Village's operations through employee development and training in customer service, leadership and other core skill sets that will develop our employees and create a cadre of future leaders for the organization.

# VILLAGE OF HOFFMAN ESTATES ORGANIZATION CHART



# Village Overview | Village of Hoffman Estates

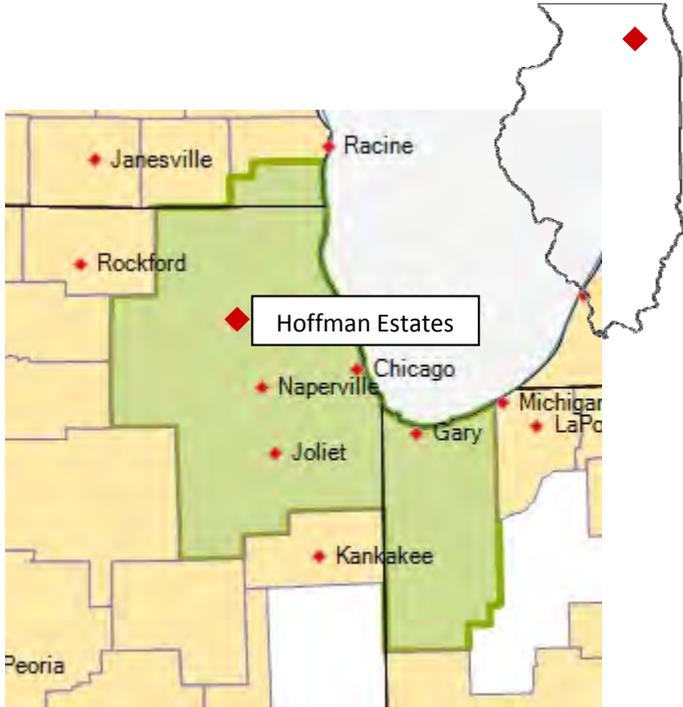
## Government Profile

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

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

## Location

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



## CLIMATE

Average Annual Rainfall	32.21 inches
Average Annual Snowfall	36.20 inches
Average Temperature (in degrees Fahrenheit):	
Jan	29.5/13.1
Feb	33.7/16.3
Mar	44.9/26.2
Apr	58.4/37.0
May	69.1/47.0
Jun	79.0/57.2
Jul	82.8/62.0
Aug	81.1/60.6
Sep	74.0/51.9
Oct	61.5/39.9
Nov	47.2/30.2
Dec	33.2/17.5

# Village Overview | Village of Hoffman Estates

## History

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



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



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

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

The late 1980's and early 1990's saw a shift from a primarily residential community to the development of numerous commercial projects. Suburban Medical Center (renamed St. Alexius Medical Center in 1986) opened in 1979. The Village's first auto dealership, Woodfield Acura, opened in late 1986, and soon to follow was Saturn, Nissan, Lexus, Land Rover and Audi, who just opened in 2013.

Today, the Village's population has reached 51,895, with a total incorporated land area of about 22 square miles. School District 54, which began with one school in 1952, is now the largest elementary school district in the State of Illinois (outside of the City of Chicago). Other school districts serving Hoffman Estates' residents include Districts 15, 211, U-46 and 300. Hoffman Estates High School was named as one of the outstanding high schools in the state in 1987 and the Village of Hoffman Estates has won five Governor's Home Town Awards for its innovative programs in 1989, 1993, 2000, 2003, 2012 and again just recently in 2013.

# Village Overview | Village of Hoffman Estates

## Village Residents at a Glance

	2000		2010		Percent Change
	Number	Percent of Total	Number	Percent of Total	
Total Population	49,495		51,895		4.8%
<b>Age</b>					
Under 5 years	3,570	7.2%	3,416	6.6%	-4.3%
5 to 14 years	7,917	16.0%	7,227	13.6%	-8.7%
15 to 24 years	6,728	13.6%	6,558	13.8%	-2.5%
25 to 44 years	16,773	33.9%	14,961	19.8%	-10.8%
45 to 54 years	7,578	15.3%	8,395	16.2%	10.8%
55+ years	6,929	14.0%	11,338	21.8%	63.6%
<b>Race/Ethnicity</b>					
One Race	48,419	97.8%	50,536	97.4%	4.4%
White	36,837	74.4%	33,270	64.1%	-9.7%
Black or African American	2,166	4.4%	2,478	4.8%	14.4%
American Indian & Alaska Native	86	0.2%	120	0.2%	39.5%
Asian	7,461	15.1%	11,760	22.7%	57.6%
Other Race	1,869	3.8%	2,900	5.6%	55.2%
Two or More Races	1,076	2.2%	1,359	2.6%	26.3%
Foreign born	11,651	23.5%	16,532	31.9%	41.9%
Speak a language other than English at home (5yrs and older)	14,081	30.2%	21,168	43.8%	50.3%
<b>Education (25 years and older)</b>	31,543	63.7%	34,046	65.6%	7.9%
No High School Diploma	3,268	10.3%	3,337	9.8%	2.1%
High School Diploma	14,555	46.2%	13,278	39.0%	-8.8%
Associate's Degree	2,393	7.6%	2,315	6.8%	-3.3%
Bachelor's Degree	7,669	24.3%	10,043	29.5%	31.0%
Graduate or Professional Degree	3,658	11.6%	5,073	14.9%	38.7%
<b>Housing Units</b>	17,387		18,444		6.1%
Owner Occupied	13,032	75.0%	13,562	73.6%	4.1%
Renter Occupied	4,002	23.0%	3,928	22.0%	-1.8%
Vacant	353	2.0%	954	4.4%	170.3%
Median Income	\$66,102		\$76,772		16.1%
Median House Value	\$301,500		\$292,900		-2.9%
Average Household Size	2.89		2.84		-1.7%
Average Family Size	3.39		3.41		0.6%

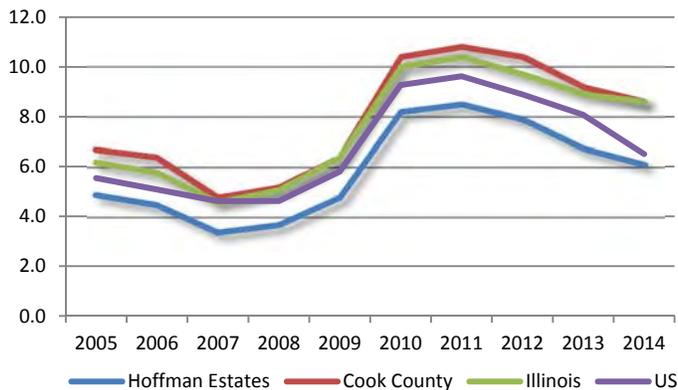
SOURCE: US Census Bureau, 2000 Census and 2010 Census

# Village Overview | Village of Hoffman Estates

## Community Economic Profile

Over 16,000 people are employed by the more than 700 businesses operating in Hoffman Estates. The employees are drawn from a pool of 2.8 million workers who reside within a 60-minute commute of the Village. The nation continues to experience decreasing unemployment rates since the economic recession, with the state of Illinois and Village mimicking the same trend. However, it is reassuring to see that the Village has historically remained significantly below those comparables. Unemployment rates are approaching pre-recession rates.

10 Year Unemployment Rate History



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

As the national and state economies continue to turn the corner from the economic downturn, development activity accelerated in the Village of Hoffman Estates. New revenue sources allowed the Village to make much needed neighborhood enhancements and infrastructure improvements to increase the quality of life here.

One of the most significant projects is the construction of the full Barrington Road Interchange as part of the widening and reconstruction of the Jane Addams Memorial Tollway (I-90) through an intergovernmental agreement with the Illinois Tollway and State of Illinois. The project is scheduled to be completed by the end of 2016 and will make Barrington Road accessible for both east and westbound traffic and provide access for a Pace Park-n-Ride location that will connect to the regional transit network. Once fully accessible, the expanded interchange will spur commercial, economic, transit and residential development activity.

Economic development efforts in 2014 will result in several commercial and residential projects materializing in early 2015. The Barrington/Higgins TIF redevelopment plan was amended to encourage two popular restaurants, Moretti's and Whiskey River, to renovate and fill long-vacant buildings. They are slated to open in the first quarter 2015. Other projects reviewed in 2014 and expected to begin construction phase in 2015 include a new auto dealership, a new residential subdivision, entertainment uses and industrial developments. The Poplar Creek at 59/90 is an ongoing project to enhance the Village's entertainment district with concerts, shows, dining, lodging and shopping. This area is home to the Sears Centre Arena, Cabela's, Marriott and River City Grille, Virginia Mary Hayter Village Green Amphitheater and an abundance of other businesses. The Village continues to pursue new development at the Poplar Creek at 59/90 and strives to enhance the entertaining experiences of residents and surrounding communities.

2013 PRINCIPAL TAXPAYERS		
Organization Name	Total Taxable Value	Rank
Sears Holdings Corporation	\$153,664,785	1
AT&T Lease & SBC Ameritech	\$111,279,360	2
W 2001 VHE LLC	\$19,567,624	3
Stonegate Properties	\$16,034,644	4
Yavitski LLC	\$15,711,789	5
Lincoln Property	\$15,334,004	6
TransAmerica	\$13,589,123	7
Alexian Bros Health System	\$13,257,779	8
American Heritage	\$11,204,576	9
Winegarner & Hammons	\$10,467,553	10
<b>Total</b>	<b>\$380,111,237</b>	

2014 Data was not available at the time of assembling this document.

# Village Overview | Village of Hoffman Estates

It is essential for the Village to be interactive with local businesses, both existing and potential, in order to remain an attractive place to live for our residents. It is also important because a large portion of the Village’s revenue stream is derived from taxes. These taxes are crucial to the Village’s operating budget in order to provide exceptional services to residents. The chart below reflects the current tax rates of those doing business in the Village.

Village of Hoffman Estates Tax Rates		
<b>Retail Sales Tax: Cook County</b>	State	5.25%
	County	0.75%
	Railroad Transit Authority	1.00%
	City	2.00%
	<b>Total</b>	<b>9.00%</b>
<b>Retail Sales Tax: Kane County</b>	State	5.25%
	County	0.00%
	Railroad Transit Authority	0.75%
	City	2.00%
	<b>Total</b>	<b>8.00%</b>
<b>Food &amp; Beverage Tax:</b>		2.00%
<b>Entertainment Tax:</b>		6.00%
<b>Hotel Tax:</b>		6.00%
<b>Real Estate Transfer Tax (per \$1,000 selling price):</b>		\$3.00





# BUDGET OVERVIEW

# Budget Process | Village of Hoffman Estates

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The Village operates under an annual budget spanning one fiscal year, January 1 through December 31. This document contains the Annual Operating and Capital Budget for the year 2015. The budget is a policy document that requires action and adoption by the Village Board.

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

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

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

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

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

## **Making Changes to the Budget**

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

# Budget Process | Village of Hoffman Estates

## Calendar of Events

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

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

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

## **Governmental Funds**

Governmental funds are used to account for most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in another fund. Governmental funds focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. The Village maintains 24 individual governmental funds that are currently active.

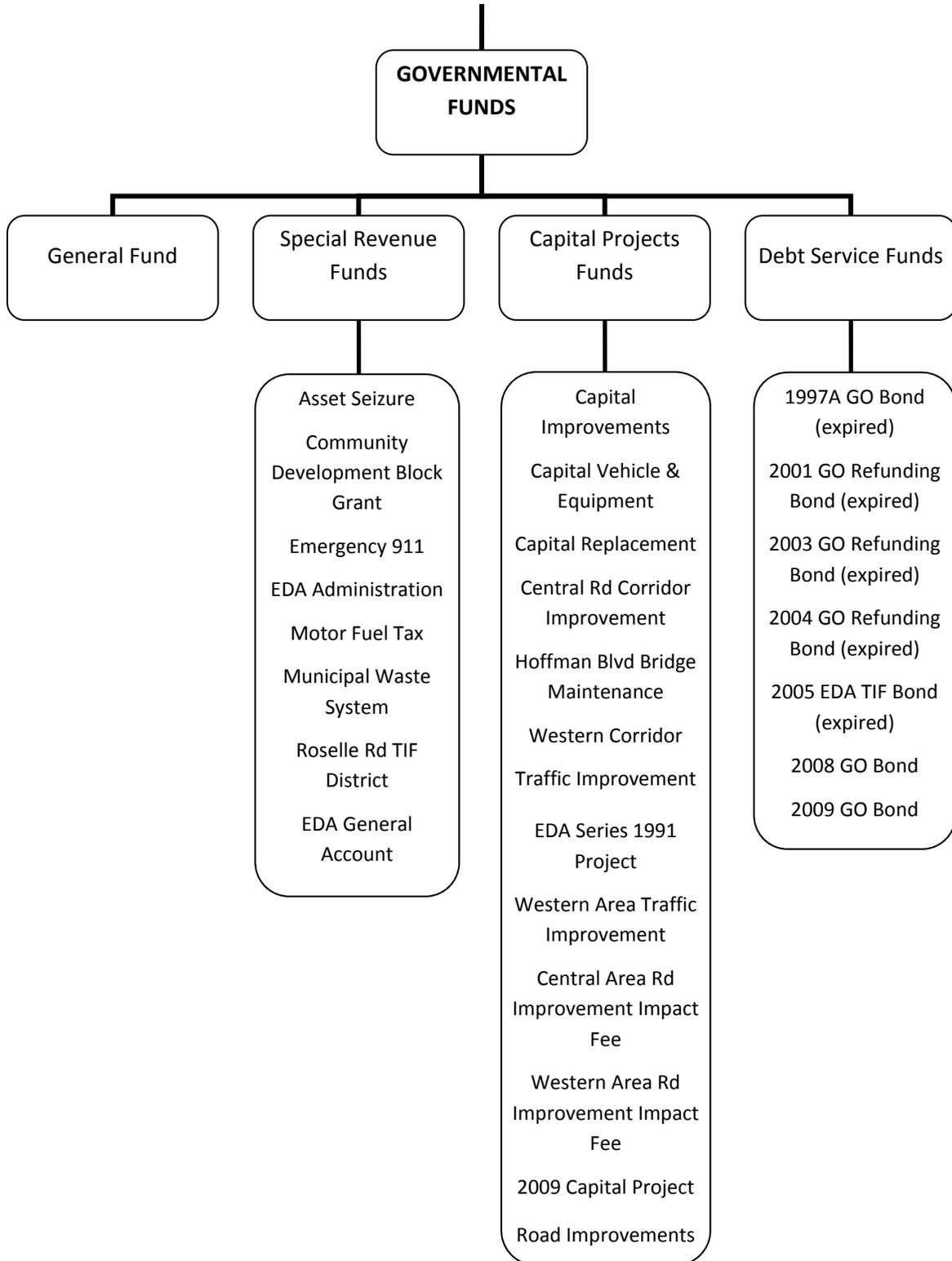
## **Proprietary Funds**

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

## **Fiduciary Funds**

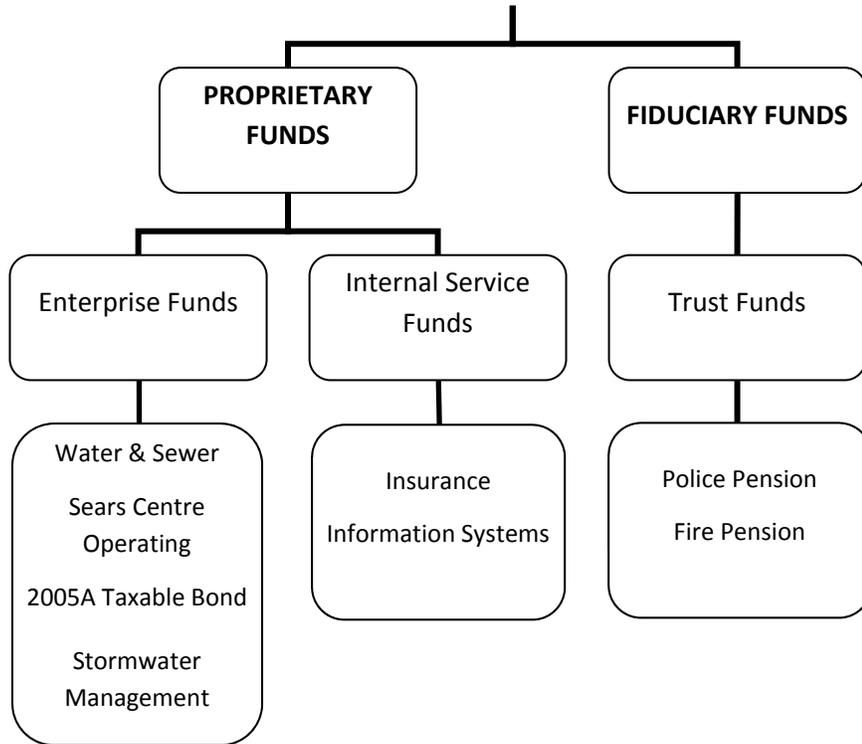
Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village maintains two different types of fiduciary funds: pension trust funds and agency funds. Agency funds are generally used to account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

# Fund Structure | Village of Hoffman Estates



# Fund Structure | Village of Hoffman Estates

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# Major Funds | Village of Hoffman Estates

Major funds are defined by the Village as those that are greater than or equal to 10% of the total funding for the fiscal year. For the 2015 budget year, the major funds are the General Fund and the Water & Sewer Fund.

### General Fund

The General Fund is the primary operating fund of the Village. It accounts for all services that are not specifically accounted for in other funds, including police, fire, public works, development services and general administration activities. The General Fund includes total revenues of \$53,720,070, which makes up 45.4% of the Village's total revenue. Compared to the 2014 budget, the General Fund revenue shows a 1.1% increase.

The General Fund expenditure budget, excluding transfers, is \$52,151,580, which is an increase of less than 1% compared to the 2014 budget. If all operating transfers are included, the budget reflects a 0.1% increase of expenditures compared to 2014.

### Water & Sewer Fund

The Village's Water & Sewer Fund is an enterprise fund used to account for revenues and expenses of the Village's water and sanitary sewer system. Total revenue for this fund is \$20,733,560, which makes up 17.5% of the Village's total revenue. If all costs are included, such as transfers and other non-operating expenses, the fund will experience a net increase in retained earnings of \$2,093,040.

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

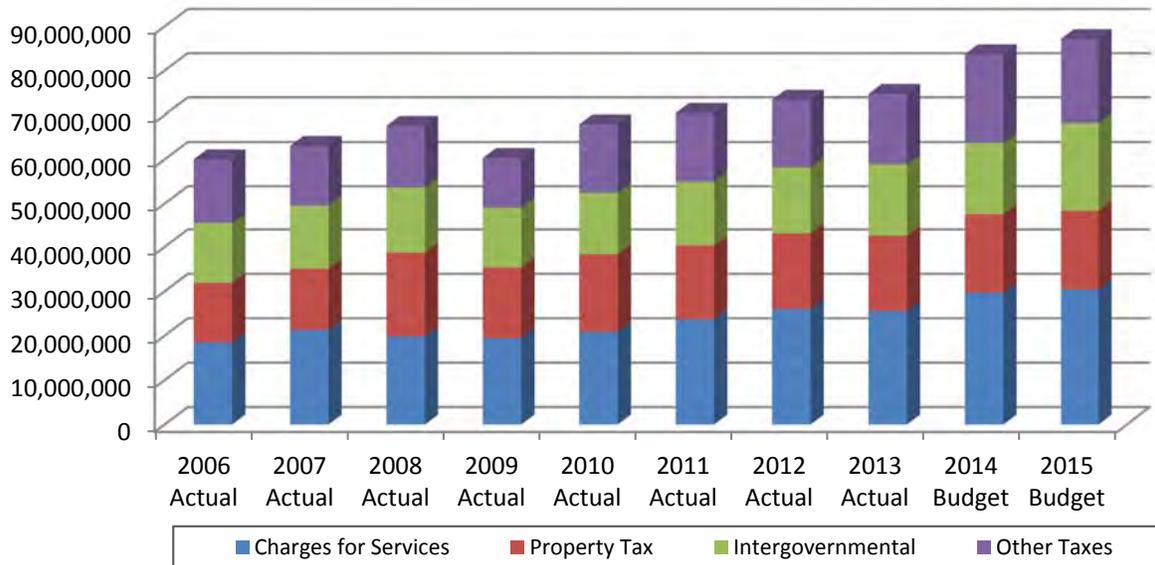
Department	Major Funds		Nonmajor Funds		
	Governmental	Proprietary	Governmental Funds	Proprietary Funds	Fiduciary Funds
	General Fund	Water & Sewer Fund			
General Government	√	√	√	√	
Police	√		√	√	√
Fire	√			√	√
Public Works	√	√	√	√	
Development Services	√		√	√	
Health & Human Services	√			√	
Information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

# Major Revenues | Village of Hoffman Estates

Major revenue sources comprise more than 81% of the total revenue as adopted in the 2015 Operating Budget. Though the Village’s diverse revenue stream lessened the negative impact of the economic recession, overall revenues realized significant drops beginning in early 2008. However, the Village saw many of its revenue streams return to pre-recession levels in 2014 and cautiously anticipates the trend to continue.

The Village’s largest class of revenue for the 2015 fiscal year is charges for services, followed by intergovernmental revenue, other tax revenue, and property tax revenue. It is important to note that major revenues are not always consistent year after year and the graph below only reflects the class of revenue that is considered major in 2015.

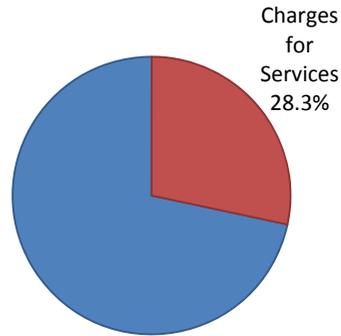
**10-YEAR ANALYSIS OF MAJOR REVENUE  
BY CLASS**



## CHARGES FOR SERVICES

	BUDGET	ACTUAL
2006	\$ 18,942,850	\$ 18,481,228
2007	\$ 20,217,960	\$ 21,293,057
2008	\$ 19,952,290	\$ 19,851,652
2009	\$ 20,961,420	\$ 19,396,836
2010	\$ 20,823,110	\$ 22,692,990
2011	\$ 23,657,250	\$ 23,665,803
2012	\$ 24,451,420	\$ 26,012,870
2013	\$ 26,086,660	\$ 28,094,746
2014	\$ 29,643,250	
2015	\$ 30,437,200	

**Charges for Services to Total Revenue  
2015 Budget**



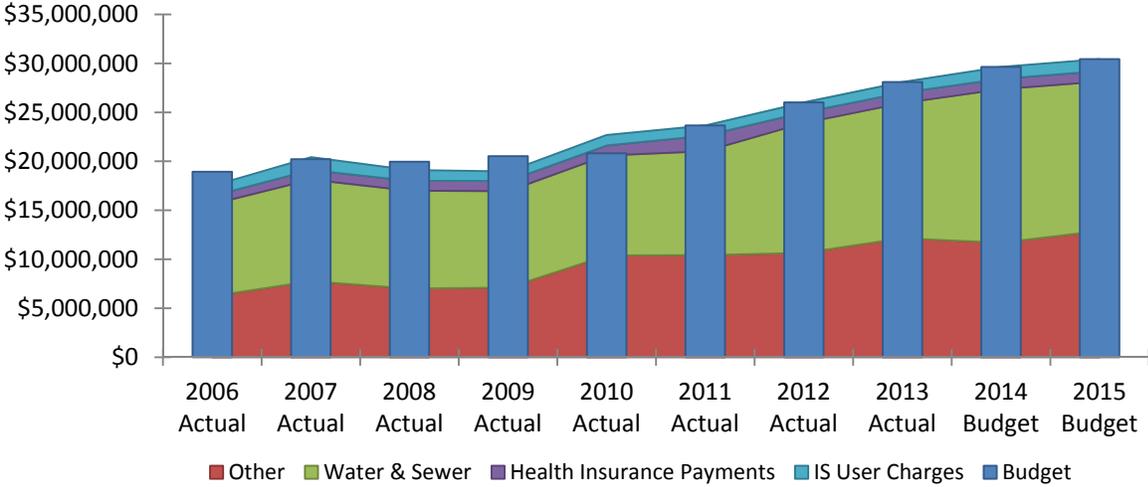
Charges for services is the Village’s largest revenue source for the fiscal year 2015. Charges for services include all revenues in which an individual pays for a service that is being provided by the Village. This class represents \$30,437,200 or 28.3% of the 2015 budgeted revenues. Major revenues in this class include water and sewer usage charges, information systems user charges and employee insurance payment contributions. All charges for services have a rate associated with it, therefore, when a rate increases, so does the budget.

In December of every year prior to FY2012, the Village’s water rate increased approximately 6.2% annually, which was based on a 5-year water rate study. However, a special water rate increase had to be implemented in March, 2012 of an additional 13.5% due to an increase that was placed on the Village’s water supply costs from the City of Chicago. When the City of Chicago announced its plans to significantly increase the cost of water being provided to its residents as well as the surrounding counties that it provides water to, including the Village of Hoffman Estates, we knew this was going to be a serious issue. Hoffman Estates is a member of the Joint Action Water Agency of Cook County (JAWA). JAWA is a municipal corporation consisting of seven municipalities, established to plan, construct, improve, extend, acquire, finance, operate and maintain a water supply system to serve its members. JAWA has entered into an agreement with the City of Chicago under which the City has agreed to sell quantities of Lake Michigan water sufficient to meet the projected water needs of the members through the year 2020. If the Village does not have the financial capacity to absorb any of this increase, the rate increases have to be passed on to the residents and businesses of the Village. In December of 2013, the rate increase was 9.9%. A planned 16% rate increase is part of these budgeted revenues to offset another large increase from the City of Chicago happening on January 1, 2015. Water and sewer charges make up 50.1% of all charges for services collected by the Village, totaling \$15,247,410 for 2015. This specific revenue is dedicated to all water and sewer related operations, including the purchase of water, the maintenance of equipment and administration.

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

# Major Revenues | Village of Hoffman Estates

**Charges for Services  
10-Year Analysis**

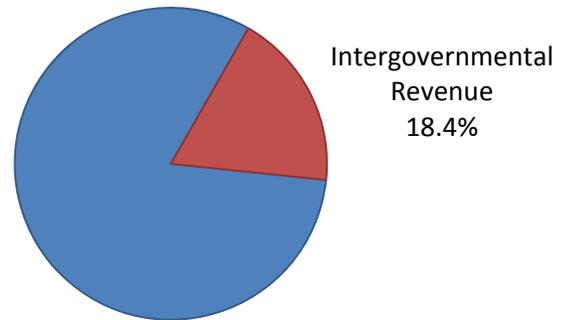


# Major Revenues | Village of Hoffman Estates

## INTERGOVERNMENTAL REVENUE

	BUDGET	ACTUAL
2006	\$ 13,314,160	\$ 13,521,809
2007	\$ 15,207,120	\$ 14,529,624
2008	\$ 16,591,450	\$ 15,102,165
2009	\$ 15,787,600	\$ 13,725,613
2010	\$ 14,140,890	\$ 15,087,491
2011	\$ 16,524,220	\$ 14,643,998
2012	\$ 14,815,810	\$ 15,166,788
2013	\$ 16,375,620	\$ 16,190,782
2014	\$ 16,187,320	
2015	\$ 19,821,300	

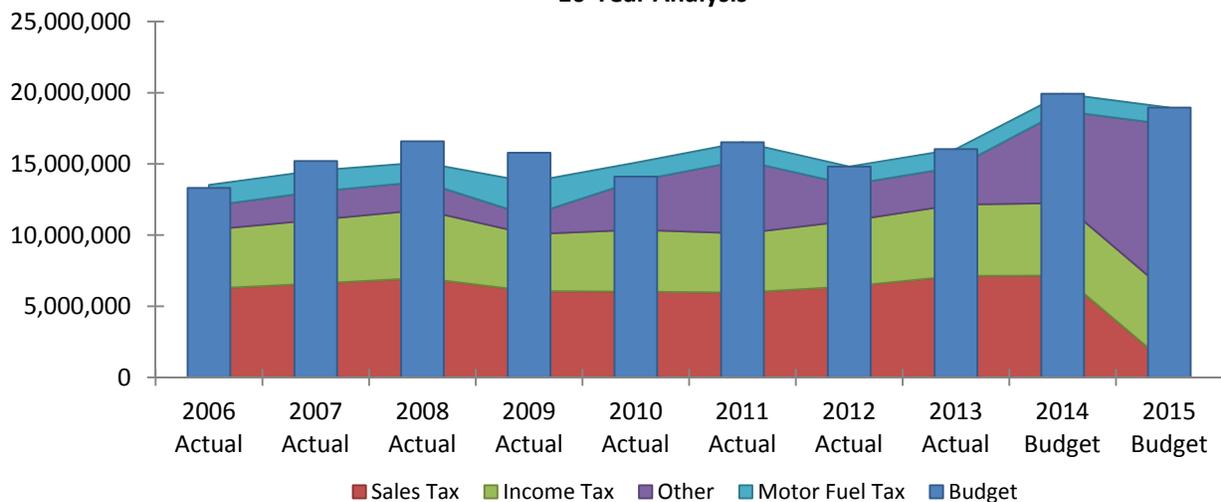
Intergovernmental Revenue to Total Revenue Budget 2015



The intergovernmental revenue class includes a variety of revenue sources that the Village receives from other governmental entities. Sales tax, income tax and local use tax are examples of tax distributions made by the State of Illinois. These revenue sources are projected based on historical trends or obvious impacts in the economy, including both major growths as experienced in 2005-2007, and major downturns experienced by the nation in 2008. An example of a more steady revenue source is motor fuel tax, which is a tax on each gallon of gasoline, combustible gas and diesel fuel sold.

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

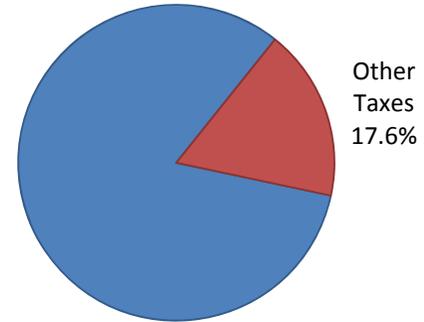
Intergovernmental Revenue 10-Year Analysis



## OTHER TAXES

	BUDGET	ACTUAL
<b>2006</b>	\$ 14,597,636	\$ 13,697,204
<b>2007</b>	\$ 16,726,051	\$ 13,478,860
<b>2008</b>	\$ 13,577,100	\$ 13,967,600
<b>2009</b>	\$ 12,577,120	\$ 14,486,846
<b>2010</b>	\$ 15,474,383	\$ 15,083,213
<b>2011</b>	\$ 15,429,528	\$ 15,446,247
<b>2012</b>	\$ 15,784,810	\$ 15,167,920
<b>2013</b>	\$ 15,793,020	\$ 16,043,288
<b>2014</b>	\$ 19,927,230	
<b>2015</b>	\$ 18,956,850	

**Other Taxes to Total Revenue  
2015 Budget**



The class of other taxes consists of a variety of revenue sources such as hotel tax, real estate transfer tax, home rule sales tax, telecommunications tax, entertainment tax, prior year property taxes and EDA property tax distribution. Other taxes represents 17.6% of the total revenues budgeted for 2015. The largest revenue source within this class is home rule sales tax, which represents 13.1% of the other tax revenue. Since the Village is classified as a home rule municipality, it has the right to impose a sales tax within its jurisdiction, with no maximum rate limit as defined by the state of Illinois. Home rule sales tax is a sales tax imposed on retailers in the Village for the privilege of selling tangible personal property at the rate of 1.0%.

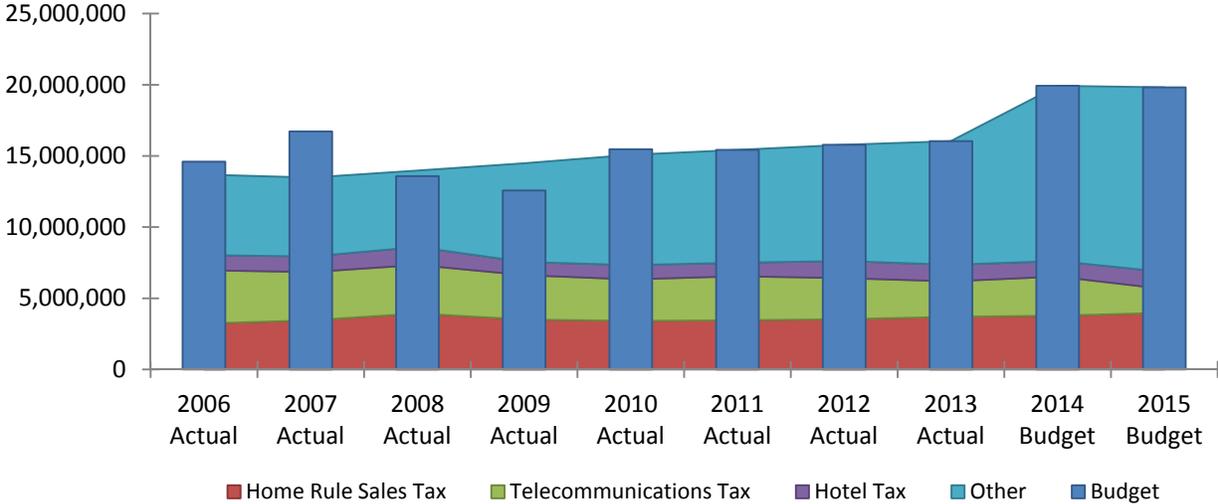
When projecting future revenue, historical trends are the primary focus, taking into account obvious impacts happening in the economy. Significant changes in the economy, such as major growths or downturns, will be reflected in budgeted revenues.

The slow recovery in the economy led to the Village Board approving several new revenue sources in October of 2013. These include: an electricity tax based on per kilowatt hour usage, a natural gas tax based on per therm usage, a local tax on motor fuel sales, and a tax on packaged liquor purchases within the Village.

A considerable increase in Other Tax Revenue can be seen in the chart below as a result of these new revenues streams.

# Major Revenues | Village of Hoffman Estates

**Other Tax Revenue  
10-Year Analysis**

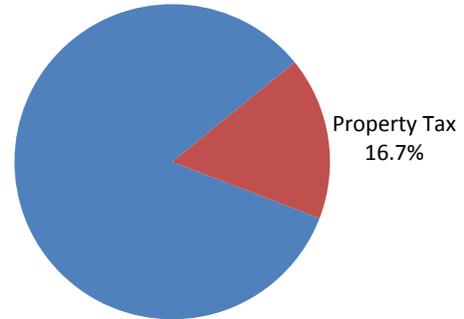


# Major Revenues | Village of Hoffman Estates

## PROPERTY TAX

	BUDGET	ACTUAL
2006	\$ 16,139,955	\$ 15,954,638
2007	\$ 16,822,632	\$ 16,514,403
2008	\$ 17,980,238	\$ 17,932,151
2009	\$ 19,168,941	\$ 15,958,350
2010	\$ 17,493,773	\$ 17,277,687
2011	\$ 17,949,088	\$ 16,657,302
2012	\$ 17,000,930	\$ 17,020,526
2013	\$ 17,100,440	\$ 16,907,162
2014	\$ 17,927,920	
2015	\$ 17,927,920	

Property Tax to Total Revenue  
2015 Budget



Property tax is the Village’s fourth largest revenue source and comprises 16.7% of the total budgeted revenue for 2015. Property tax is a value-based tax imposed on real estate property, where the county assessor’s offices value residential, commercial and industrial properties. Counties are responsible for collecting payments and remitting the Village’s portion throughout the year.

The Village levies a property tax for the General Fund, Police and Fire Pension Funds and some of the Debt Service Funds. Property taxes for 2014, which will be paid in 2015, attach as an enforceable lien on January 1, 2014 on properties assessed as of the same date. Taxes are levied on a calendar year basis by the last Tuesday of December. Tax bills are prepared and mailed by Cook and Kane County on or around February 1 and August 1 every year. Counties are responsible for collecting property taxes and remitting them periodically to the Village. The Village will receive 2014 property taxes in 2015.

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

Both of the pension fund levies are actuarially determined. Other revenues that go toward funding the pension funds then reduce these amounts. Another part of the property tax levy is for the Village’s outstanding debt service. These amounts are all determined based on the amount of principal and interest payments that will be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced.

The Village's performance measure system was developed in 2009 as part of an ongoing effort to improve the evaluation of performance and increase transparency and accountability to the public. Key indicators of performance are collected and analyzed to give increased insight into programs and services. This information helps to determine how well services are being delivered, where challenges may exist and identify potential opportunities for improvement. This information is vital to continuous improvement, especially during an economic time where we are being challenged "to do more with less." Establishing a performance measure system enhances our ability to be a forward thinking organization with a strong value on performance. Making this information available to the public also increases transparency and accountability.

Each year, the Village evaluates the effectiveness of this system and makes improvements to areas it sees fit. In 2014, the Budget Team created a new format in order to create a cohesive thought process in linking Village-wide goals, divisional goals, objectives and performance measures. This new format can be viewed in chart format within each division.

## **The Process**

The departments set goals and objectives and, where possible, tie those goals to the Village Board's goals to give valuable strategic alignment to organizational processes. The first full year of measurement under the updated system occurred in 2011. Departments completed quarterly reports of their data and attended quarterly meetings with the Village Manager's Office to review the data and make adjustments where necessary. Although the performance measurement system has evolved considerably, there are still many opportunities for improvement and increased utilization of its results.

Performance measures are present in this document for each division within each department. Each division is responsible for setting goals, objectives and performance measures which can easily be viewed in a chart format. These charts display 2015 goals, objectives and performance targets based on the data available from 2011 through 2014.

## **Performance Measure Overview**

There are various types of performance measures used in the field. The key indicators used by the Village are:

- Inputs: amount of resources dedicated to a program or service
- Outputs: quantity of services or products provided
- Efficiency: relationship between inputs to outputs that provide a measure of productivity
- Outcomes: results generated by the inputs; outcome indicators measure whether the objective was met
- Service Quality: satisfaction of residents or internal staff with a service that was provided

Not every objective will have all 5 indicators. It is dependent upon the objective and what is feasible to measure - the cost of collecting and analyzing data must be considered. Additionally, quality is preferred to quantity so focusing on a few key measures for each goal area is preferable to having multiple measures.

The performance measure system does use benchmarks to help judge performance. Benchmarks can be comparisons to past performance or comparisons to industry standards or established targets. The

Village's 2013 and 2014 actuals are documented. Based on past performance and professional judgment, staff recommended 2015 targets for performance.

**Outlook**

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

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

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

Since this is a new system, changes and revisions are continuously being made to increase its effective utilization. The Village will continue to expand upon performance measures in our mission to provide the most responsive and efficient municipal services.



# BUDGET SUMMARIES

# REVENUE & EXPENDITURE BUDGET SUMMARY

## ALL FUNDS

	2013 Actual	2014 Budget	2015 Budget	% Difference
<b>Revenues</b>				
General Fund	48,370,841	53,147,300	53,720,070	1.1%
Special Revenue Funds	21,913,813	3,782,990	5,125,440	35.5%
Debt Service Funds	3,963,841	3,895,620	3,938,510	1.1%
Capital Project Funds	7,420,298	8,470,060	13,550,170	60.0%
Enterprise Fund	24,604,561	25,507,720	29,980,630	17.5%
Internal Service Funds	2,894,794	2,725,960	2,765,030	1.4%
Trust Funds	23,667,095	9,023,800	9,365,780	3.8%
<b>Total Revenues</b>	<b>132,835,243</b>	<b>106,553,450</b>	<b>118,445,630</b>	<b>11.2%</b>
<b>Expenditures</b>				
General Fund	47,845,278	54,714,630	54,754,570	0.1%
Special Revenue Funds	21,269,935	5,862,870	7,491,290	27.8%
Debt Service Funds	4,183,284	4,046,110	4,047,450	0.0%
Capital Project Funds	9,625,636	9,750,340	15,606,450	60.1%
Enterprise Fund	25,713,040	26,969,530	28,369,850	5.2%
Internal Service Funds	2,562,159	2,889,480	3,391,530	17.4%
Trust Funds	6,956,725	7,621,100	8,110,090	6.4%
<b>Total Expenditures</b>	<b>118,156,058</b>	<b>111,854,060</b>	<b>121,771,230</b>	<b>8.9%</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>14,679,185</b>	<b>(5,300,610)</b>	<b>(3,325,600)</b>	

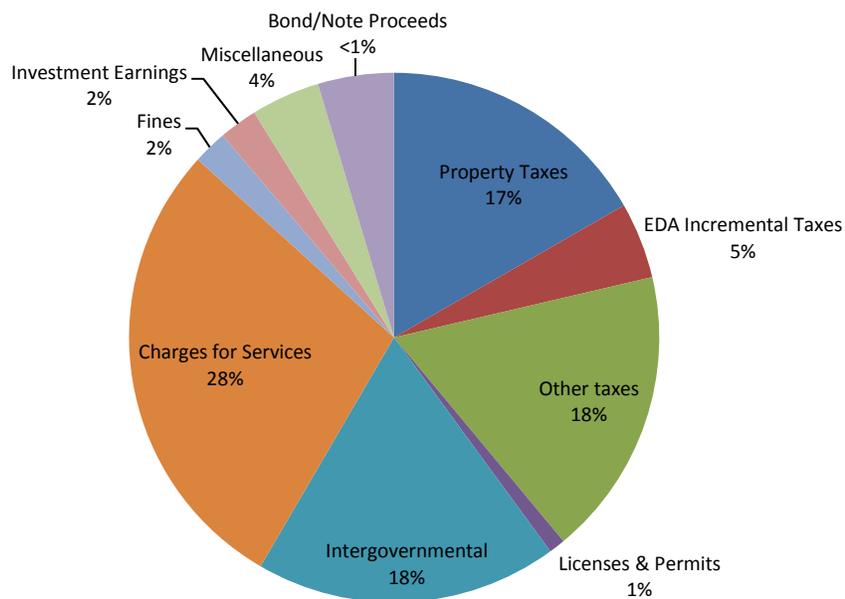
# REVENUE & EXPENDITURE

## OVERALL FINANCIAL SUMMARY - 2015 BUDGET

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Trust Funds
<b>Revenues</b>							
Property Taxes	11,304,510	-	1,550,000	-	-	-	5,113,410
EDA Incremental Taxes	-	-	-	-	-	-	-
Other taxes	17,678,650	-	532,200	3,840,000	1,856,000	-	10,000
Licenses & Permits	1,059,000	-	-	-	-	-	-
Intergovernmental	15,106,000	1,806,500	-	2,732,000	150,000	-	26,800
Charges for Services	5,596,100	2,652,000	-	-	17,733,110	2,690,420	1,765,570
Fines	1,508,000	346,360	390,000	-	-	-	-
Investment Earnings	30,000	5,300	50	18,220	3,200	6,000	2,450,000
Miscellaneous	912,810	315,280	-	2,233,500	1,055,000	-	-
Bond/Note Proceeds	-	-	-	-	5,000,000	-	-
<b>Total Revenues</b>	<b>53,195,070</b>	<b>5,125,440</b>	<b>2,472,250</b>	<b>8,823,720</b>	<b>25,797,310</b>	<b>2,696,420</b>	<b>9,365,780</b>
<b>Expenditures</b>							
Salaries and Wages	28,428,820	448,220	-	-	3,010,710	496,360	2,400
Employee Benefits	13,062,360	68,570	-	-	1,215,730	242,370	7,717,550
Misc. Employee Expenses	510,250	11,000	-	-	46,470	22,190	3,800
Commodities	1,637,770	-	-	-	277,920	28,120	1,280
Contractual Services	8,759,990	4,165,950	1,000	119,000	12,945,120	1,621,750	385,060
Debt Service	-	-	4,046,450	-	3,901,830	-	-
Depreciation Expense	-	-	-	-	-	-	-
SCA Operating Expense	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>52,399,190</b>	<b>4,693,740</b>	<b>4,047,450</b>	<b>119,000</b>	<b>21,397,780</b>	<b>2,410,790</b>	<b>8,110,090</b>
<b>Net Revenues Over (Under) Expenditures</b>	<b>795,880</b>	<b>431,700</b>	<b>(1,575,200)</b>	<b>8,704,720</b>	<b>4,399,530</b>	<b>285,630</b>	<b>1,255,690</b>
<b>Other Financing Sources (Uses)</b>							
Capital Outlay	(761,780)	(297,310)	-	(13,609,400)	(2,107,370)	(847,690)	-
Transfers In	525,000	-	1,466,260	4,726,450	4,183,320	68,610	-
Transfers Out	(2,602,990)	(2,465,240)	-	(1,878,050)	(3,723,360)	(300,000)	-
Cost Allocation	1,009,390	(35,000)	-	-	(1,141,340)	166,950	-
<b>Total</b>	<b>(1,830,380)</b>	<b>(2,797,550)</b>	<b>1,466,260</b>	<b>(10,761,000)</b>	<b>(2,788,750)</b>	<b>(912,130)</b>	<b>-</b>
Beginning Fund Balance	13,644,404	3,738,107	526,806	6,753,196	2,760,859	2,149,151	138,592,010
Increases (Decreases) in Reserve	(1,034,500)	(2,365,850)	(108,940)	(2,056,280)	1,610,780	(626,500)	1,255,690
<b>Ending Fund Balance</b>	<b>12,609,904</b>	<b>1,372,257</b>	<b>417,866</b>	<b>4,696,916</b>	<b>4,371,639</b>	<b>1,522,651</b>	<b>139,847,700</b>

# REVENUE SUMMARY BY FUNDING SOURCE

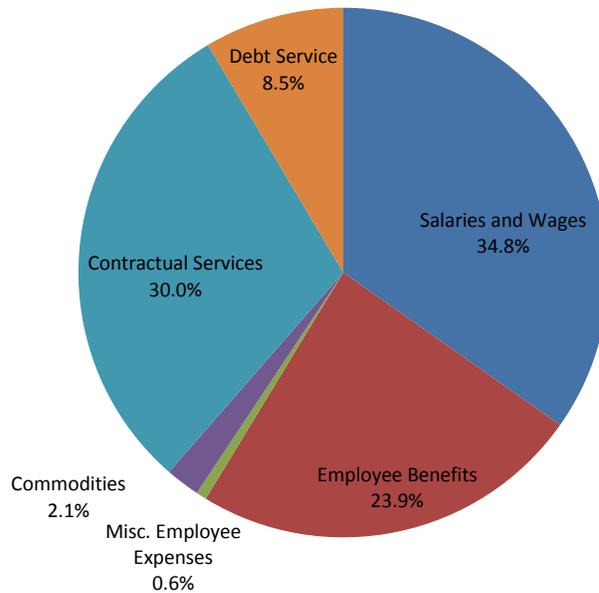
## ALL FUNDS



	2013 Actual	2014 Budget	2015 Budget	% Difference
Property Taxes	16,907,162	17,927,920	17,927,920	0.0%
EDA Incremental Taxes	18,634,104	5,350,000	5,000,000	-6.5%
Other taxes	16,043,288	19,927,230	18,956,850	-4.9%
Licenses & Permits	1,219,600	1,126,500	1,059,000	-6.0%
Intergovernmental	16,190,782	16,187,320	19,821,300	22.4%
Charges for Services	28,094,746	29,643,250	30,437,200	2.7%
Fines	1,920,339	1,775,270	2,244,360	26.4%
Investment Earnings	17,267,958	2,038,100	2,512,770	23.3%
Miscellaneous	5,364,504	3,329,440	4,516,590	35.7%
Bond/Note Proceeds	-	-	5,000,000	N/A
<b>Total Operating Revenues</b>	<b>121,642,483</b>	<b>97,305,030</b>	<b>107,475,990</b>	<b>10.5%</b>
Operating Transfers	11,192,759	9,248,420	10,969,640	18.6%
<b>Total Revenues &amp; Transfers</b>	<b>132,835,243</b>	<b>106,553,450</b>	<b>118,445,630</b>	<b>11.2%</b>

# EXPENDITURE SUMMARY BY OBJECT

## ALL FUNDS



	2013 Actual	2014 Budget	2015 Budget	% Difference
Salaries and Wages	31,204,033	31,601,700	32,386,510	2.5%
Employee Benefits	20,271,300	22,226,410	22,306,580	0.4%
Misc. Employee Expenses	452,712	502,800	593,710	18.1%
Commodities	1,622,911	1,881,630	1,945,090	3.4%
Contractual Services	21,220,455	26,372,110	27,997,870	6.2%
Debt Service	20,797,703	7,949,050	7,948,280	0.0%
Depreciation Expense	3,712,614	-	-	N/A
<b>Total Operating Expenditures</b>	<b>99,281,728</b>	<b>90,533,700</b>	<b>93,178,040</b>	<b>2.9%</b>
Capital Outlay	7,671,256	12,071,940	17,623,550	46.0%
Operating Transfers	11,203,073	9,248,420	10,969,640	18.6%
<b>Total Expenditures &amp; Transfers</b>	<b>118,156,057</b>	<b>111,854,060</b>	<b>121,771,230</b>	<b>8.9%</b>

# REVENUE & EXPENDITURE SUMMARY

## GENERAL FUND

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Revenues</b>					
Taxes	24,417,385	29,804,320	28,920,200	28,983,160	-2.8%
Licenses and Permits	1,219,600	1,126,500	918,000	1,059,000	-6.0%
Intergovernmental	14,386,548	14,329,520	15,197,350	15,106,000	5.4%
Charges for Services	5,543,204	5,582,590	5,596,490	5,596,100	0.2%
Fines and Forfeits	1,297,772	1,149,500	1,508,000	1,508,000	31.2%
Investment Earnings	15,675	14,000	32,000	30,000	114.3%
Miscellaneous	1,298,240	1,090,870	1,078,800	912,810	-16.3%
Operating Transfers	192,417	50,000	-	525,000	950.0%
<b>Total Revenues</b>	<b>48,370,841</b>	<b>53,147,300</b>	<b>53,250,840</b>	<b>53,720,070</b>	<b>1.1%</b>
<b>Expenditures</b>					
General Administration	3,345,044	3,588,940	3,469,830	3,679,960	2.5%
Police	16,748,596	17,383,480	17,307,120	17,314,990	-0.4%
Fire	12,643,132	16,372,360	16,196,210	16,476,990	0.6%
Public Works	6,318,699	8,717,210	8,976,500	8,820,800	1.2%
Development Services	4,354,070	4,689,770	4,653,690	4,681,520	-0.2%
Health & Human Services	658,756	712,230	697,790	704,670	-1.1%
Boards & Commissions	374,982	531,700	425,000	472,650	-11.1%
Operating Transfers	3,401,999	2,718,940	2,944,580	2,602,990	-4.3%
<b>Total Expenditures</b>	<b>47,845,278</b>	<b>54,714,630</b>	<b>54,670,720</b>	<b>54,754,570</b>	<b>0.1%</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>525,563</b>	<b>(1,567,330)</b>	<b>(1,419,880)</b>	<b>(1,034,500)</b>	
<b>Fund Reserves Utilized</b>	<b>-</b>	<b>1,575,760</b>	<b>1,575,760</b>	<b>1,056,710</b>	
<b>Net Revenues over Expenditures</b>	<b>525,563</b>	<b>8,430</b>	<b>155,880</b>	<b>22,210</b>	

# REVENUE DETAIL

## GENERAL FUND

Account Name	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Taxes</b>					
Property Taxes, Current	11,472,797	11,164,090	11,164,090	11,264,510	0.9%
Property Taxes, Prior	45,720	40,000	40,000	40,000	0.0%
EDA Incremental Property Taxes	-	5,000,000	5,000,000	5,000,000	0.0%
Hotel Tax	1,161,494	1,100,000	1,200,000	1,200,000	9.1%
Real Estate Transfer Tax	917,245	700,000	630,000	650,000	-7.1%
Home Rule Sales Tax	3,694,907	3,778,400	3,900,000	3,978,000	5.3%
Telecommunications Tax	2,495,732	2,750,000	1,710,450	1,677,240	-39.0%
EDA Property Tax Surplus	556,664	-	-	-	N/A
Property Taxes - B/H	50,279	30,000	51,830	50,000	66.7%
Property Taxes - Fire	1,596,433	2,516,350	2,516,350	2,517,780	0.1%
Property Taxes - Police	2,305,803	2,697,480	2,697,480	2,595,630	-3.8%
Prior Year Property Taxes - Fire	5,718	10,000	5,000	5,000	-50.0%
Prior Year Property Taxes - Police	8,003	12,000	5,000	5,000	-58.3%
EDA Prop. Tax Surplus - Fire	41,750	-	-	-	N/A
EDA Prop. Tax Surplus - Police	55,666	-	-	-	N/A
Entertainment Tax	9,174	6,000	-	-	N/A
<b>Total Taxes</b>	<b>24,417,385</b>	<b>29,804,320</b>	<b>28,920,200</b>	<b>28,983,160</b>	<b>-2.8%</b>
<b>Licenses &amp; Permits</b>					
Vehicle Licenses	4,610	5,000	-	-	N/A
Business Licenses	290,606	270,000	270,000	270,000	0.0%
Liquor Licenses	223,095	215,000	223,000	223,000	3.7%
Animal Licenses	12,830	13,500	13,000	13,000	-3.7%
Building Permits	679,404	615,000	404,000	545,000	-11.4%
Taxi/Livery Licenses	9,055	8,000	8,000	8,000	0.0%
<b>Total Licenses &amp; Permits</b>	<b>1,219,600</b>	<b>1,126,500</b>	<b>918,000</b>	<b>1,059,000</b>	<b>-6.0%</b>
<b>Intergovernmental</b>					
Sales Tax	7,131,620	7,153,600	8,095,000	8,257,000	15.4%
Local Use Tax	877,758	890,000	920,000	920,000	3.4%
Income Tax	5,004,310	5,098,400	4,950,000	5,050,000	-0.9%
Replacement Tax	258,220	290,000	250,000	250,000	-13.8%
Replacement Tax - Fire	11,826	13,400	13,400	13,400	0.0%
Replacement Tax - Police	11,826	13,400	13,400	13,400	0.0%
Grants	21,664	16,000	32,750	16,000	0.0%
Foreign Fire Insurance Tax	51,925	36,000	36,000	36,000	0.0%
Fire Protection Dist. Tax	55,001	65,000	60,000	60,000	-7.7%
Property Taxes - Road & Bridge	284,182	280,000	280,000	280,000	0.0%

(continued on next page)

## REVENUE DETAIL

### GENERAL FUND

Account Name	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
Cook County Gas Tax Rebate	11,267	13,000	11,780	11,800	-9.2%
STEP Grant Revenue	-	36,120	36,120	34,000	-5.9%
Tobacco Grant Revenue	2,297	2,200	2,200	2,200	0.0%
Emergency Ops Grant Revenue	56,645	25,000	10,000	10,000	-60.0%
BATTLE Grant Revenue	144,514	142,500	138,800	138,800	-2.6%
SAFER Grant Revenue	191,571	-	93,000	-	N/A
STP Grant Revenue	271,922	254,900	254,900	13,400	-94.7%
<b>Total Intergovernmental</b>	<b>14,386,548</b>	<b>14,329,520</b>	<b>15,197,350</b>	<b>15,106,000</b>	<b>-3.0%</b>
<b>Charges for Services</b>					
Plan Review Fees	4,500	4,000	4,000	4,000	0.0%
Hearing Fees	21,875	23,000	5,000	5,000	-78.3%
Engineering Fees	9,533	10,000	39,000	50,000	400.0%
Ambulance Fees	1,055,909	1,000,000	1,000,000	1,000,000	0.0%
Counseling Fees	29,255	24,000	25,000	25,000	4.2%
Health Clinic Fees	25,387	32,000	25,000	25,000	-21.9%
Police Hireback	411,239	390,000	400,000	400,000	2.6%
Hireback - Arena	127,986	155,400	130,000	116,550	-25.0%
Report Fees- Police	5,934	2,000	5,000	2,500	25.0%
False Alarm Fees	74,150	44,000	50,000	50,000	13.6%
Counter Sales	173	-	50	-	N/A
Smoke Detector/Lock Box	3,708	-	300	-	N/A
Lease Payments	806,787	772,050	816,000	814,000	5.4%
Cable TV Franchise Fee	494,897	485,000	485,000	485,000	0.0%
Cable TV PEG Fee	37,338	38,000	38,000	38,000	0.0%
AT&T Franchise Fee	196,870	200,000	200,000	200,000	0.0%
AT&T PEG Fee	39,374	40,000	40,000	40,000	0.0%
Fourth of July Proceeds	214,966	229,640	148,640	144,280	-37.2%
Equipment Usage	250,361	220,000	200,000	200,000	-9.1%
Employee Insurance Payments	1,070,204	1,050,000	1,070,000	1,081,270	3.0%
Passport Revenues	16,675	15,000	15,000	15,000	0.0%
Wireless Alarm Subscribers	600,134	630,000	630,000	630,000	0.0%
Backflow Prevention Audits	45,449	43,000	45,000	45,000	4.7%
Energy Audits	500	500	500	500	0.0%
Rental Inspection Fees	-	175,000	225,000	225,000	28.6%
<b>Total Charges for Services</b>	<b>5,543,204</b>	<b>5,582,590</b>	<b>5,596,490</b>	<b>5,596,100</b>	<b>0.2%</b>

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## REVENUE DETAIL

### GENERAL FUND

Account Name	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Fines &amp; Forfeits</b>					
Court Fines, County	279,102	260,000	200,000	200,000	-23.1%
Ticket Fines, Village	507,594	460,000	700,000	700,000	52.2%
Overweight Truck Permits	2,880	4,500	3,000	3,000	-33.3%
Red Light Camera Revenue	507,111	425,000	570,000	570,000	34.1%
Local Debt Recovery	1,085	-	35,000	35,000	N/A
<b>Total Fines &amp; Forfeits</b>	<b>1,297,772</b>	<b>1,149,500</b>	<b>1,508,000</b>	<b>1,508,000</b>	<b>-7.8%</b>
<b>Investment Earnings</b>					
Interest Income	16,480	14,000	30,000	30,000	114.3%
Unrealized Gain on Investments	(805)	-	2,000	-	N/A
<b>Total Investment Earnings</b>	<b>15,675</b>	<b>14,000</b>	<b>32,000</b>	<b>30,000</b>	<b>-73.3%</b>
<b>Miscellaneous</b>					
Reimbursements/Recoveries	225,582	184,600	200,000	150,000	-18.7%
Reimbursements - ITTF	-	19,500	-	19,500	0.0%
Sale of Equipment	53,922	20,400	20,300	20,400	0.0%
Miscellaneous Revenue	20,611	125,000	135,000	25,000	-80.0%
Board & Commissions Contrib.	5,907	5,000	6,000	6,000	20.0%
Sister Cities Proceeds	14,168	12,000	16,000	14,000	16.7%
HE Park District Contributions	4,500	4,500	4,500	4,500	0.0%
S. Barrington Fuel Reimburse.	57,008	65,000	60,000	60,000	-7.7%
Celebrations Comm. Contrib.	80	-	-	-	N/A
Veterans Memorial Contrib.	695	750	750	750	0.0%
Tollway Fire/Ambulance Pmts	21,700	25,000	22,250	22,250	-11.0%
Arts Commission	12,709	1,000	1,000	1,000	0.0%
Terminal Reserve Revenue	499,269	-	-	-	N/A
Benefit Fund Revenue	355,899	530,720	530,720	500,000	-5.8%
Court Supervision (from Escrow)	26,190	30,000	30,000	30,000	0.0%
DUI Reimb. (from Escrow)	-	33,000	27,410	27,410	-16.9%
Eneroc Electricity Credit	-	-	1,370	2,000	N/A
Platzkonzert Commission Cont.	-	34,400	23,500	30,000	-12.8%
<b>Total Miscellaneous</b>	<b>1,298,240</b>	<b>1,090,870</b>	<b>1,078,800</b>	<b>912,810</b>	<b>-16.3%</b>
<b>Operating Transfers</b>					
Transfer from Roselle Rd TIF	50,000	50,000	-	-	N/A
Transfer from Stormwater Mgmt	-	-	-	225,000	N/A
Transfer from Capital V & E	11,239	-	-	-	N/A
Transfer from 1997 GODS	5,829	-	-	-	N/A
Transfer from 2001 GODS	63,262	-	-	-	N/A

(continued on next page)

# REVENUE DETAIL

## GENERAL FUND

Account Name	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
Transfer from 2003 GODS	29,945	-	-	-	N/A
Transfer from 2004 GODS	32,142	-	-	-	N/A
Transfer from Insurance Fund	-	-	-	300,000	N/A
<b>Total Operating Transfers</b>	<b>192,417</b>	<b>50,000</b>	<b>0</b>	<b>525,000</b>	<b>950.0%</b>
<b>Total Revenue</b>	<b>48,370,841</b>	<b>53,147,300</b>	<b>53,250,840</b>	<b>53,720,070</b>	<b>1.1%</b>

# EXPENDITURE SUMMARY BY DEPARTMENT

## GENERAL FUND

Program	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>General Government</b>					
Legislative	391,827	443,880	409,670	376,640	-15.1%
Administration	561,618	597,840	592,860	614,980	2.9%
Legal	574,575	563,690	518,310	493,720	-12.4%
Finance	859,410	957,110	925,430	1,061,140	10.9%
Village Clerk	183,169	192,550	189,240	207,290	7.7%
Human Resource Management	470,793	505,590	497,080	551,040	9.0%
Communications	170,131	185,610	197,160	219,550	18.3%
Cable Television	133,520	142,670	140,080	155,600	9.1%
<b>Total General Government</b>	<b>3,345,044</b>	<b>3,588,940</b>	<b>3,469,830</b>	<b>3,679,960</b>	<b>2.5%</b>
<b>Police Department</b>					
Administration	1,258,746	1,372,710	1,362,010	1,357,300	-1.1%
Juvenile	481,767	511,870	506,050	509,400	-0.5%
Tactical	752,416	802,530	680,670	651,350	-18.8%
Patrol and Response	9,692,062	9,399,020	9,718,540	9,726,550	3.5%
Traffic Control	1,305,503	1,823,320	1,666,710	1,638,370	-10.1%
Investigations	1,176,959	1,192,100	1,212,150	1,217,670	2.1%
Community Relations	8,614	13,720	10,460	13,280	-3.2%
Communications	612,927	712,000	712,000	735,860	3.4%
Canine	153,378	159,620	160,580	161,980	1.5%
Special Services	152,384	152,180	152,460	152,680	0.3%
Records	301,770	349,340	322,120	321,970	-7.8%
Administrative Services	710,126	737,900	727,150	703,500	-4.7%
Emergency Operations	141,944	157,170	76,220	125,080	-20.4%
<b>Total Police Department</b>	<b>16,748,596</b>	<b>17,383,480</b>	<b>17,307,120</b>	<b>17,314,990</b>	<b>-0.4%</b>
<b>Fire Department</b>					
Administration	750,195	744,670	748,100	775,730	4.2%
Public Education	38,653	35,400	35,060	35,090	-0.9%
Suppression	6,139,937	8,110,390	8,065,310	8,036,360	-0.9%
Emergency Medical Services	5,198,714	6,850,840	6,731,680	7,060,510	3.1%
Prevention	488,240	600,760	587,770	543,500	-9.5%
Fire Stations	27,393	30,300	28,290	25,800	-14.9%
<b>Total Fire Department</b>	<b>12,643,132</b>	<b>16,372,360</b>	<b>16,196,210</b>	<b>16,476,990</b>	<b>0.6%</b>

(continued on next page)

# EXPENDITURE SUMMARY BY DEPARTMENT

## GENERAL FUND

Program	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Public Works</b>					
Administration	260,096	265,110	254,620	264,490	-0.2%
Snow and Ice Control	1,637,589	1,773,150	2,124,000	1,867,970	5.3%
Pavement Maintenance	363,686	383,070	383,640	421,170	9.9%
Forestry	871,197	2,649,010	2,601,510	2,524,790	-4.7%
Facilities	851,698	1,031,400	1,073,650	1,061,600	2.9%
Fleet Services	1,291,528	1,472,270	1,403,790	1,469,800	-0.2%
F.A.S.T.	262,153	289,330	292,000	310,000	7.1%
Storm Sewers	211,672	222,220	213,030	225,050	1.3%
Traffic Control	569,079	631,650	630,260	675,930	7.0%
<b>Total Public Works</b>	<b>6,318,699</b>	<b>8,717,210</b>	<b>8,976,500</b>	<b>8,820,800</b>	<b>1.2%</b>
<b>Development Services</b>					
Administration	241,008	315,360	313,610	386,430	22.5%
Planning	510,617	610,220	656,710	522,670	-14.3%
Code Enforcement	1,012,225	1,039,670	947,550	1,196,000	15.0%
Transportation & Engineering	1,174,374	1,207,120	1,231,550	1,268,940	5.1%
Economic Development	1,415,846	1,517,400	1,504,270	1,307,480	-13.8%
<b>Total Development Services</b>	<b>4,354,070</b>	<b>4,689,770</b>	<b>4,653,690</b>	<b>4,681,520</b>	<b>-0.2%</b>
<b>Health &amp; Human Services</b>					
Health & Human Services	658,756	712,230	697,790	704,670	-1.1%
<b>Total Health &amp; Human Services</b>	<b>658,756</b>	<b>712,230</b>	<b>697,790</b>	<b>704,670</b>	<b>-1.1%</b>
<b>Boards &amp; Commissions</b>					
Fourth of July Commission	203,135	219,730	184,830	175,280	-20.2%
Fire and Police Commission	25,297	117,500	57,780	95,180	-19.0%
Misc. Boards & Commissions	146,549	194,470	182,390	202,190	4.0%
<b>Total Boards &amp; Commissions</b>	<b>374,982</b>	<b>531,700</b>	<b>425,000</b>	<b>472,650</b>	<b>-11.1%</b>
<b>General Fund Total before Operating Transfers</b>	<b>44,443,279</b>	<b>51,995,690</b>	<b>51,726,140</b>	<b>52,151,580</b>	<b>0.3%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY DEPARTMENT

### GENERAL FUND

Program	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Operating Transfers</b>					
to 2008 GODS	999,187	999,190	999,190	999,190	0.0%
to 2009 GODS	134,000	134,000	134,000	134,000	0.0%
to Municipal Waste System	-	125,000	125,000	-	N/A
to Capital Improvement	373,996	-	-	60,000	N/A
to Road Improvement	-	-	-	32,000	N/A
to Capital Vehicle & Equipment	17,500	-	-	470,640	N/A
to Sears Centre Operating	1,804,127	1,386,660	1,386,660	800,000	-42.3%
to Information System	73,189	74,090	74,730	68,610	-7.4%
to Water & Sewer Fund	-	-	-	38,550	N/A
to Stormwater Management	-	-	225,000	-	N/A
<b>Total Operating Transfers</b>	<b>3,401,999</b>	<b>2,718,940</b>	<b>2,944,580</b>	<b>2,602,990</b>	<b>-4.3%</b>
<b>Total Expenditures</b>	<b>47,845,278</b>	<b>54,714,630</b>	<b>54,670,720</b>	<b>54,754,570</b>	<b>0.1%</b>

# EXPENDITURE SUMMARY BY OBJECT

## GENERAL FUND

Object	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Salaries &amp; Wages</b>					
General Administration	2,003,786	2,070,840	2,066,040	2,169,450	4.8%
Police	9,908,621	9,803,920	9,885,830	9,945,040	1.4%
Fire	8,150,115	10,065,560	9,952,710	10,262,280	2.0%
Public Works	2,833,938	3,131,300	3,258,280	3,268,580	4.4%
Development Services	2,011,440	2,179,050	2,121,840	2,309,790	6.0%
Health & Human Services	392,145	409,430	402,630	416,930	1.8%
Boards & Commissions	39,243	52,660	40,010	56,750	7.8%
<b>Total Salaries &amp; Wages</b>	<b>25,339,287</b>	<b>27,712,760</b>	<b>27,727,340</b>	<b>28,428,820</b>	<b>2.6%</b>
<b>Employee Benefits</b>					
General Administration	767,538	902,620	891,880	944,610	4.7%
Police	4,825,799	5,168,540	5,124,530	4,906,920	-5.1%
Fire	3,416,169	4,721,830	4,691,630	4,585,120	-2.9%
Public Works	1,258,245	1,420,140	1,436,220	1,409,850	-0.7%
Development Services	932,774	967,970	985,260	997,010	3.0%
Health & Human Services	187,962	195,150	192,630	188,860	-3.2%
Boards & Commissions	29,934	32,170	30,690	29,990	-6.8%
<b>Total Employee Benefits</b>	<b>11,418,421</b>	<b>13,408,420</b>	<b>13,352,840</b>	<b>13,062,360</b>	<b>-2.6%</b>
<b>Misc. Employee Benefits</b>					
General Administration	32,694	43,750	42,580	56,390	28.9%
Police	141,911	151,120	124,630	168,770	11.7%
Fire	165,012	155,580	166,030	186,820	20.1%
Public Works	32,872	35,500	39,650	42,840	20.7%
Development Services	29,522	39,260	35,910	49,800	26.8%
Health & Human Services	2,100	3,110	3,110	3,750	20.6%
Boards & Commissions	700	2,530	1,380	1,880	-25.7%
<b>Total Misc. Employee Benefits</b>	<b>404,811</b>	<b>430,850</b>	<b>413,290</b>	<b>510,250</b>	<b>18.4%</b>
<b>Commodities</b>					
General Administration	177,458	181,040	176,580	182,970	1.1%
Police	69,260	79,040	74,980	88,840	12.4%
Fire	75,882	70,790	69,610	69,030	-2.5%
Public Works	1,021,066	1,221,100	1,356,160	1,242,040	1.7%
Development Services	16,505	17,150	16,460	20,610	20.2%
Health & Human Services	21,846	31,760	30,090	32,600	2.6%
Boards & Commissions	1,057	1,430	1,280	1,680	17.5%
<b>Total Commodities</b>	<b>1,383,074</b>	<b>1,602,310</b>	<b>1,725,160</b>	<b>1,637,770</b>	<b>2.2%</b>

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# EXPENDITURE SUMMARY BY OBJECT

## GENERAL FUND

Object	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Contractual Services</b>					
General Administration	922,746	989,750	898,160	803,120	-18.9%
Police	1,735,574	2,127,350	2,051,570	2,144,280	0.8%
Fire	1,078,193	1,286,410	1,245,550	1,302,350	1.2%
Public Works	1,481,355	2,661,720	2,640,460	2,695,400	1.3%
Development Services	1,439,255	1,566,350	1,557,790	1,369,960	-12.5%
Health & Human Services	54,703	72,780	69,330	62,530	-14.1%
Boards & Commissions	304,048	442,910	351,640	382,350	-13.7%
<b>Total Contractual Services</b>	<b>7,015,874</b>	<b>9,147,270</b>	<b>8,814,500</b>	<b>8,759,990</b>	<b>-4.2%</b>
<b>Capital Outlay</b>					
General Administration	8,395	100	100	10,100	10000.0%
Police	67,432	53,510	45,580	61,140	14.3%
Fire	73,182	72,190	70,680	71,390	-1.1%
Public Works	35,139	696,200	695,850	614,050	-11.8%
Development Services	-	7,500	7,000	5,100	N/A
<b>Total Capital Outlay</b>	<b>184,147</b>	<b>829,500</b>	<b>819,210</b>	<b>761,780</b>	<b>-8.2%</b>
<b>Operating Transfers</b>					
to 2008 GODS	999,187	999,190	999,190	999,190	0.0%
to 2009 GODS	134,000	134,000	134,000	134,000	0.0%
to Municipal Waste System	-	125,000	125,000	-	N/A
to Capital Improvement	373,996	-	-	60,000	N/A
to Road Improvement	-	-	-	32,000	N/A
to Capital Vehicle & Equipment	17,500	-	-	470,640	N/A
to Sears Centre Operating	1,804,127	1,386,660	1,386,660	800,000	-42.3%
to Information System	73,189	74,090	74,730	68,610	-7.4%
to Water & Sewer Fund	-	-	-	38,550	N/A
to Stormwater Management	-	-	225,000	-	N/A
<b>Total Operating Transfers</b>	<b>3,401,999</b>	<b>2,718,940</b>	<b>2,944,580</b>	<b>2,602,990</b>	<b>-4.3%</b>
<b>Cost Allocations</b>					
Water Fund Cost Allocation	(942,686)	(1,083,420)	(1,091,200)	(974,390)	-10.1%
EDA Fund Cost Allocation	(315,420)	-	-	-	N/A
CDBG Fund Cost Allocation	(44,230)	(52,000)	(35,000)	(35,000)	-32.7%
<b>Total Cost Allocations</b>	<b>(1,302,336)</b>	<b>(1,135,420)</b>	<b>(1,126,200)</b>	<b>(1,009,390)</b>	<b>-11.1%</b>
<b>Total - All Objects</b>	<b>47,845,278</b>	<b>54,714,630</b>	<b>54,670,720</b>	<b>54,754,570</b>	<b>0.1%</b>

# REVENUE SUMMARY BY FUND

## OTHER FUNDS

	2013	2014	2014	2015	%
	Actual	Budget	Estimate	Budget	Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	1,528,503	1,225,500	1,500,120	1,228,000	0.2%
Asset Seizure	250,250	275,870	187,920	346,760	25.7%
EDA Administration	4,458,069	-	2,980	1,500	N/A
EDA General Account	14,174,258	350,000	15,397,690	-	N/A
Municipal Waste System	1,201,291	1,325,120	1,438,380	2,967,580	123.9%
E-911	22,719	23,000	21,620	21,600	-6.1%
Roselle Road TIF	159,365	201,500	29,010	-	N/A
Community Dev. Block Grant	119,358	382,000	573,000	560,000	46.6%
<b>Total Special Revenue Funds</b>	<b>21,913,813</b>	<b>3,782,990</b>	<b>19,150,720</b>	<b>5,125,440</b>	<b>35.5%</b>
<b>Debt Service Funds</b>					
2008 G.O. Debt Service	1,332,250	1,332,260	1,332,260	1,332,260	0.0%
2009 G.O. Debt Service	2,626,576	2,563,360	2,607,910	2,606,250	1.7%
2005 EDA TIF Bond	5,015	-	40	-	N/A
<b>Total Debt Service Funds</b>	<b>3,963,841</b>	<b>3,895,620</b>	<b>3,940,210</b>	<b>3,938,510</b>	<b>1.1%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	5,355,923	7,452,450	7,579,930	2,093,220	-71.9%
Road Improvements	-	-	225,000	10,688,670	N/A
Capital Vehicle & Equipment	235,878	259,990	187,910	654,060	151.6%
Capital Replacement	57,640	3,000	3,200	2,000	-33.3%
Central Rd Corridor Improvement	77	200	600	600	200.0%
Hoffman Blvd Bridge Maintenance	371	400	670	100,670	25067.5%
Western Corridor	69,537	600	8,000	8,000	1233.3%
Traffic Improvement	65,139	150	540	450	200.0%
EDA Series 1991 Project	756	1,000	3,000	1,500	50.0%
West. Area Traffic Improvement	377	500	200	200	-60.0%
Central Area Impact Fee	478,162	375,100	157,980	800	-99.8%
West. Area Rd. Impact Fee	1,156,404	376,670	5,500	-	-100.0%
2008 Project	23	-	10	-	N/A
2009 Project	11	-	-	-	N/A
<b>Total Capital Projects Funds</b>	<b>7,420,298</b>	<b>8,470,060</b>	<b>8,172,540</b>	<b>13,550,170</b>	<b>60.0%</b>

(continued on next page)

# REVENUE SUMMARY BY FUND

## OTHER FUNDS

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	13,891,087	15,835,410	14,090,170	20,733,560	30.9%
Stormwater Management	-	400,100	1,575,100	475,100	N/A
Sears Centre Operating	6,699,268	5,367,900	5,334,530	4,867,700	-9.3%
2005A G.O. Debt Service	4,014,205	3,904,310	3,904,310	3,904,270	0.0%
<b>Total Enterprise Funds</b>	<b>24,604,561</b>	<b>25,507,720</b>	<b>24,904,110</b>	<b>29,980,630</b>	<b>17.5%</b>
<b>Internal Service Funds</b>					
Insurance	1,729,653	1,428,030	1,361,630	1,480,060	3.6%
Information Systems	1,165,141	1,297,930	1,310,930	1,284,970	-1.0%
<b>Total Internal Service Funds</b>	<b>2,894,794</b>	<b>2,725,960</b>	<b>2,672,560</b>	<b>2,765,030</b>	<b>1.4%</b>
<b>Trust Funds</b>					
Police Pension	11,897,960	4,624,670	6,803,060	4,705,440	1.7%
Firefighters Pension	11,769,135	4,399,130	5,013,980	4,660,340	5.9%
<b>Total Trust Funds</b>	<b>23,667,095</b>	<b>9,023,800</b>	<b>11,817,040</b>	<b>9,365,780</b>	<b>3.8%</b>
<b>Total Other Funds</b>	<b>84,464,402</b>	<b>53,406,150</b>	<b>70,657,180</b>	<b>64,725,560</b>	<b>21.2%</b>

# EXPENDITURE SUMMARY BY FUND

## OTHER FUNDS

	2013	2014	2014	2015	%
	Actual	Budget	Estimate	Budget	Difference
<b>Special Revenue Funds</b>					
Motor Fuel Tax	930,821	1,753,520	1,975,250	2,281,360	30.1%
Asset Seizure	232,252	293,820	187,620	363,710	23.8%
EDA Administration	4,393,733	441,440	383,040	345,960	-21.6%
EDA General Account	14,174,258	350,000	15,397,690	-	N/A
Municipal Waste System	1,211,350	1,374,500	1,362,470	2,947,690	114.5%
E-911	26,359	46,420	26,420	26,420	-43.1%
Roselle Road TIF	171,881	1,221,170	11,170	962,700	-21.2%
Community Dev. Block Grant	119,358	382,000	573,000	560,000	46.6%
Higgins/Hassell TIF	9,923	-	2,600	3,450	N/A
<b>Total Special Revenue Funds</b>	<b>21,269,935</b>	<b>5,862,870</b>	<b>19,919,260</b>	<b>7,491,290</b>	<b>27.8%</b>
<b>Debt Service Funds</b>					
1997 A & B GO Debt Service	5,829	-	-	-	N/A
2001 G.O. Refunding	63,262	-	-	-	N/A
2003 G.O. Refunding	29,945	-	-	-	N/A
2004 G.O. Refunding	32,142	-	-	-	N/A
2008 G.O. Debt Service	1,332,750	1,332,750	1,332,750	1,332,750	0.0%
2009 G.O. Debt Service	2,714,356	2,713,360	2,713,360	2,714,700	0.0%
2005 EDA TIF Bond	5,000	-	1,000	-	N/A
<b>Total Debt Service Funds</b>	<b>4,183,284</b>	<b>4,046,110</b>	<b>4,047,110</b>	<b>4,047,450</b>	<b>0.0%</b>
<b>Capital Projects Funds</b>					
Capital Improvements	5,214,608	8,009,130	7,995,990	2,252,810	-71.9%
Road Improvements	-	-	-	10,911,670	N/A
Capital Vehicle & Equipment	385,711	405,690	327,620	610,490	50.5%
Capital Replacement	1,970,996	321,090	321,090	396,480	23.5%
Central Rd Corridor Improvement	-	-	-	-	N/A
Hoffman Blvd Bridge Maintenance	-	4,000	3,000	104,000	N/A
Western Corridor	149,662	-	-	-	N/A
Traffic Improvement	245,342	10,000	60,000	10,000	0.0%
EDA Series 1991 Project	144,423	250,260	936,590	1,321,000	427.9%
Central Area Impact Fee	365,264	375,000	263,060	-	N/A
West. Area Rd. Impact Fee	1,120,969	375,170	487,150	-	N/A
2009 Project	28,661	-	-	-	N/A
<b>Total Capital Projects Funds</b>	<b>9,625,636</b>	<b>9,750,340</b>	<b>10,394,500</b>	<b>15,606,450</b>	<b>60.1%</b>

(continued on next page)

## EXPENDITURE SUMMARY BY FUND

### OTHER FUNDS

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget	% Difference
<b>Enterprise Funds</b>					
Waterworks and Sewerage	15,510,157	17,313,220	15,834,200	18,640,520	7.7%
Stormwater Management	-	400,000	1,505,000	485,000	21.3%
Sears Centre Operating	6,307,673	5,352,000	5,185,990	5,340,060	-0.2%
2005 A G.O. Debt Service	3,895,210	3,904,310	3,904,310	3,904,270	0.0%
<b>Total Enterprise Funds</b>	<b>25,713,040</b>	<b>26,969,530</b>	<b>26,429,500</b>	<b>28,369,850</b>	<b>5.2%</b>
<b>Internal Service Funds</b>					
Insurance	1,338,859	1,426,530	1,421,630	1,806,560	26.6%
Information Systems	1,223,300	1,462,950	1,271,110	1,584,970	8.3%
<b>Total Internal Service Funds</b>	<b>2,562,159</b>	<b>2,889,480</b>	<b>2,692,740</b>	<b>3,391,530</b>	<b>17.4%</b>
<b>Trust Funds</b>					
Police Pension	3,487,852	3,856,680	3,893,150	4,026,090	4.4%
Firefighters Pension	3,468,873	3,764,420	3,859,610	4,084,000	8.5%
<b>Total Trust Funds</b>	<b>6,956,725</b>	<b>7,621,100</b>	<b>7,752,760</b>	<b>8,110,090</b>	<b>6.4%</b>
<b>Total Other Funds</b>	<b>70,310,780</b>	<b>57,139,430</b>	<b>71,235,870</b>	<b>67,016,660</b>	<b>17.3%</b>

## 2014 LEVY YEAR PROPERTY TAX ANALYSIS

Levy Year	Fiscal Year	(1) Corporate	(2) Police Pension	(3) Fire Pension	(5) Bond & Interest	Less Abate.	Sub-total Levy
2005	2006	8,903,910	1,341,910	1,034,406	3,959,011	(2,415,596)	12,823,641
2006	2007	9,297,880	1,510,337	1,106,754	6,169,657	(4,626,241)	13,458,387
2007	2008	9,843,180	1,630,564	1,203,710	8,009,307	(6,430,891)	14,255,870
2008	2009	10,443,180	1,754,998	1,390,335	9,467,796	(7,917,796)	15,138,513
2009	2010	10,793,180	2,323,041	1,970,552	10,396,351	(8,846,051)	16,637,073
2010	2011	11,000,000	2,275,714	1,975,214	9,517,116	(7,967,116)	16,800,928
2011	2012	11,606,620	2,213,860	1,630,450	8,267,969	(6,717,969)	17,000,930
2012	2013	11,606,620	2,325,870	1,617,950	7,941,316	(6,391,316)	17,100,440
2013	2014	11,164,090	2,697,480	2,516,350	7,944,411	(6,394,411)	17,927,920
2014	2015	11,264,510	2,595,630	2,517,780	7,945,707	(6,395,707)	17,927,920
Inc (Dec) over PY		100,420	(101,850)	1,430	1,296	(1,296)	-
Percent Inc (Dec)		0.9%	-3.8%	0.1%	0.0%	0.0%	0.0%

(continued below)

Levy Year	Fiscal Year	Loss & Cost 2%	Total Extension	(6) EAV	Rate	Inc (Dec) Over Prior Yr	Inc (Dec) in EAV
2005	2006	256,473	13,080,114	1,451,884,884	0.901	-3.5%	8.1%
2006	2007	269,168	13,727,555	1,509,125,778	0.910	1.0%	3.9%
2007	2008	285,117	14,540,987	1,773,557,976	0.820	-9.9%	17.5%
2008	2009	302,771	15,441,284	1,885,037,469	0.820	0.0%	6.3%
2009	2010	332,742	16,969,815	1,912,123,092	0.888	8.3%	1.4%
2010	2011	336,020	17,136,948	1,739,393,365	0.986	11.0%	-9.0%
2011	2012	340,019	17,340,949	1,553,747,288	1.116	13.2%	-10.7%
2012	2013	342,009	17,442,449	1,425,389,519	1.224	9.7%	-8.3%
2013	2014	358,558	18,286,478	1,256,082,214	1.456	19.0%	-11.9%
2014	2015	358,558	18,286,478	1,130,473,993	1.618	11.1%	-10.0%
Inc (Dec) over PY		0	0	(125,608,221)	0.162		
Percent Inc (Dec)		0.0%	0.0%	-10.0%	11.1%		

# FULL-TIME EQUIVALENT SUMMARY

## BY DEPARTMENT

Department/Division	2013 Actual	2014 Budget	2015 Budget	Change from Prior Year
<b>General Government</b>				
Legislative	1.09	1.09	1.09	0.00
Administration	3.35	3.35	3.35	0.00
Legal	1.50	1.50	1.50	0.00
Finance	11.65	11.65	12.07	0.42
Village Clerk	2.63	2.70	2.70	0.00
Human Resource Management	3.80	3.80	5.26	1.46
Communications	1.00	1.00	1.50	0.50
Cable Television	1.00	1.63	1.63	0.00
<b>Total General Government</b>	<b>26.02</b>	<b>26.72</b>	<b>29.10</b>	<b>2.38</b>
<b>Police Department</b>				
Administration	6.00	6.00	6.00	0.00
Juvenile	3.65	3.25	3.25	0.00
Tactical	5.00	5.00	4.00	(1.00)
Patrol & Response	60.75	59.75	62.75	3.00
Traffic Control	8.00	8.00	7.00	(1.00)
Investigations	8.00	8.00	8.00	0.00
Canine	1.00	1.00	1.00	0.00
Records	5.18	5.18	4.68	(0.50)
Administrative Services	9.00	9.00	9.00	0.00
Emergency Operations	1.00	1.00	0.50	(0.50)
<b>Total Police Department</b>	<b>107.58</b>	<b>106.18</b>	<b>106.18</b>	<b>0.00</b>
<b>Fire Department</b>				
Administration	2.80	2.80	2.80	0.00
Public Education	0.10	0.10	0.10	0.00
Suppression	49.55	49.55	48.05	(1.50)
Emergency Medical Services	35.30	44.55	46.05	1.50
Prevention	2.10	2.50	2.33	(0.17)
<b>Total Fire Department</b>	<b>89.85</b>	<b>99.50</b>	<b>99.33</b>	<b>(0.17)</b>
<b>Information Systems</b>	<b>6.73</b>	<b>6.73</b>	<b>6.73</b>	<b>0.00</b>

(continued on next page)

# FULL-TIME EQUIVALENT SUMMARY

## BY DEPARTMENT

Department/Division	2013 Actual	2014 Budget	2015 Budget	Change from Prior Year
<b>Public Works</b>				
Administration	1.50	1.50	1.50	0.00
Snow & Ice Control	7.34	7.34	7.34	0.00
Pavement Maintenance	3.11	3.11	3.11	0.00
Forestry	6.34	9.54	10.42	0.88
Facilities	4.05	4.05	4.05	0.00
Fleet Services	4.30	4.30	4.80	0.50
F.A.S.T.	0.73	0.93	0.93	0.00
Storm Sewers	1.49	1.49	1.49	0.00
Traffic Control	3.49	3.49	3.49	0.00
<b>Total Public Works</b>	<b>32.35</b>	<b>35.75</b>	<b>37.13</b>	<b>1.38</b>
<b>Development Services</b>				
Administration	1.40	1.40	2.40	1.00
Planning	5.02	6.30	4.80	(1.50)
Code Enforcement	10.37	10.98	13.13	2.15
Transportation & Engineering	9.11	9.59	9.92	0.33
Economic Development	2.30	2.30	2.30	0.00
<b>Total Development Services</b>	<b>28.20</b>	<b>30.57</b>	<b>32.55</b>	<b>1.98</b>
<b>Total Health &amp; Human Services</b>	<b>7.20</b>	<b>7.20</b>	<b>7.20</b>	<b>0.00</b>
<b>Misc. Boards &amp; Commissions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>EDA Administration Fund</b>				
Police	4.00	4.00	3.00	(1.00)
Fire	19.65	0.00	0.00	0.00
Public Works	1.08	0.00	0.00	0.00
Administration	1.51	0.00	0.00	0.00
<b>Total EDA Administration</b>	<b>26.24</b>	<b>4.00</b>	<b>3.00</b>	<b>(1.00)</b>
<b>Water &amp; Sewer Fund</b>				
Water	23.54	24.54	24.54	0.00
Sewer	12.02	12.02	12.02	0.00
Water Billing	3.00	3.00	3.00	0.00
<b>Total Water &amp; Sewer</b>	<b>38.56</b>	<b>39.56</b>	<b>39.56</b>	<b>0.00</b>
<b>Asset Seizure Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Municipal Waste System</b>	<b>0.00</b>	<b>0.00</b>	<b>0.88</b>	<b>0.88</b>
<b>Total FTE's</b>	<b>363.73</b>	<b>358.21</b>	<b>363.66</b>	<b>5.45</b>

## CHANGES IN STAFFING LEVELS FROM 2014 TO 2015

Position Title	Dept	Division	FTE's	Action
Customer Service Rep, PT	Gen Govt	Finance	(0.05)	Decrease in work hours
Customer Service Rep, PT	Gen Govt	Finance	(0.15)	Decrease in work hours
Customer Service Supervisor	Gen Govt	Finance	0.50	New position
Accounts Payable Clerk, PT	Gen Govt	Finance	0.13	Position reclassification
Administrative Staff, PT	Gen Govt	HRM	0.63	New Position
HRM Coordinator	Gen Govt	HRM	0.83	New position
Communications Specialist, PT	Gen Govt	Communications	0.50	New position
Police Officer	Police	Tactical	(1.00)	Position reclassification
Police Officer	Police	Traffic Control	(1.00)	Position reclassification
Police Officer	Police	Patrol & Response	1.00	Position reclassification
Police Officer	Police	Patrol & Response	1.00	Position reclassification
Police Officer	Police	Patrol & Response	1.00	Position reclassification
Staff Assistant -Pol, PT	Police	Records	(0.50)	Position eliminated
Emergency Mgt Coord, PT	Police	Emergency Operations	(0.50)	Decrease in work hours
Firefighter/Paramedic	Fire	Suppression	0.50	Position reclassification
Firefighter/Paramedic	Fire	Suppression	0.50	Position reclassification
Firefighter/Paramedic	Fire	Suppression	0.50	Position reclassification
Firefighter/Paramedic	Fire	Emergency Medical Svcs	(0.50)	Position reclassification
Firefighter/Paramedic	Fire	Emergency Medical Svcs	(0.50)	Position reclassification
Firefighter/Paramedic	Fire	Emergency Medical Svcs	(0.50)	Position reclassification
Chief Insp/Fire Insp	Fire	Prevention	(0.40)	Position reclassification
Code Enf Ofcr/Fire Insp	Fire	Prevention	(0.50)	Position eliminated
Rental Inspector PT	Fire	Prevention	0.73	New position
Seasonal Intern	Public Works	Forestry	0.22	Increase in work hours
Seasonal Intern	Public Works	Forestry	0.22	Increase in work hours
Seasonal Intern	Public Works	Forestry	0.22	Increase in work hours
Seasonal Intern	Public Works	Forestry	0.22	Increase in work hours
Fleet Custodian PT	Public Works	Fleet	0.50	New position
Management Analyst	Dev Svcs	Administration	1.00	Position reclassification
Management Analyst	Dev Svcs	Planning	(1.00)	Position reclassification
Dev Svcs Coordinator	Dev Svcs	Planning	(0.50)	Position reclassification
Dev Svcs Coordinator	Dev Svcs	Code Enforcement	0.50	Position reclassification
Chief Insp/Fire Insp	Dev Svcs	Code Enforcement	0.40	Position reclassification
Seasonal Code Enf Insp, PT	Dev Svcs	Code Enforcement	0.23	New position
Seasonal Code Enf Insp, PT	Dev Svcs	Code Enforcement	0.23	New position
Administrative Staff Asst, PT	Dev Svcs	Code Enforcement	0.25	Position reclassification

(continued on next page)

## CHANGES IN STAFFING LEVELS FROM 2014 TO 2015

Position Title	Dept	Division	FTE's	Action
Customer Service Rep, PT	Dev Svcs	Code Enforcement	(0.05)	Decrease in work hours
Customer Service Rep, PT	Dev Svcs	Code Enforcement	(0.15)	Decrease in work hours
Code Enf Ofcr/Fire Insp	Dev Svcs	Code Enforcement	(0.50)	Position eliminated
Admin Staff Rental Insp	Dev Svcs	Code Enforcement	0.12	Position reclassification
Customer Service Supervisor	Dev Svcs	Code Enforcement	0.50	New position
Administrative Staff Asst, PT	Dev Svcs	Code Enforcement	0.13	Position reclassification
Code Enf Ofcr	Dev Svcs	Code Enforcement	1.00	New position
Code Enf Ofcr/Fire Insp PT	Dev Svcs	Code Enforcement	(0.50)	Position eliminated
Administrative Staff Asst, PT	Dev Svcs	Transportation & Engin.	(0.13)	Position reclassification
Bike Path Patrol PT	Dev Svcs	Transportation & Engin.	0.46	New Positions
Police Officer	EDA	Police	(1.00)	Position reclassification
Muni Waste Customer Service Rep PT	Mun Wast	Municipal Waste System	0.63	New Position
Water Customer Service Rep PT	Mun Wast	Municipal Waste System	0.13	Increase in work hours
Water Customer Service Rep PT	Mun Wast	Municipal Waste System	0.13	Increase in work hours
<b>Total</b>			<b>5.45</b>	

# PROJECTED IMPACT OF FISCAL YEAR 2015

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>General Fund</b>	13,644,404	53,195,070	52,151,580	525,000	2,602,990	12,609,904
<b>Special Revenue Funds</b>						
EDA Administration	820,353	1,500	345,960	-	-	475,893
EDA General Account	-	-	-	-	-	-
Motor Fuel Tax	1,509,508	1,228,000	101,000	-	2,180,360	456,148
Com. Dev. Block Grant	1	560,000	345,000	-	215,000	1
E-911	73,341	21,600	26,420	-	-	68,521
Asset Seizure	129,155	346,760	293,830	-	69,880	112,205
Municipal Waste System	218,238	2,967,580	2,947,690	-	-	238,128
Roselle Rd TIF	1,000,035	-	962,700	-	-	37,335
Higgins/Hassell TIF	(12,524)	-	3,450	-	-	(15,974)
<b>Debt Service Funds</b>						
2008 G.O. Debt Service	68,226	-	1,332,750	1,332,260	-	67,736
2009 G.O. Debt Service	422,664	2,472,250	2,714,700	134,000	-	314,214
2005 EDA TIF Bond	35,916	-	-	-	-	35,916
<b>Capital Project Funds</b>						
Capital Improvements	236,464	1,763,500	970,500	329,720	1,282,310	76,874
Road Improvements	225,000	7,046,000	10,911,670	3,642,670	-	2,000
Capital Vehicle & Equipment	(43,528)	-	610,490	654,060	-	42
Capital Replacement	1,979,821	2,000	356,740	-	39,740	1,585,341
Central Rd Corridor Improv.	254,633	600	-	-	-	255,233
Hoffman Blvd Bridge Maint.	342,105	670	104,000	100,000	-	338,775
Western Corridor	447,943	8,000	-	-	-	455,943
Traffic Improvement	119,468	450	-	-	10,000	109,918
EDA Series 1991 Project	2,545,868	1,500	775,000	-	546,000	1,226,368
Western Area Traffic Improv.	141,004	200	-	-	-	141,204
Central Area Impact Fee	49,020	800	-	-	-	49,820
West. Area Rd. Impact Fee	421,370	-	-	-	-	421,370
2008 Project	30,108	-	-	-	-	30,108
2009 Project	3,920	-	-	-	-	3,920
<b>Enterprise funds</b>						
Water & Sewer	444,756	20,252,510	18,044,430	481,050	596,090	2,537,796
Stormwater Management	70,100	475,100	260,000	-	225,000	60,200
Sears Centre Operating	1,245,624	4,067,700	2,437,790	800,000	2,902,270	773,264
2005A G.O. Debt Service	1,000,379	1,002,000	3,904,270	2,902,270	-	1,000,379

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## PROJECTED IMPACT OF FISCAL YEAR 2015

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
<b>Internal Service Funds</b>						
Insurance	1,634,670	1,480,060	1,506,560	-	300,000	1,308,170
Information Systems	514,481	1,216,360	1,584,970	68,610	-	214,481
<b>Trust &amp; Agency Funds</b>						
Police Pension	69,487,729	4,705,440	4,026,090	-	-	70,167,079
Firefighters Pension	69,104,281	4,660,340	4,084,000	-	-	69,680,621
<b>Total Revenues &amp; Expenditures</b>		<b>107,475,990</b>	<b>110,801,590</b>	<b>10,969,640</b>	<b>10,969,640</b>	

## Major Increases and Decreases in Fund Balance

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

### SPECIAL REVENUE FUNDS

The EDA Administration Fund is no longer needed as it has been in the past due to the new EDA legislation approved by the State of Illinois. This fund is expected to experience a 42.0% (\$344,460) decrease in fund balance at the end of 2015. This is due to a conscious effort from the Village to spend-down the remaining fund balance on EDA personnel.

The Motor Fuel Tax Fund fund balance is expected to decrease by 69.8% (\$1,053,360). This fund is primarily used for road improvements via a transfer to the Capital Improvements Fund where the road program is budgeted. Due to a special road project that occurred in 2014, funds have accumulated in this fund and are projected to be spent on the regular road project during 2015.

The Asset Seizure Fund fund balance is expected to decrease by 13.1% (\$16,950) in 2015. This is due to the draw-down of federal forfeiture funds for allowable police related purchases.

The Roselle Road TIF Fund is expected to have a major decrease in fund balance of 96.3% (\$962,700). Due to a significant decline in the Equalized Assessed Value (EAV) of this TIF area, no property tax revenue is expected for 2015. Available fund balance will be spent on TIF projects within the business district including a new traffic signal.

### DEBT SERVICE FUNDS

The 2009 General Obligation Debt Service Fund fund balance will decrease by 25.7% (\$108,450) due to the utilization of tow fine revenues that have built up in fund balance since the bonds were issued. Tow fines have been determined to be a dedicated revenue source for these principal and interest payments due to the fact that these bond proceeds were used to fund the construction of a new police station. These revenues were not needed for the first three years of debt payments because capitalized interest was utilized.

### CAPITAL PROJECT FUNDS

The Capital Improvements Fund will experience a decrease in fund balance of 67.5% (\$159,590). Accumulated fund balance is being spent on roof replacements in 2015.

The Capital Replacement Fund is expected to experience a decrease in fund balance of 19.9% (\$394,480). This fund is used to build up resources to fund the eventual replacement of vehicles and equipment. However, the Village has been unable to continue the annual funding for the past couple of years due to the financial condition of the General Fund, so there are no revenues coming in. We are still able to utilize this fund for replacement purchases as scheduled through the Capital Improvements Program.

The EDA Series 1991 Project Fund is expected to experience a decrease in fund balance of 51.8% (\$1,319,500) resulting from the continued spend-down of bond proceeds and interest income for EDA-related projects and improvements.

## ENTERPRISE FUNDS

The Water and Sewer Fund is scheduled to have an increase of 470.6% (\$2,093,040). This increase is resulting from a projected bond issuance that is planned for fiscal year 2015 to fund water and sewer capital expenses over the next three years.

The Stormwater Management Fund is scheduled to have a decrease of 14.1% (\$9,900). A minor amount of accumulated fund reserves are being used for stormwater improvements in 2015.

The Sears Centre Operating Fund is expected to experience a decrease of 37.9% (\$472,360) resulting from the transfer of fund reserves for the Sears Centre bond & interest payments (2005A).

## INTERNAL SERVICE FUNDS

The Insurance Fund is projected to experience a decrease in fund reserves of 20.0% (\$326,500). This is resulting from the transfer of excess reserves back to the operating funds that originally funded those transfers for worker's compensation and liability insurance coverage.

The Information Systems Fund is expected to have a decrease in fund reserves of 58.3% (\$300,000). This is a planned drawdown of reserves for the purchase of technology-related capital.



# BUDGET NARRATIVES

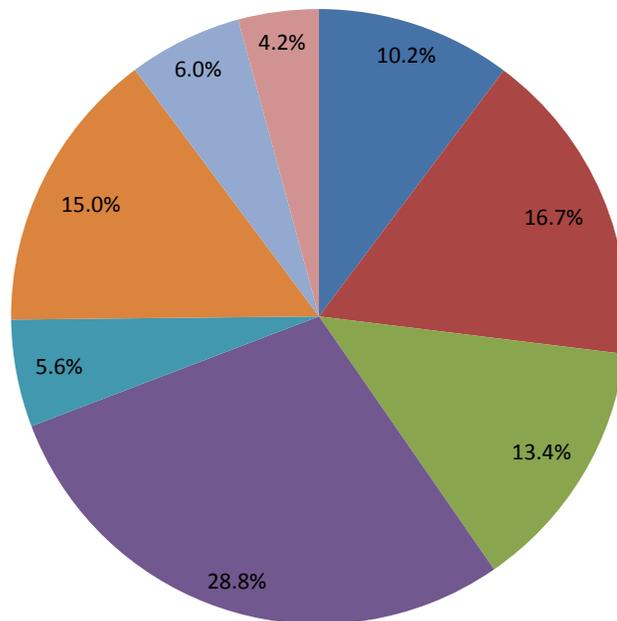
# GENERAL GOVERNMENT DEPARTMENT

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

**Total Budget**

**\$3,679,960**

Annual Expenses by Division



- Legislative
- Administration
- Legal
- Finance
- Village Clerk
- Human Resources Mgmt
- Communications
- Cable Television

# GENERAL GOVERNMENT DEPARTMENT

## Annual Expenses by Division

Division	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Legislative	391,827	443,880	409,670	376,640	-15.1%
Administration	561,618	597,840	592,860	614,980	2.9%
Legal	574,575	563,690	518,310	493,720	-12.4%
Finance	859,410	957,110	925,430	1,061,140	10.9%
Village Clerk	183,169	192,550	189,240	207,290	7.7%
Human Resources Mgmt	470,793	505,590	497,080	551,040	9.0%
Communications	170,131	185,610	197,160	219,550	18.3%
Cable Television	133,520	142,670	140,080	155,600	9.1%
<b>Total</b>	<b>3,345,044</b>	<b>3,588,940</b>	<b>3,469,830</b>	<b>3,679,960</b>	<b>2.5%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	2,003,786	2,070,840	2,066,040	2,169,450	4.8%
Employee Benefits	767,538	902,620	891,880	944,610	4.7%
Misc. Employee Expenses	32,694	43,750	42,580	56,390	28.9%
Commodities	177,458	181,040	176,580	182,970	1.1%
Contractual Services	922,746	989,750	898,160	803,120	-18.9%
Capital Outlay	8,395	100	100	10,100	10000.0%
Cost Allocation	(567,573)	(599,160)	(605,510)	(486,680)	-18.8%
<b>Total</b>	<b>3,345,044</b>	<b>3,588,940</b>	<b>3,469,830</b>	<b>3,679,960</b>	<b>2.5%</b>

**Description**

The legislative and governing body of the Village of Hoffman Estates consists of the Village President (Mayor) and six Trustees who are elected on an at-large basis. The Village Board is the Village's policy makers. The Board approves the annual budget and focuses on the Village's goals, major projects and such long-term considerations as Village growth, land use development, capital improvements, strategic planning and finances.

**2014 Accomplishments**

- Worked with state lobbyist and secured funding for a full toll way interchange at Barrington Road to improve life safety and economic development for the region.
- Assisted Alexian Brothers through the planning and development phases of the Women's and Children's Hospital addition.
- Persuaded the Omron Corporation to relocate to Hoffman Estates and worked with them to ensure a smooth transition to the Village.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	191,350	213,050	211,670	192,280	-9.7%
Employee Benefits	57,852	84,170	84,520	76,600	-9.0%
Misc. Employee Expenses	13,610	23,110	23,110	23,110	0.0%
Commodities	16,529	17,470	17,250	17,760	1.7%
Contractual Services	159,999	161,180	122,900	112,930	-29.9%
Cost Allocation	(47,513)	(55,100)	(49,780)	(46,040)	-16.4%
<b>Total</b>	<b>391,827</b>	<b>443,880</b>	<b>409,670</b>	<b>376,640</b>	<b>-15.1%</b>

**Budget Highlights**

*Salaries & Wages*

The decrease in salaries of 9.7% is due to the temporary vacancy of the Director of Operations for the Mayor and the Board.

*Employee Benefits*

The decrease in employee benefits of 9.0% is due to the decrease in payroll taxes and IMRF costs related to the temporary vacancy of the Director of Operations for the Mayor and the Board.

*Contractual Services*

The 29.9% decrease is due to the elimination of the Village's federal lobbyist.

*Cost Allocation*

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

**Description**

The General Government Administration Division houses the Office of the Village Manager and is responsible for administering the day-to-day operations of the Village government. Common responsibilities include monitoring revenues and expenditures, coordinating sustainability efforts, and investigating complaints so as to enhance customer service. The Division consists of the Village Manager, Deputy Village Manager, Assistant to the Village Manager, Executive Assistant, and the Administrative Intern.

The Office of the Village Manager takes direction from the Legislative Division to manage and direct the operating departments within the policies and legislation enacted by the Village President and Board of Trustees.

**2014 Accomplishments**

- Reached voluntary settlement of the firefighter’s collective bargaining agreement including a three-year extension.

**Goals and Objectives**

Goal	Objectives		
Improve Village infrastructure and services. <i>(Linked to Village Board Goals ST-3 and OG-3)</i>	Complete the target goal of 93% of capital projects under Village funding control.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of capital projects/purchases completed	89%	70%	93%

Goal	Objectives		
Increase citizen engagement and quality of communication with the public. <i>(Linked to Village Board Goals OG-3 and OG-7)</i>	To improve communications with the public through use of communication mediums, including a 10% increase in email subscribers.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage increase in message subscribers	N/A	(10%)	10%

Goal	Objectives		
Implement sustainable Village programs as outlined in the Sustainability Plan using assistance from the staff Sustainability Team, Village Sustainability Commission, and innovative funding and resources. <i>(Linked to Village Board Goals ST- 1, OG-1, OG-3, and OG-7)</i>	Complete a minimum of 60% of the Sustainability Plan projects or activities identified to complete by the end of 2015.		
	Engage community in at least 5 activities, programs, or education via the efforts of the Village Sustainability Commission.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of Sustainability Plan projects completed	68%	58%	60%
Number of activities, programs, or education efforts provided by the Sustainability Commission.	3	4	5

Goal	Objectives		
Acknowledge and address resident concerns. <i>(Linked to Village Board Goals ST-9)</i>	Respond to at least 90% of resident Coffee with the Board inquiries within 4 months.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of follow ups completed within 4 months	95%	98%	100%

### Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	396,022	412,110	409,040	429,920	4.3%
Employee Benefits	135,158	147,710	144,950	145,810	-1.3%
Misc. Employee Expenses	7,032	7,720	7,710	15,460	100.3%
Commodities	2,675	3,380	2,530	2,950	-12.7%
Contractual Services	88,663	101,140	100,690	96,010	-5.1%
Cost Allocation	(67,931)	(74,220)	(72,060)	(75,170)	1.3%
<b>Total</b>	<b>561,618</b>	<b>597,840</b>	<b>592,860</b>	<b>614,980</b>	<b>2.9%</b>

### Budget Highlights

#### Salaries & Wages

The 4.3% increase in salaries represents an annual wage adjustment.

*Employee Benefits*

The 1.3% decrease is mainly attributed to decreases in health insurance premiums and IMRF costs.

*Misc. Employee Expenses*

The increase in miscellaneous employee expenses is allocated under travel and training expenses due to the reinstatement of professional development.

*Commodities*

The 12.7% decrease is due to a reduction in photocopy expenses.

*Contractual Services*

The 5.1% decrease is due to a reduction in IS user charges. IS user charges may fluctuate from year to year based on the technological needs of the department.

*Cost Allocation*

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

## **Description**

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

## **2014 Accomplishments**

- Continued direct representation of the Village in litigation matters not involving labor-related disputes and maintained oversight of all litigation in which the Village is represented by outside counsel.
- Continued successful representation of the Village on claims for PSEBA benefits at administrative hearing, trial court and appellate court levels.
- Worked with the Police and Finance Departments and the Village's Prosecutor to evaluate and update Village Administrative Adjudication procedures and related debt collection.
- Worked with the Village's Finance Department to grow the Village's recovery through both its participation in the Illinois Comptroller's Debt Recovery Program and attention to local business' timely payment of required Village taxes and revenues.
- Due to increasing redevelopment in the Village following the 2008 economic downturn, working closely with the Village Economic Development Services Department on TIF and EDA-related projects, including the Barrington-Higgins District TIF Redevelopment Plan and Project.
- Expanded the duties of the Office of the Corporation Counsel to include continued education and training of Village staff on responding to FOIA requests from individuals and the news media, and interfacing with the office of the Illinois Attorney General to meet its interpretations, recommendations and requirements.
- Developed and implemented the Residential Rental Licensing Program and related collection procedures with the Finance and Development Services Departments.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	148,219	117,610	117,920	141,480	20.3%
Employee Benefits	59,928	59,700	58,730	62,270	4.3%
Misc. Employee Expenses	1,506	650	1,050	1,050	61.5%
Commodities	10,771	8,390	7,350	8,370	-0.2%
Contractual Services	423,752	447,320	396,260	340,910	-23.8%
Cost Allocation	(69,601)	(69,980)	(63,000)	(60,360)	-13.7%
<b>Total</b>	<b>574,575</b>	<b>563,690</b>	<b>518,310</b>	<b>493,720</b>	<b>-12.4%</b>

**Budget Highlights**

*Salaries & Wages*

The 20.3% increase is due to a compensation adjustment to adequately reflect the duties of the Assistant Corporation Counsel position.

*Employee Benefits*

The 4.3% increase is due to the payroll taxes related to the compensation adjustment.

*Misc. Employee Expenses*

The 61.5% increase is due to increased cost of travel to court and conferences.

*Commodities*

The 0.2% decrease is due to decreased photocopy expenses.

*Contractual Services*

The 23.8% decrease is due to a change in the number of users of the Westlaw Lease and a reduction of the need for outside legal fees.

*Cost Allocation*

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

## Description

The mission of the Finance Division is to manage, protect and report on the Village of Hoffman Estate's financial resources to enhance the Village's financial condition for residents, businesses and investors. The Finance Division is comprised of 19 budgeted employees who are responsible for: customer service, cash and debt management, monthly water billing for approximately 15,000 accounts, payroll for approximately 350 employees, pension administration, budgeting and purchasing, accounting, auditing, revenue administration, billing and collections, tax administration and office services. Four of the Finance Division employees are either fully or partially allocated to the Water & Sewer Fund. Also, the five Front Counter employees are split between the Finance Division and Code Enforcement Division.

## 2014 Accomplishments

- Received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the Comprehensive Annual Report as of December 31, 2013. This is the 31<sup>st</sup> consecutive year the Village has received this award.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2014 Operating & Capital Budget. This is the 6<sup>th</sup> consecutive year the Village submitted its budget for the award and received it.
- Hired a new Customer Service Supervisor to manage the front counter staff.
- Began collecting revenue through the Illinois State Comptroller's Local Debt Recovery Program. Approximately 2,973 code and police citations and 250 red light camera violations have been submitted into the program through October 31, 2014. The Village has experienced an average match rate of 55% so far in 2014.
- In accordance with the State of Illinois Open Meetings Act Amendment, Section 7.3, reported total compensation packages for each employee exceeding \$150,000 on the Village website within 6 business days before the 2015 budget was approved and total compensation packages for each employee exceeding \$75,000 on the Village website within 6 business days after the 2015 budget was approved.
- Provided the following documents online to further improve information available on the Finance Department webpage: 2014 Annual Operating Budget, 2014-2021 Capital Improvements Program, and the Comprehensive Annual Financial Report for fiscal year ending December 31, 2013.
- Further reorganized the Finance Division, which included replacing the Water Billing Coordinator with a Supervisor position and creating an additional Accountant I position. Current staff and responsibilities have been rearranged to fill these positions and to further streamline opportunities and improve department efficiency.

- Successfully prepared the 8-year Capital Improvements Program budget. This has been valuable in obtaining a clearer long-range picture of future capital projects and the necessary funding by the Village.
- Worked with the Office of the Illinois State Comptroller to successfully complete the newly required Economic Development Area reporting requirements. This report was specifically created for the Hoffman Estates Economic Development Project Area Special Tax Allocation District, as it is the only Economic Development Area in the State of Illinois.
- Began implementation of an Interactive Voice Response system to offer phone payment options to residents. Also began implementing an Outbound Notification Calling system to alert residents of past due utility bills and other urgent messages. These systems will provide residents with greater options and make the department more efficient.

### Goals and Objectives

Goal	Objectives		
Maintain a high level of government transparency and accountability. <i>(Linked to Village Board Goal OG-7)</i>	Post 100% of Village Board approved public financial documents on the Village website within 15 days of approval.		
	Maximize internal controls by having Finance Managers approve 100% of information inputted into the Village financial software, SunGard.		
	Prepare financial documents in accordance with the best recognized principles and standards.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of financial documents posted online within 15 days	100%	100%	100%
Percent of financial data entered into SunGard after manager approval	100%	100%	100%
Percent of GFOA Distinguished Budget Award criteria judged to be outstanding (a rating that exceeds award requirement) for the annual operating and capital budget	25%	29%	31%

Goal	Objectives		
Improve cash flow and collection efforts. <i>(Linked to Village Board Goal ST-6)</i>	Utilize new Revenue Collections Manager position to decrease Groot delinquent accounts outstanding by 10% annually.		
	Increase ability for residents and other vendors to make payments electronically in order increase payment rates and decrease payment collection time.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent decrease of Groot delinquent accounts outstanding from prior year	N/A	N/A	10%
Number of payments made online via the Village website	2,972	4,311	4,500

Goal	Objectives		
Maximize efficiencies within the Finance Department. <i>(Linked to Village Board Goal ST-6 and OG-8)</i>	Ensure the responsibilities of each Finance staff member are cross trained by another staff member.		
	Complete all monthly accounting duties to ensure accurate month end closings within 18 calendar days of month end.		
	Encourage staff to attend events aimed at continuing professional education to increase knowledge and proficiency within their position.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of Finance staff responsibilities cross trained	75%	100%	100%
Percent of month end closings within 18 calendar days of month end	100%	100%	100%
Number of professional events attended by staff	10	18	20

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	659,445	699,970	694,400	718,200	2.6%
Employee Benefits	265,483	336,230	331,580	328,510	-2.3%
Misc. Employee Expenses	4,003	5,220	3,460	6,850	31.2%
Commodities	54,466	49,220	54,200	56,200	14.2%
Contractual Services	170,979	179,670	179,060	153,790	-14.4%
Capital Outlay	8,395	-	-	10,000	N/A
Cost Allocation	(303,361)	(313,200)	(337,270)	(212,410)	-32.2%
<b>Total</b>	<b>859,410</b>	<b>957,110</b>	<b>925,430</b>	<b>1,061,140</b>	<b>10.9%</b>

**Budget Highlights**

*Salaries & Wages*

The 2.6% increase is due to the addition of part-time hours and estimated overtime costs.

*Employee Benefits*

The 2.3% decrease is mostly due to a decrease in health insurance costs.

*Misc. Employee Expenses*

The 31.2% increase is primarily due to the inclusion of Government Finance Officers Association national conference for the director.

*Commodities*

The minor decrease of 14.2% is due to a decrease in photocopy expenses.

*Contractual Services*

The 14.4% decrease is mostly due to a decrease in audit fees and contract maintenance fees for the postage and copier machines.

*Capital Outlay*

The \$10,000 budgeted is for office furniture to move the Revenue Manager and accommodate a new part-time employee in water billing.

*Cost Allocation*

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

## **Description**

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

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

## **2014 Accomplishments**

- Sustained a user-friendly environment in the Village Clerk s' Office including easy access and organization of files and storage areas.
- Located, contacted and licensed unlicensed businesses.
- Continued processing all license renewals and new applications in a timely manner.
- Continued accurate booking and publishing of ordinances and resolutions.
- Efficiently processed liquor licensing for new establishments including those applying for video gaming.
- Maintained 100% accuracy for passport applications.
- Assisted in processing pet licenses.
- Successfully tracked all FOIA requests for archiving.
- Inform appropriate department personnel on all foreclosures reported to our office in a timely manner.
- Created and update detailed list of all contracts and agreements including their location.
- Facilitated Cook County with their Early Voting.
- Audited various businesses for consistent licensing.

- Continued scanning old Resolutions for quicker reference/access.
- Edited/revised the Village's lien process.

## Goals and Objectives

Goal	Objectives		
Process business license applications and renewals in a timely manner. <i>(Linked to Village Board Goal ST-7)</i>	Increase license renewal response time prior to May 1 <sup>st</sup> for business licenses and home based business licenses; and by September 1 <sup>st</sup> for general premise licenses.		
	Proactively locate unlicensed businesses within the village.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of business license renewals processed by expiration	1,255	1,445	1,450
Number of unlicensed businesses located within the Village	86	70	60

Goal	Objectives		
Process passports in an efficient and timely manner. <i>(Linked to Village Board Goal ST-7)</i>	Maintain 100% compliance with the US Department of State guidelines for passport acceptance.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total applications processed	669	600	600

Goal	Objectives		
Process Village Board approved contracts and agreements in a timely manner. <i>(Linked to Village Board Goal ST-7)</i>	Collect contracts and agreements within 90 days of approval.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of contracts and agreements collected within 90 days of approval	NA	90%	90%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	121,305	124,940	122,070	126,540	1.3%
Employee Benefits	53,363	55,010	53,280	69,760	26.8%
Misc. Employee Expenses	3,261	2,560	2,560	2,560	0.0%
Commodities	5,484	4,800	5,210	5,740	19.6%
Contractual Services	21,924	29,030	29,000	27,920	-3.8%
Capital Outlay	-	100	100	100	0.0%
Cost Allocation	(22,168)	(23,890)	(22,980)	(25,330)	6.0%
<b>Total</b>	<b>183,169</b>	<b>192,550</b>	<b>189,240</b>	<b>207,290</b>	<b>7.7%</b>

**Budget Highlights**

*Salaries & Wages*

The 1.3% increase is due to budgeted annual salary increases.

*Employee Benefits*

The 26.8% increase is due to additional employee participation in the health insurance program.

*Commodities*

The 19.6% increase is due to a need for printing biennial parking stickers and photocopy expenses.

*Contractual Services*

The 3.8% decrease is mostly due to in a decrease in IS user charges. IS user charges may fluctuate from year to year based on the technological needs of the department.

*Cost Allocation*

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

## **Description**

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

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

## **2014 Accomplishments**

- Conducted a comprehensive review of the Personnel Policy Manual to be presented to the Village Board for approval in 2015.
- Worked with General Government to finalize the International Association of Firefighters union contract.
- Through the reestablished Employee Wellness Committee, promoted programs to improve employee health and wellness.
- Coordinated efforts with Health and Human Services to host the second annual "Employee Benefits/Wellness Fair."
- Provided health insurance workshops to employees regarding the high deductible medical plan combined with a Health Savings Account.

**Goals and Objectives**

Goal	Objectives		
Improve the overall knowledge of employees regarding their benefits.	Provide a Benefit Fair that will attract 40% of insurance participants and as a result of attending will increase employee benefit knowledge via surveys.		
	Conduct six employee benefit workshops that will attract 25% of employees and will increase employee benefit knowledge via surveys.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of employee knowledge increased due to the Employee Benefit Fair via surveys	95%	100%	100%
Percentage of Village employees who attended the Employee Benefit Fair	41%	50%	60%
Percent of Village employees who attended employee benefit workshops	2%	25%	35%
Percent of employees whose knowledge increased due to employee benefit workshops via surveys	25%	50%	60%

Goal	Objectives		
Improve employee knowledge and understanding of the Personnel Policy Manual.	Conduct 4 employee workshops that will attract 75 employees to introduce the new Personnel Policy Manual.		
	Increase employee knowledge of the revised Personnel Policy Manual via survey		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of employees attending Personnel Policy Manual workshop	N/A	75	100
Percent of employees who increased their knowledge of the Personnel Policy Manual via surveys	N/A	30%	50%

Goal	Objectives		
Increase employees' health through the participation in the new Wellness Program.	Attract 100 employees to participate in both the blood screening and health risk assessment (Wellness Program).		
	Increase overall satisfaction of information and benefits provided to employees by 10% and improve employees' health as a result of participating in the program by 25%.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of employees participating in blood screening and health risk assessment	48	95	150
Percent of insured employees participating in the wellness program	14%	35%	45%
Percent of employees who indicated that they believe they have greater knowledge about their health as a result of the program via surveys	70%	85%	100%

### Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	313,022	320,780	319,470	353,760	10.3%
Employee Benefits	150,660	172,500	169,790	190,710	10.6%
Misc. Employee Expenses	1,891	2,740	2,520	4,940	80.3%
Commodities	16,127	19,980	12,940	17,150	-14.2%
Contractual Services	46,092	52,360	52,780	51,850	-1.0%
Cost Allocation	(56,999)	(62,770)	(60,420)	(67,370)	7.3%
<b>Total</b>	<b>470,793</b>	<b>505,590</b>	<b>497,080</b>	<b>551,040</b>	<b>9.0%</b>

### Budget Highlights

#### Salaries & Wages

The 10.3% increase is due to general wage increases for employees and the addition of a part-time Administrative Staff Assistant as well as a budgeted replacement for a retiring position.

*Employee Benefits*

The 10.6 % increase is due to the increase in payroll taxes and IMRF due to the addition of part-time staff and budgeted replacement for a retiring position.

*Misc. Employee Expenses*

As a result of all Department Directors being able to include a National educational conference during the 2015 year, HRM will see an increase of 80.3% in this category from the previous year.

*Commodities*

The 14.2% reduction in this category is due to a lower number of employees celebrating anniversaries during the budget year.

*Contractual Services*

The 1.0% reduction in this category is due to lower maintenance of equipment as a result of a new printer.

*Cost Allocation*

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

## Description

The Communications Division of General Government is intended to meet the Village Board's goal of increased communication to Village residents and businesses through enhanced website/electronic communication, public meetings, Citizen newsletter, and press releases as well as coordinating all of the Village's marketing and public information functions and working with the Cable HETV Coordinator. Further, the Communications Division facilitates economic development marketing efforts with staff, consultants and the Village's Economic Development Commission.

## 2014 Accomplishments

- Traffic to the website, [www.hoffmanestates.org](http://www.hoffmanestates.org) steadily increased, from 24,022 unique visitors per year in 2013 to 25,629 unique visitors through October 2014.
- In coordination with the Cable TV Division, over 250 videos have been posted to the Village's YouTube channel, featuring everything from grand openings and high school sports, to summer concerts and Commission events. This accounts for more than doubling both the channel subscribers (380), and individual video views (over 228,000) through October 2014.
- A revised eNews template was introduced in fall 2014, which included improved message formatting, larger images, and increased direct links to the Village website and calendar, as well as mobile-friendly dynamic design.
- The previous Community Relations Coordinator moved out of state and the preparation of the Citizen newsletter is now managed contractually. Through reorganization, the Development Services Management Analyst moved into General Government as the Assistant to the Village Manager, to take over responsibilities of the previous Community Relations Coordinator.
- A new two-year agreement was reached with Trend Graphics, Inc., for printing of the Citizen newsletter through 2016.

## Goals and Objectives

Goal	Objectives		
Continue to improve the communication output of the Village. <i>(Linked to Village Board Goal OG-3 and OG-7)</i>	Increase message receipt through use of existing communication channels and partnerships to increase number of residents receiving e-mails by 10%.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of emails sent to subscribers	118	128	120
Percent increase of resident e-mail membership	N/A	(5%)	10%
Average percentage of emails opened	N/A	34%	38%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	76,019	77,920	87,680	90,420	16.0%
Employee Benefits	18,826	19,260	21,670	43,090	123.7%
Misc. Employee Expenses	390	540	490	490	-9.3%
Commodities	70,328	76,600	76,050	73,600	-3.9%
Contractual Services	4,568	11,290	11,270	11,950	5.8%
<b>Total</b>	<b>170,131</b>	<b>185,610</b>	<b>197,160</b>	<b>219,550</b>	<b>18.3%</b>

**Budget Highlights**

*Salaries & Wages*

The 16.0% increase is due to the reorganization and addition of a Part-time Communications Specialist position.

*Employee Benefits*

The 123.7% increase is due to the reorganization and addition of a Part-time Communications Specialist position.

*Misc. Employee Expenses*

The 9.3% decrease is a reduction in travel and training expenses.

*Commodities*

The 3.9% decrease is a reduction the Citizen Newsletter printing costs.

*Contractual Services*

The 5.8% increase is primarily due to the move from traditional website hosting to a website subscription maintenance plan and future website redesign which will ensure that the website is always current and functional without incurring additional unfunded expenses.

## Description

The Cable Television Coordinator oversees the cable television franchise, an assistant and Intern, HETV programming, video production, and most audio/visual functions. The division acts as the liaison with the cable television provider Comcast; and AT&T's U-Verse video service. The division handles residents' complaints regarding cable television in addition to other video and telecommunications services. The division monitors Federal and state telecommunications legislation and Federal Communications Commission (FCC) actions that could affect the Village.

## 2014 Accomplishments

- Televised all Village Board and Committee meetings.
- Addressed all resident inquiries regarding telecommunications services.

## Goals and Objectives

Goal	Objectives		
To enhance Village communications with residents via television and the Internet. <i>(Linked to Village Board Goal 9)</i>	To produce 70 local programs annually.		
	To televise all Village Board and Committee meetings.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of local programs produced	79	71	70
Televise all Board and Committee meetings	39	36	39

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	98,404	104,460	103,790	116,850	11.9%
Employee Benefits	26,268	28,040	27,860	28,580	1.9%
Misc. Employee Expenses	1,001	1,210	1,180	1,210	0.0%
Commodities	1,078	1,200	1,050	1,200	0.0%
Contractual Services	6,770	7,760	6,200	7,760	0.0%
<b>Total</b>	<b>133,520</b>	<b>142,670</b>	<b>140,080</b>	<b>155,600</b>	<b>9.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 11.9% increase is a result of an increase in allocated salary for a part-time position.

*Employee Benefits*

The 1.9% increase is due to an increase in payroll taxes for the part-time position.

*Misc. Employee Expenses*

There are no significant changes in misc. employee expenses.

*Contractual Services*

There are no significant changes in contractual services.

*Capital Outlay*

There are no significant changes in capital outlay here.

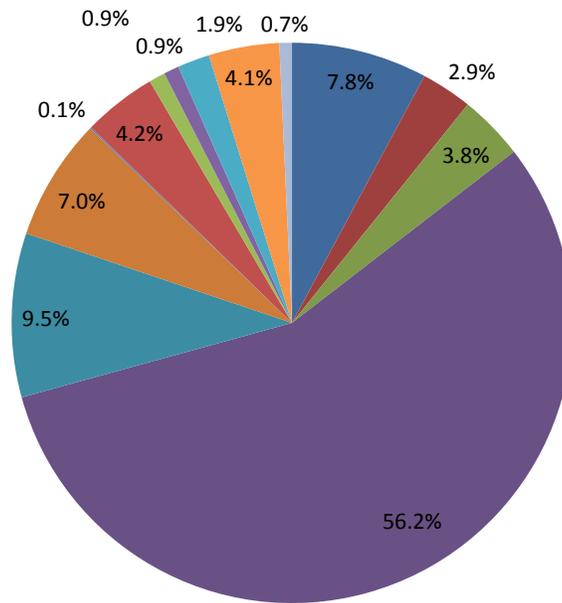
# POLICE DEPARTMENT

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

**Total Budget**

**\$ 17,314,990**

Annual Expenses by Division



- Administration
- Juvenile Investigations
- Tactical
- Patrol & Response
- Traffic
- Investigations
- Community Relations
- Communications
- Canine
- Special Services
- Records
- Administrative Services
- Emergency Operations

# POLICE DEPARTMENT

## Annual Expenses by Division

Division	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Administration	1,258,746	1,372,710	1,362,010	1,357,300	-1.1%
Juvenile Investigations	481,767	511,870	506,050	509,400	-0.5%
Tactical	752,416	802,530	680,670	651,350	-18.8%
Patrol & Response	9,692,062	9,399,020	9,718,540	9,726,550	3.5%
Traffic	1,305,503	1,823,320	1,666,710	1,638,370	-10.1%
Investigations	1,176,959	1,192,100	1,212,150	1,217,670	2.1%
Community Relations	8,614	13,720	10,460	13,280	-3.2%
Communications	612,927	712,000	712,000	735,860	3.4%
Canine	153,378	159,620	160,580	161,980	1.5%
Special Services	152,384	152,180	152,460	152,680	0.3%
Records	301,770	349,340	322,120	321,970	-7.8%
Administrative Services	710,126	737,900	727,150	703,500	-4.7%
Emergency Operations	141,944	157,170	76,220	125,080	-20.4%
<b>Total</b>	<b>16,748,596</b>	<b>17,383,480</b>	<b>17,307,120</b>	<b>17,314,990</b>	<b>-0.4%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	9,908,621	9,803,920	9,885,830	9,945,040	1.4%
Employee Benefits	4,825,799	5,168,540	5,124,530	4,906,920	-5.1%
Misc. Employee Expenses	141,911	151,120	124,630	168,770	11.7%
Commodities	69,260	79,040	74,980	88,840	12.4%
Contractual Services	1,735,574	2,127,350	2,051,570	2,144,280	0.8%
Capital Outlay	67,432	53,510	45,580	61,140	14.3%
<b>Total</b>	<b>16,748,596</b>	<b>17,383,480</b>	<b>17,307,120</b>	<b>17,314,990</b>	<b>-0.4%</b>

## Description

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

## 2014 Accomplishments

- Revised the evaluation process to fall in line with village standards in that all employee evaluations are completed during the first quarter as opposed to the individual officer's anniversary date. The police department was in 100% compliance of this new standard for 2014.
- Continued to successfully administer the Administrative Adjudication program, allowing the Village to hold hearings for local ordinance violations.
- Continued to administer the Administrative Tow Fee Hearing program updating paperwork and recommending Village Ordinance changes as the State laws change.
- In collaboration with Northeast Multi-Regional Training, Northwestern University and the International Association of Chiefs of Police, we continued to bring training courses to our facility which contributed to training of officers from many different agencies across the northwest suburbs. Furthermore, as host agency, we're able to place our officers in the training at no cost. A total of 14 training classes have been conducted using our training facility. Many of these training classes included 40 hour certification classes for officers.
- Completed and dispersed 10 training bulletins to officers and continue to revise General Orders.
- Hired 4 new patrol officers.

**Goals and Objectives**

Goal	Objectives		
Ensure staff member development and performance. <i>(Linked to Village Board Goal OG-4)</i>	Ensure all employee evaluations are completed within 30 days of due date.		
	Train and test all staff in Red Policy General Orders every year.		
	Ensure that 100% of sworn officers complete mandatory firearms qualifications per year.		
	Ensure all sworn personnel receive a minimum of 40 hours of training each year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of sworn officers that completed Red Policy Order Training/Testing	99.5%	100%	100%
Percentage of employee evaluations completed within 30 days	N/A	100%	100%
Percentage of officers completed firearms qualification	100%	100%	100%
Percent of employees receiving 40 hours of training	95.7%	100%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	584,463	601,490	595,370	611,380	1.6%
Employee Benefits	237,734	281,070	277,300	268,050	-4.6%
Misc. Employee Expenses	3,843	4,220	4,240	5,020	19.0%
Commodities	27,879	28,590	27,250	30,000	4.9%
Contractual Services	402,529	455,140	455,650	440,650	-3.2%
Capital Outlay	2,297	2,200	2,200	2,200	0.0%
<b>Total</b>	<b>1,258,746</b>	<b>1,372,710</b>	<b>1,362,010</b>	<b>1,357,300</b>	<b>-1.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 1.6% increase is due to wage increases in 2015.

*Employee Benefits*

The 4.6% decrease in this area is mostly due to decreases in employee health insurance costs, IMRF expenses and contributions to the police pension.

*Misc. Employee Expenses*

The 19% increase is due to new national training requirements and registrations along with 3 new notary commissions.

*Commodities*

The 4.9% increase is due to the new Adobe Pro License, prisoner property bags and Administrative Tow Fee Hearing forms.

*Contractual Services*

The 3.2% decrease is due to a decrease in telephone expense.

*Capital Outlay*

There is no change in this area.

## Description

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

## 2014 Accomplishments

- The Juvenile Division continued to assist the school districts with content, design and implementation of a uniform emergency plan, otherwise known as a Lockdown Plan. This involved meetings with school officials numerous times throughout the year to discuss, review and make improvements to emergency preparedness. The Division also conducted lockdown drills at every school in Hoffman Estates.
- The Juvenile Division coordinated the Tobacco Enforcement Grant and supervised three state mandatory enforcement checks in which plain-clothed officers accompanied underage minors in an attempt to purchase tobacco products. Any business that was found not to be in compliance with State laws were cited and provided additional training information for all their employees.
- The Hoffman Estates Peer Jury Program continued successfully in 2014. Peer Jury is a court alternative program that provides consequences and positive outcomes to youthful offenders that would otherwise be screened out of the juvenile court system or have no other consequences.

## Goals and Objectives

Goal	Objectives		
Continue to develop alternative strategies to deal with juvenile crime and juvenile offenders. <i>(Linked to Village Board Goal OG-4)</i>	Divert juvenile offenders into non-court dispositions by 50%.		
	Educate businesses to the dangers of selling tobacco to minors by conducting 3 enforcement tobacco checks per year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of Juveniles diverted from court.	N/A	84%	50%
Total number of businesses visited for tobacco enforcement.	N/A	76	57
Percentage of businesses educated on the danger of selling tobacco to minors.	N/A	100%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	301,544	316,310	313,230	321,850	1.8%
Employee Benefits	163,413	178,270	176,040	169,640	-4.8%
Misc. Employee Expenses	3,000	3,040	3,040	3,040	0.0%
Commodities	-	400	400	400	0.0%
Contractual Services	13,810	13,850	13,340	14,470	4.5%
<b>Total</b>	<b>481,767</b>	<b>511,870</b>	<b>506,050</b>	<b>509,400</b>	<b>-0.5%</b>

**Budget Highlights**

*Salaries & Wages*

The 1.8% increase is due to the collective bargaining agreement.

*Employee Benefits*

The 4.8% decrease is due to the decrease in employee health insurance cost.

*Contractual Services*

Increase of 4.5% due to increase in liability insurance expense.

## Description

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

## 2014 Accomplishments

- Tactical Division Officers participated in monthly gang intelligence meetings held throughout the area and shared information with other Divisions in our Department. The in-house electronic gang file continues to be updated and shared with other local agencies. High priority was placed on attending training regarding recent trends of local drug and gang activity.
- In April and September the Tactical Division partnered with the Drug Enforcement Administration (DEA) to coordinate a local Take-Back Initiative in which 340 pounds of unwanted or expired medications were turned in for safe and proper disposal.

## Goals and Objectives

Goal	Objectives		
Maintain a zero tolerance toward criminal gang activity. <i>(Linked to Village Board Goal OG-04)</i>	Educate the community on gang awareness to help identify and reduce gang activity within the Village by conducting 6 classes per year.		
	Ensure the removal of all gang graffiti within 14 days of the report.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of anti-gang classes held.	N/A	6	6
Percentage of gang graffiti removed within 14 days of report.	N/A	100%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	477,326	503,740	417,740	419,670	-16.7%
Employee Benefits	249,725	272,830	237,810	207,470	-24.0%
Misc. Employee Expenses	4,125	4,500	4,500	4,500	0.0%
Commodities	-	150	100	100	-33.3%
Contractual Services	21,240	21,310	20,520	19,610	-8.0%
<b>Total</b>	<b>752,416</b>	<b>802,530</b>	<b>680,670</b>	<b>651,350</b>	<b>-18.8%</b>

**Budget Highlights**

*Salaries & Wages*

The 16.7% decrease was due to the transfer of 1 tactical officer to the Investigations Division.

*Employee Benefits*

The 24.0% decrease was due to the transfer of 1 tactical officer to the Investigations Division and decrease in health insurance cost.

*Commodities*

The 33.3% decrease is attributed to a decrease in budget for business cards.

*Contractual Services*

The 8.0% decrease is due to the reduction of liability insurance for 1 less tactical officer assigned to the unit.

## Description

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

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

## 2014 Accomplishments

- Patrol Officers responded to over 18,000 calls for service by the public, with the protection of life as the first priority of police personnel. Time was spent daily at our high schools where we managed a presence of at least 15 minutes a day during ingress and egress. Time was also used to patrol the 15 schools we have in our village.
- Patrol time was used to conduct random patrols on business property. The Patrol Division targeted business properties to enhance safety and security.
- The Patrol Division continues to be proactive in keeping our children safe while in school. Hard lock down drills were conducted at all of our schools throughout the year. One such drill was conducted in April where Dayshift Officers participated at Hoffman Estates High School. Training included updates on floor plan maps, officer responsibility and staff expectations.
- The Patrol Division received acclaim for our participation in the state's efforts to reduce cell phone use while driving. All of our officers helped in this effort and we were highlighted on local television for our efforts.
- The Patrol Division oversaw the training and development of our new officers over the past year. The officers who have completed probationary status in 2014 have exceeded expectations.

**Goals and Objectives**

Goal	Objectives		
Keep our children safe and encourage the reduction of calls for service at all schools with in the Village. <i>(Linked to Village Board Goal OG-4)</i>	Maintain a patrol presence of 15 minutes at each school during ingress and egress each school day.		
	Conduct foot patrols at different times of the day on school grounds.		
	Conduct at least 1 lockdown drill at each district school within the village per year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Average minutes spent on patrol presence per day	15	30	30
Hours spent conducting foot patrol on school grounds per month	N/A	10	10
Percentage of time patrol presence requirement was fulfilled	N/A	100%	100%
Number of lockdown drills conducted	N/A	25	25
Percentage of schools that conducted lockdown drills with the Police Department	N/A	100%	100%

# Patrol & Response | Village of Hoffman Estates

Goal	Objectives		
Enhance the partnership with Village business and the police department by fostering a close and cooperative working relationship to enhance safety and security. <i>(Linked to Village Board Goal OG-4)</i>	Conduct random foot patrols at different times of the day on Village business properties.		
	Maintain a visible presence by the use of extra patrols targeting business properties to enhance safety and security.		
	Make contact and update business on-call and owner information annually.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of quarterly foot patrols on business properties	N/A	120	100
Average hours per day spent on foot patrols	N/A	4	4
Number of quarterly TARGETS related to business security	N/A	15	15
Percentage of businesses updated annually	N/A	100%	100%

Goal	Objectives		
Keep our community safe and beautiful by addressing quality of life issues throughout the Village. <i>(Linked to Village Board Goal OG-4)</i>	Continue reporting violations of Village Code to the appropriate department for action.		
	Maintain a visible presence by the use of extra patrols targeting multifamily residential areas to enhance safety and security.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Assistance to the other village departments in identifying ordinance violations	N/A	100%	100%
Number of quarterly foot patrols and TARGETS in Multifamily residential areas	N/A	35	35

# Patrol & Response | Village of Hoffman Estates

Average number of patrols in multi-family residential areas per month	N/A	3.45	3.5
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## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	6,081,505	5,745,710	6,046,270	6,014,720	4.7%
Employee Benefits	3,103,462	3,144,960	3,203,290	3,166,310	0.7%
Misc. Employee Expenses	105,813	102,650	85,650	110,500	7.6%
Commodities	26,254	27,580	30,010	38,270	38.8%
Contractual Services	318,492	327,610	310,440	338,610	3.4%
Capital Outlay	56,536	50,510	42,880	58,140	15.1%
<b>Total</b>	<b>9,692,062</b>	<b>9,399,020</b>	<b>9,718,540</b>	<b>9,726,550</b>	<b>3.5%</b>

## Budget Highlights

### *Salaries & Wages*

The 4.7% increase is due to increase in staffing after shortages in 2013 and collective bargaining agreement increases.

### *Employee Benefits*

The 0.7% increase is due to benefit costs for the increase in staffing.

### *Misc. Employee Expenses*

The 7.6% increase is due to the anticipation of putting 4 new officers through the academy along with their initial uniform issue. Included in the increase is tuition for street supervision classes for sergeants as well as additional specialized training for supervisors and patrol officers.

### *Commodities*

The 38.8% increase is due to P-citation forms as well as gas mask filter replacements that were not needed in 2014 but are due to expire in 2015.

### *Contractual Services*

The 3.4% increase is due to new mandatory Northern Illinois Police Alarm System physicals.

### *Capital Outlay*

The 15.1% increase is due to a replacement in pepper spray which is due to expire and 15 new Tasers with advanced recording capabilities to replace the old Tasers.

## Description

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

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

Another function of this Division is to coordinate the Northwest Fourth Fest activities, including traffic control, carnival grounds patrol, finance security and fireworks traffic direction. The Traffic Division also provides traffic control during the annual 4<sup>th</sup> of July parade.

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

## 2014 Accomplishments

- In April 2014, Traffic Division Officers participated in a "Rescue Task Force Exercise" at the Sears Corporate Headquarters. The exercise was to simulate an "active shooter" at Sears that eventually included numerous people shot and wounded. The purpose of this exercise was to coordinate and cooperate with Hoffman Estates Fire Department in order to remove seriously wounded victims while the scene was "still active" in an effort to save more lives. Basically, "rescue teams" consisting of police officers and Emergency Medical Technician personnel go into a scene where there is still an active shooter present in order to bring seriously wounded victims out safely for treatment. This is a new paradigm that was created to save as many lives as possible during a mass shooting incident.
- April was National Distracted Driver Month and the Traffic Section took it very seriously. Thirteen (13) TARGETS were conducted throughout the month that focused specifically on driving while talking or texting on a cellphone. A total of 158 cellphone citations were issued during this period. From those violations, five (5) arrests were made and twenty-five (25) additional citations were issued.
- During the month of May 2014 the Traffic Section participated in the annual Click it or Ticket campaign. Officers conducted 27 seatbelt Traffic Accident Reduction-Goal Enforcement Team patrols and issued a total of 119 seatbelt and child restraint tickets.

- On May 9, 2014 the Traffic Section participated in traffic enforcement during Project “Rt. 59 on 5-9.” All cities in Illinois that have Rt.59 going thru it take part of specialized traffic enforcement on Rt. 59. The Traffic Section made 3 arrests and issued 28 total citations.
- In spite of the drastic winter weather and budgetary cutbacks at the Illinois State Police Truck Enforcement Unit, the Traffic Section increased the amount of overweight truck enforcement fines from 2013 to 2014 by 300%.

## Goals and Objectives

Goal	Objectives		
Increase traffic safety throughout the Village. <i>(Linked to Village Board Goal OG 4)</i>	Conduct education and enforcement through the use of TARGET details in high violation areas by conducting 50 a year.		
	Continue truck safety and overweight enforcement program in cooperation with the Illinois State Police in order to help improve the safety of village residents.		
	Conduct seat belt enforcement to increase seat belt use to 100%.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of overweight investigations	853	800	825
Percentage of seat belt use	97%	98%	99%
Staff hours utilized in TARGET Details	179	120	150
Number of citizen contacts	483	300	400

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	803,209	932,810	865,890	885,300	-5.1%
Employee Benefits	266,747	429,930	394,080	341,100	-20.7%
Misc. Employee Expenses	7,413	6,550	6,530	7,280	11.1%
Commodities	905	3,380	3,210	840	-75.1%
Contractual Services	225,729	450,150	396,800	403,350	-10.4%
Capital Outlay	1,500	500	200	500	0.0%
<b>Total</b>	<b>1,305,503</b>	<b>1,823,320</b>	<b>1,666,710</b>	<b>1,638,370</b>	<b>-10.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 5.1% decrease is due to moving one FTE into Patrol.

*Employee Benefits*

The 20.7% decrease in benefits is due to moving one FTE into Patrol.

*Misc. Employee Expenses*

The 11.1% increase is due to uniform allowance for one replacement officer.

*Commodities*

The 75.1% decrease is due to the purchase of two tint meters, a radar unit, and new mapping software for traffic crash reconstructions in 2014. The Traffic Section is now up to date with its needed equipment.

*Contractual Services*

The 10.4% decrease is due to the adjusted cost of the red light camera system.

## Description

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

## 2014 Accomplishments

- In January the state law concerning Concealed Carry became effective. The Investigations Division reviewed all Hoffman Estates residents who applied for a concealed carry license and filed objections if necessary.
- Due to retirements in both the police department and fire department the Investigations Division conducted pre-employment background investigations for both police officer applicants as well as firefighter/paramedic applicants.
- In compliance with The State of Illinois Murderer/Violent Offender Against Youth Registry the Investigations Division conducted initial registrations and quarterly checks on 2 subjects residing within the Village of Hoffman Estates. Individuals included on the Registry are included solely by virtue of their conviction record, Illinois state law and proof the offense was not sexually motivated. The primary purpose of providing this information is to make the information easily available and accessible, not to warn about any specific individuals.
- In July the Investigations Division worked in conjunction with the Illinois Department of Revenue – Liquor Control Commission on a compliance check for the sale of liquor to minors. Two male subjects who are 19 years of age accompanied Detective Tenuto, Detective Fernandez and Special Agent Marcus Dabney to various establishments in Hoffman Estates.
- The Investigators recovered property relating to assigned cases totaling \$101,820.

## Goals and Objectives

Goal	Objectives		
Enhance the level of service to the community by conducting thorough investigations into crimes against persons and their property. <i>(Linked to Village Board Goal OG-4)</i>	To achieve a case clearance rate of 76% or greater for all cases assigned.		
	To ensure 100% of sex and violent offenders residing in the Village are in compliance with the law.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of cases cleared	67%	73%	70.6%
Percentage of offenders in compliance	100%	100%	100%

Goal	Objectives		
Enhance the public safety by informing the public of crime patterns in an effort to prevent future crimes from occurring.  <i>(Linked to Village Board Goal OG-4)</i>	Conduct training seminars for seniors on topics relating to their personal and financial safety		
	Notify businesses within the Village of ongoing crime trends to enhance their ability to prevent losses		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of safety seminars for seniors conducted.	N/A	3	3
Total number of businesses notified of crime trends.	N/A	8	8

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	777,151	754,870	777,240	794,500	5.2%
Employee Benefits	345,767	375,580	373,300	358,310	-4.6%
Misc. Employee Expenses	9,097	10,600	10,600	10,750	1.4%
Commodities	1,193	2,500	1,100	2,020	-19.2%
Contractual Services	43,751	48,550	49,910	52,090	7.3%
<b>Total</b>	<b>1,176,959</b>	<b>1,192,100</b>	<b>1,212,150</b>	<b>1,217,670</b>	<b>2.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 5.2% increase is primarily due to the collective bargaining agreement.

*Employee Benefits*

The 4.6% decrease is primarily due to the decrease in health insurance costs and pension contributions.

*Misc. Employee Expenses*

Additional training was requested for Asset Seizure which accounts for the 1.4% increase.

*Commodities*

The 19.2% decrease was due to one-time non-recurring purchases of supplies in 2014 that are not needed in 2015.

*Contractual Services*

The increase of 7.3% is attributed to the increase in annual copier lease and maintenance costs.

## Description

The officer assigned to the Community Relations Division coordinates and conducts public education programs such as D.A.R.E., Personal Safety, Field trips for D.A.R.E. students, and school public safety classes. This officer also coordinates and conducts crime prevention programs and security seminars for Village residents and businesses, including events for the elderly at Devonshire and Brighton Gardens. The division also coordinates the Hoffman Estates Police Explorer Post. Further, this officer teaches public safety classes for over 1,600 students and is responsible for a portion of the Bicycle Patrol Program during the summer months. Additionally, this officer conducts fingerprinting for employment, background checks, station tours, and they administrate public safety programs at Park District Safety Town, Day Care Centers and School Career Days.

Currently one uniformed Patrol Officer serves as our Problem Oriented Police Officer working in the Community Relations Division. As the POP officer he continues to concentrate on specific, recurring problems in a proactive manner with a goal of devising unique methods in which to resolve these problems. This Officer also conducts numerous community relations functions, including but not limited to the management of the Community Resource Center, the Neighborhood Watch Program, Citizens Police Academy, and is instrumental in the planning and coordinating of National Night Out.

## 2014 Accomplishments

- Instructed the 10 week D.A.R.E. curriculum to sixteen 5<sup>th</sup> and 6<sup>th</sup> grade classes at local schools. 375 students had the opportunity to learn about various topics, including but not limited to: the dangers of drugs and alcohol, communication, peer pressure and bullying.
- Facilitated topics such as stranger danger, when to call 911, and safety awareness training to pre-school through 5<sup>th</sup> grade students in local schools, park districts day camps and local day care centers.
- Coordinated the department fundraising initiative for the Law Enforcement Torch Run for Special Olympics, The Cop on Top and The Polar Plunge.
- Coordinated the summer Junior Police Academy Program. This program is designed to increase the knowledge of local young people on the aspects of law enforcement. Area youth participated in activities and presentations relating to the day to day responsibilities of a police officer. Topics covered handcuffing/arrest, crime scene investigation, evidence recovery and DUI enforcement. The kids were also given a tour of the police station and police vehicles and shown a demonstration on the police shooting range.
- Police Explorer Post 806 attended the National Explorer Training Competition in Bloomington Indiana. The explorers participated in various team and individual competitions. The explorers also had the opportunity to meet and share training experiences with other explorers from around the country.

# Community Relations | Village of Hoffman Estates

- Coordinated the police department National Night Out program. This year we were able to organize 3 different sites for National Night Out. Between the 3 locations, we were able to reach out to over 350 local kids.
- Continued Neighborhood Watch training which included an additional Neighborhood Watch group. Training included but was not limited to: personal security, target hardening of homes, vehicle safety, disaster preparedness, cold weather preparedness, financial crimes, gypsy scams and weather spotting.
- Coordinated seminars for the Citizen’s Police Academy and the Hoffman Estates Citizen Police Academy Alumni on personal safety, financial crimes and social media safety.

## Goals and Objectives

Goal	Objectives		
Enhance the level of safety to citizens and their property. <i>(Linked to Village Board Goal OG-4)</i>	Attend 80 neighborhood events in the village.		
	Increase Neighborhood Watch program by 1 new group.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Neighborhood events attended in Hoffman Estates	N/A	80	80
Number of neighborhood watch groups	N/A	4	5
Number of neighborhood watch groups added	N/A	1	1

Goal	Objectives		
Educate the community on the dangers of drugs and alcohol.	Teach 15 sessions of D.A.R.E. to students throughout the school year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Sessions of D.A.R.E taught during the school year	N/A	18	15

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	164	300	-	300	0.0%
Employee Benefits	-	-	-	-	N/A
Misc. Employee Expenses	315	1,070	1,110	1,730	61.7%
Commodities	7,509	11,800	8,800	10,500	-11.0%
Contractual Services	625	550	550	750	36.4%
<b>Total</b>	<b>8,614</b>	<b>13,720</b>	<b>10,460</b>	<b>13,280</b>	<b>-3.2%</b>

**Budget Highlights**

*Misc. Employee Expenses*

The 61.7% increase is due to a D.A.R.E. certification update and an increase in Explorer dues and fees with an anticipated increase in membership.

*Commodities*

The 11.0% decrease is in workbooks and other academy supplies.

*Contractual Services*

The 36.4% is due to a \$300 increase in maintenance and equipment to replace the oldest of the bicycles.

**Description**

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

**2014 Accomplishments**

- Continued to enhance our communications system with the upgrade from analog to StarCom digital radio system for all portable and mobile police and EMA radios.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Contractual Services	612,927	712,000	712,000	735,860	3.4%
<b>Total</b>	<b>612,927</b>	<b>712,000</b>	<b>712,000</b>	<b>735,860</b>	<b>3.4%</b>

**Budget Highlights**

*Contractual Services*

The 3.4% increase in this area is due to the Northwest Central Dispatch (NWCD) annual assessment fee for 2015.

## Description

The Canine Division currently has one canine unit consisting of one officer and one canine partner. Officer Marek and his canine partner were deployed in May of 2014. The Canine Division is a visible element of our community policing program. The canine program has a long time standing of success, noted for our training of not only our canine but the canines of many surrounding communities.

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

## 2014 Accomplishments

- 2014 marked the completion of fund raising efforts for a new police canine. Assisted by Hoffman Estates Citizens Police Academy Alumni and a private donor, over \$17,000 was raised for a new police dog. Many members of the department volunteered their time to assist with the raising of funds.
- On May 07, 2014 Canine Dozer was presented to the Village Board as the Village's fourth police canine since the inception of the canine program. Canine Dozer is patrol-certified in narcotics detection, tracking and handler protection.

## Goals and Objectives

Goal	Objectives		
Continue to utilize the police canine as a community relations instrument. <i>(Linked to Village Board Goal OG-4)</i>	Attend at least 10 community events with canine Dozer		
	Attend all DARE graduations giving the students a better understanding of police canine use		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
The number of community events attended	N/A	N/A	10
The number of D.A.R.E. Graduations attended	N/A	N/A	7

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	97,614	99,720	101,480	102,030	2.3%
Employee Benefits	50,277	54,890	54,250	52,240	-4.8%
Misc. Employee Expenses	750	750	750	1,190	58.7%
Commodities	394	-	-	1,270	N/A
Contractual Services	4,343	4,260	4,100	5,250	23.2%
<b>Total</b>	<b>153,378</b>	<b>159,620</b>	<b>160,580</b>	<b>161,980</b>	<b>1.5%</b>

**Budget Highlights**

*Salaries & Wages*

The 2.3% increase is due to the Collective Bargaining Agreement.

*Employee Benefits*

The 4.8% decrease is due to the decrease in health insurance costs and pension contributions.

*Misc. Employee Expenses*

The 58.7% increase is due to travel and training expenses for the new canine officer.

*Commodities*

The newly requested funds in 2015 is for the purchase of equipment and food for police canine.

*Contractual Services*

Increase of 23.2% is due to veterinary services and handler insurance expenses for full-time canine in service.

# Special Services | Village of Hoffman Estates

## Description

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

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	150,354	150,000	150,000	150,000	0.0%
Employee Benefits	2,030	2,180	2,460	2,680	22.9%
<b>Total</b>	<b>152,384</b>	<b>152,180</b>	<b>152,460</b>	<b>152,680</b>	<b>0.3%</b>

## Budget Highlights

### *Employee Benefits*

The 22.9 % increase is due to IMRF contributions for Administrative Service Officers working hireback detail.

## Description

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

## 2014 Accomplishments

- Filed and completed data entry on thousands of reports and responded to hundreds of requests from insurance companies for crash and other various reports.
- Completed close to one thousand subpoena requests entailing copies of reports, video tapes and audio recordings from police arrests and other incidents.
- Continued the cost savings measure instituted by this Division by scanning and converting archive reports into the reports management system rather than paying to have the documents microfiched. This process not only saves money, but allows for easier mining of archived documents.
- Continued to respond to thousands of requests from other police, government and military agencies for report copies and background inquiries.

## Goals and Objectives

Goal	Objectives		
Maintain a high level of customer service. <i>(Linked to Village Board Goal OG-4 and OG-7)</i>	Respond to all personal FOIA requests through Web Q and A within 5 business days		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Average number of days taken to respond to FOIA requests through WebQA	NA/	3	3
Percentage of FOIA requests fulfilled within 5 business days	NA/	100%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	176,648	219,890	199,820	208,530	-5.2%
Employee Benefits	88,540	98,870	93,720	91,490	-7.5%
Commodities	310	300	300	800	166.7%
Contractual Services	30,418	29,980	27,980	20,850	-30.5%
Capital Outlay	5,854	300	300	300	0.0%
<b>Total</b>	<b>301,770</b>	<b>349,340</b>	<b>322,120</b>	<b>321,970</b>	<b>-7.8%</b>

**Budget Highlights**

*Salaries & Wages*

The -5.2% decrease is due to the reduction of a .50 FTE.

*Employee Benefits*

The 7.5% decrease is due to the decrease in health insurance costs and the reduction of social security, medicare expense and IMRF contributions as a result of the decrease in FTE.

*Commodities*

The 166.7% increase constitutes a \$500 increase due to required court jackets and court disposition cards.

*Contractual Services*

The 30.5% decrease is due to certain network id and support fees being moved to the Information Systems Fund.

## Description

The majority of the Administrative Service Officers staff the front desk operation on a 24-hour basis, answering phones, greeting walk-in customers, and conducting computer processing and data entry tasks. The Court Administrative Services Officer (ASO) coordinates the court dates for all police officers. Other tasks include: pulling all of the court files from the Records Division and making them available in court; tracking case statuses; and reporting dispositions. The Property Room ASO ensures that property and evidence is properly packaged, marked and stored; locates owners; assists with the annual auction; coordinates the destruction of unclaimed property; and delivers drugs and evidence for testing at the crime lab. Further, other ASOs coordinate the maintenance of all department equipment and vehicles.

## 2014 Accomplishments

- We implemented and utilize a prescription drug take back program to destroy qualified prescription drug evidence from the property room. This program reduced our drug evidence in the property room by 20-25% reducing the cost of drug evidence destruction.
- We utilized the skills and abilities of the property and evidence manager to recover and process evidence from items that would normally have to be submitted to the lab. This dramatically reduced the processing time that would normally occur with items being returned from the Illinois State Police Crime Lab.
- Staffed the front desk 24 hours a day, 7 days a week with only 5 full-time employees with minimal overtime costs.
- Completed the bid and purchase process of 7 new squad cars.

## Goals and Objectives

Goal	Objectives		
Ensure efficient processing of all evidence and property inventoried. <i>(Linked to Village Board Goal OG-4)</i>	Return all qualified property within 30 days of final disposition.		
	Intake, log and process all received property/ evidence within 5 days of receipt.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of qualified Property Released/disposed of within 30 days	N/A	100%	100%
Percentage of items processed in property room within 5 days of receipt	N/A	100%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	379,631	395,820	392,750	404,900	2.3%
Employee Benefits	279,417	289,970	286,590	243,430	-16.0%
Misc. Employee Expenses	177	1,110	350	2,000	80.2%
Commodities	3,333	1,590	1,560	2,390	50.3%
Contractual Services	47,567	49,410	45,900	50,780	2.8%
<b>Total</b>	<b>710,126</b>	<b>737,900</b>	<b>727,150</b>	<b>703,500</b>	<b>-4.7%</b>

**Budget Highlights**

*Salaries & Wages*

This 2.3% increase is due to annual salary increases.

*Employee Benefits*

This 16.0% decrease is due to a decrease in the cost of health insurance.

*Misc. Employee Expenses*

The 80.2% increase is due to registration for the new Illinois Association of Property and Evidence Managers Conference and uniforms for the front desk Administrative Service Officers.

*Commodities*

The 50.3% increase is due to body bags, a document scanner for the property room and drug disposal fees which are all new expenditures.

*Contractual Services*

The 2.8% increase is due to the increase in liability insurance.

## Description

The Emergency Operations Division is staffed by a part-time Emergency Management Coordinator and budgets for the needs of the community in terms of disaster preparedness. The division facilitates the coordination of the Village's Emergency Operations Plan (EOP) and Emergency Operations Center (EOC). This function is completed in concert with all Village departments by coordinating emergency and disaster planning in a cohesive effort ensuring public safety, property preservation and full recovery of the Village in the event of disaster. Disaster planning, coordination with external agencies, EOC preparedness and updating the EOP is coordinated by the Emergency Management Coordinator. In addition, the Coordinator acts as a liaison to the County Emergency Management Association and State Emergency Management Association. The Coordinator is an active member of several county and state committees, which enhances the overall image and preparedness level of the Village.

## 2014 Accomplishments

- Conducted and participated in one full size emergency and disaster exercise and one webinar online exercise titled "Resilient Response".
- Attended five practical exercise workshops including but not limited to: disasters relating to floods, railroads and pipelines. All of the training and workshops were facilitated and approved by the National Incident Management System (NIMS).
- Submitted necessary forms for the extension of the Village's Certificate of Accreditation and Emergency Management Performance Grant.
- Increased Emergency Management Operations by 3 members which is consistent with the goal to grow and improve the Emergency Management Agency Auxiliary Team to better assist the public.
- Completed the state required Emergency Management Agency Coordinator training.

## Goals and Objectives

Goal	Objectives		
Increase disaster preparedness of Village residents through public outreach and training. <i>(Linked to Village Board Goal OG-4 &amp; ST-5)</i>	Conduct public outreach at existing Village public events by setting up an area with disaster preparedness literature and staffing with an EMA member.		
	Conduct or host disaster preparedness classes or exercises each year that are open to the public.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of Village public events attended by EMA	N/A	100%	100%
Number of classes or exercises held for the public	N/A	3	3

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	79,011	83,260	26,040	31,860	-61.7%
Employee Benefits	38,687	39,990	25,690	6,200	-84.5%
Misc. Employee Expenses	7,378	16,630	7,860	22,760	36.9%
Commodities	1,481	2,750	2,250	2,250	-18.2%
Contractual Services	14,142	14,540	14,380	62,010	326.5%
Capital Outlay	1,245	-	-	-	N/A
<b>Total</b>	<b>141,944</b>	<b>157,170</b>	<b>76,220</b>	<b>125,080</b>	<b>-20.4%</b>

## Budget Highlights

### *Salaries & Wages*

The full-time EMA Coordinator position was replaced with a part-time position, resulting in a 61.7% decrease.

### *Employee Benefits*

The 84.5% decrease is a result of the full-time position being replaced with a part-time position.

*Misc. Employee Expenses*

The 36.9% increase is due to training costs; specifically the registration for the Illinois Emergency Services Management Association Conference.

*Commodities*

The 18.2% decrease is due to a reduction of miscellaneous equipment and supplies for 2015.

*Contractual Services*

The increase of 326.5% is due to the newly requested Emergency Management professional services for 2015.

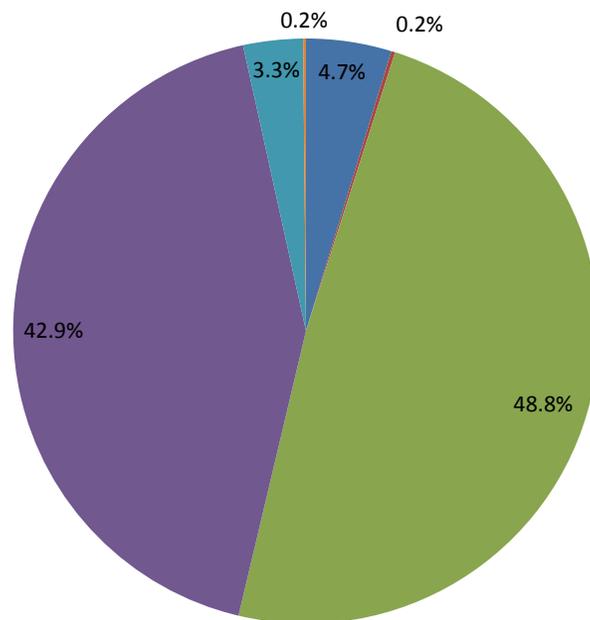
# FIRE DEPARTMENT

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

**Total Budget**

**\$ 16,476,990**

Annual Expenses by Division



- Administration
- Public Education
- Suppression
- Emergency Medical Services
- Fire Prevention
- Fire Stations

# FIRE DEPARTMENT

## Annual Expenses by Division

Division	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Administration	750,195	744,670	748,100	775,730	4.2%
Public Education	38,653	35,400	35,060	35,090	-0.9%
Suppression	6,139,937	8,110,390	8,065,310	8,036,360	-0.9%
Emergency Medical Services	5,198,714	6,850,840	6,731,680	7,060,510	3.1%
Fire Prevention	488,240	600,760	587,770	543,500	-9.5%
Fire Stations	27,393	30,300	28,290	25,800	-14.9%
<b>Total</b>	<b>12,643,132</b>	<b>16,372,360</b>	<b>16,196,210</b>	<b>16,476,990</b>	<b>0.6%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	8,150,115	10,065,560	9,952,710	10,262,280	2.0%
Employee Benefits	3,416,169	4,721,830	4,691,630	4,585,120	-2.9%
Misc. Employee Expenses	165,012	155,580	166,030	186,820	20.1%
Commodities	75,882	70,790	69,610	69,030	-2.5%
Contractual Services	1,078,193	1,286,410	1,245,550	1,302,350	1.2%
Capital Outlay	73,182	72,190	70,680	71,390	-1.1%
Cost Allocation	(315,420)	-	-	-	0.0%
<b>Total</b>	<b>12,643,132</b>	<b>16,372,360</b>	<b>16,196,210</b>	<b>16,476,990</b>	<b>0.6%</b>

## Description

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

The Deputy Chief of Administration oversees the department budget programs and personnel associated with non-emergency operations, such as public education, fire prevention, apparatus and facilities.

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

## 2014 Accomplishments

- Established a new firefighter eligibility list. List will remain in effect until August 2016. Initiated the remaining processes for hiring 7 replacement firefighters.
- Applied for 3 grants through different avenues (FEMA, OSFM and FM Global Insurance). The fire department received one grant for education related to Fire Prevention and Investigation.

## Goals and Objectives

Goal	Objectives		
Explore grants specific to fire service and use those funds to maintain or increase the service delivery to the Village residents. <i>(Linked to Village Board Goal OG-1)</i>	Dedicate staff time to apply for 4 grants annually.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of grants received over applied	2	4	4

*(Grants applied for in a calendar year may not be awarded until the following calendar year)*

# Fire Administration | Village of Hoffman Estates

Goal	Objectives		
Enhance the operations of the Fire Department through employee development training. <i>(Linked to Village Board Goal OG-4)</i>	Ensure chief officers attend a minimum of 3 quarterly training opportunities focused on leadership, command and operations.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Participation rate for leadership training	100%	83%	100%

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	382,185	287,960	296,880	295,060	2.5%
Employee Benefits	99,926	123,600	120,690	117,000	-5.3%
Misc. Employee Expenses	7,162	9,300	8,440	11,940	28.4%
Commodities	4,995	5,410	4,830	4,730	-12.6%
Contractual Services	250,875	283,400	282,260	312,000	10.1%
Capital Outlay	54,032	35,000	35,000	35,000	0.0%
Cost Allocation	(48,980)	-	-	-	0.0%
<b>Total</b>	<b>750,195</b>	<b>744,670</b>	<b>748,100</b>	<b>775,730</b>	<b>4.2%</b>

## Budget Highlights

### Salaries & Wages

The 2.5% increase is due to wage adjustments for full-time employees.

### Employee Benefits

The 5.3% decrease is related to pension and health insurance costs for full-time employees.

### Misc. Employee Expenses

The 28.4% increase is due to costs associated with attendance at the annual Illinois Fire Chiefs Conference and a national Fire Chiefs conference being placed back into the budget (\$2,500).

### Commodities

The 12.6% decrease is due to a reduction in employee retirement gifts – no anticipated retirements.

### Contractual Services

The 10.1% increase is due to workers compensation and insurance costs for employees.

**Description**

Public Education is staffed by a pool of 20 shift personnel and operates under three areas: Education, Public Relations and CPR. One Lieutenant oversees all activities related to these three areas. The Public Education Division is responsible for all school safety programs from pre-school through grade 12, CPR programs for the public, extinguisher training programs for local businesses and civic groups, Citizen Fire Academy, cable television programming, business evacuation planning, smoke detector program and residential inspections. The Public Education Division also makes special presentations to various community organizations and groups, sponsors Fire Prevention Week activities and participates with other communities in various fire safety expositions and demonstrations.

**2014 Accomplishments**

- Completed the 16<sup>th</sup> annual Citizens Fire Academy. Fifteen students participated in the ten-week program. Activities included: simulated auto extrications, specialized rescue operations, emergency medical training including CPR training and live fire demonstrations.
- The Public Education Division reached over 1,100 children and adults by participating in many events throughout the year. This included participation in business programs, block parties, tours, CPR classes and other special events throughout the village.
- CPR instructors continued to offer Heartsaver AED or Health Care Provider CPR to Village employees, Village residents and business members. To date, the Public Education division has educated 154 people in CPR.

Goal	Objectives		
Promote fire prevention and safety education information throughout the community. <i>(Linked to Village Board Goal ST-5)</i>	Present at least 8 public safety announcements via multiple media outlets, such as printed materials and the Village cable channel.		
	Distribute printed materials at schools and public events within the Village.		
	Enhance the teaching abilities of in-house instructors by offering Instructor I and/or II certification through the Office of the State Fire Marshal.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of documents added to the Village website	6	25	15
Number of announcements posted on Village electronic sign board	0	3	4
Number of staff with Instructor I certification	12	13	15
Number of staff with Instructor II certification	3	4	5

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	29,717	25,150	25,040	25,720	2.3%
Employee Benefits	4,586	5,080	5,050	4,960	-2.4%
Commodities	4,903	4,460	4,310	3,680	-17.5%
Contractual Services	610	710	660	730	2.8%
Cost Allocation	(1,163)	-	-	-	0.0%
<b>Total</b>	<b>38,653</b>	<b>35,400</b>	<b>35,060</b>	<b>35,090</b>	<b>-0.9%</b>

**Budget Highlights**

*Salaries & Wages*

The 2.3% increase is related to continuing education requirements.

*Employee Benefits*

The 2.4% decrease is due to pension and health insurance costs for full-time employees.

*Commodities*

The 17.5 % decrease is due to a reduction in Public Education hand out materials costs.

*Contractual Services*

The 2.8 % increase is due to an increase in liability insurance costs.

## Description

The focus of the Suppression Division is to provide emergency response operations to fires, rescues that include above and below grade, and water and hazardous material incidents. The Division's 90 shift personnel are assigned to one of three shifts and work for a 24-hour period. Each shift is staffed by one Battalion Chief, five Company Officers, and twenty-four Firefighter-Paramedics. Shift personnel are assigned to one of four fire stations.

## 2014 Accomplishments

- The Fire Department Apparatus Committee staff completed research and specifications for a replacement pumper during 2013. Apparatus was purchased in 2014 and delivery was taken in February 2014. Staff prepped the apparatus and training for the entire membership was completed in preparation for placing the pumper in service during April 2014.
- The department purchased, trained on and placed a new cold water survival suit (Mustang) into service.
- The department training division utilized the online training site from Safety National to complete the annual compliance training. (Blood Borne Pathogens and Lock-out / Tag-out)
- Continued to cooperate with the Public Works Department to utilize Water Tower 7 as a training facility for fire suppression training.
- Worked with the Sears Centre Arena staff to use that facility to complete training for an incident involving multiple patient injuries due to a stage collapse.
- Increased the abilities of the training division by constructing a portable training prop to simulate the breaking and breaching of a cinder block wall. This training is a firefighter survival based exercise.
- Added expanded emergency radio equipment to the department incident command vehicles. This equipment provides for better and more immediate identification of any department firefighter that may become injured, trapped or lost on an incident scene.
- Continue to develop and initiated an Officer and Leadership development program targeted at existing department officers and those interested in pursuing advancement.

## Goals and Objectives

Goal	Objectives		
Ensure prompt response and delivery of suppression services to the residents and visitors of the Village. <i>(Linked to Village Board Goal OG-4)</i>	Ensure the average response time of 240 seconds is met at least 90% of the time.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of response times meeting average time of 240 seconds	75%	70.7%	90%

# Fire Suppression | Village of Hoffman Estates

Goal	Objectives		
Enhance the operations of the Fire Department through employee development training. <i>(Linked to Village Board Goal OG-4)</i>	Ensure line officers attend a minimum of 3 quarterly training opportunities focused on leadership, command and operations.		
	Enroll at least 15 employees in external advanced technical training courses.		
	Enroll at least 8 employees in officer development courses.		
	Strive for 100% participation rate for live fire training that focuses on initial company operations.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Participation rate of line officers receiving training in leadership, command and operations	93 %	66%	100%
Number of employees enrolled in advanced technical training courses	28	24	15
Number of employees enrolled in officer development courses	19	11	8
Participation rate of firefighters receiving live fire training	93%	100%	100%

# Fire Suppression | Village of Hoffman Estates

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	4,142,371	5,178,040	5,194,890	5,194,430	0.3%
Employee Benefits	1,718,380	2,368,160	2,315,760	2,252,390	-4.9%
Misc. Employee Expenses	132,452	130,350	140,670	158,150	21.3%
Commodities	13,029	18,710	18,260	18,410	-1.6%
Contractual Services	310,133	405,240	385,840	397,690	-1.9%
Capital Outlay	7,808	9,890	9,890	15,290	54.6%
Cost Allocation	(184,236)	-	-	-	0.0%
<b>Total</b>	<b>6,139,937</b>	<b>8,110,390</b>	<b>8,065,310</b>	<b>8,036,360</b>	<b>-0.9%</b>

### Budget Highlights

#### *Salaries & Wages*

No significant change.

#### *Employee Benefits*

The 4.9% decrease is due to changes in pension and health insurance costs for full-time employees.

#### *Misc. Employee Expenses*

The 21.3% increase is in funding for replacement protective clothing.

#### *Commodities*

The 1.9 % decrease is due to miscellaneous supplies.

#### *Contractual Services*

The 1.9 % decrease is due to employee physical costs being moved to the Insurance Fund.

#### *Capital Outlay*

54.6% increase due to replacement of worn diving equipment and newly required dive air systems.

## Description

The purpose of the Emergency Medical Services (EMS) Division is to provide response to medical emergency incidents. EMS emergency response is provided by shift paramedics assigned to three shifts, with each shift working a 24-hour period. The Division is currently staffed with nine front-line advanced life support units, four of which are transport units. Currently, 89 of our 90 shift personnel are state-certified paramedics.

## 2014 Accomplishments

- Graduated 3 recruit firefighters from EMT-Paramedic Class at Northwest Community Hospital / Harper College. All successfully passed the Illinois Department of Public Health Exam and are licensed paramedics.
- Added 12 lead EKG cellular transmission capabilities to all department defibrillators. This advancement will assist in providing the hospital with up-to-the minute cardiac status for those patients that need it and thereby assuring the best possible care in the field.

## Goals and Objectives

Goal	Objectives		
Ensure prompt response and delivery of EMS services to the residents and visitors of the Village. <i>(Linked to Village Board Goal OG-4)</i>	Ensure the average response time of 360 seconds is met at least 90% of the time.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of response times meeting average time of 360 seconds	86.4%	88%	90%

# Emergency Medical Services | Village of Hoffman Estates

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	3,470,958	4,382,900	4,256,270	4,576,280	4.4%
Employee Benefits	1,520,860	2,129,130	2,154,930	2,150,040	1.0%
Misc. Employee Expenses	24,507	11,760	12,750	12,560	6.8%
Commodities	22,169	17,550	17,550	17,550	0.0%
Contractual Services	230,199	304,500	285,180	301,280	-1.1%
Capital Outlay	4,333	5,000	5,000	2,800	-44.0%
Cost Allocation	(74,313)	-	-	-	0.0%
<b>Total</b>	<b>5,198,714</b>	<b>6,850,840</b>	<b>6,731,680</b>	<b>7,060,510</b>	<b>3.1%</b>

### Budget Highlights

#### *Salaries & Wages*

The 4.4% increase is due to an increase in FTE.

#### *Employee Benefits*

The 1.0 % increase is due to an increase in FTE.

#### *Misc. Employee Expenses*

The 6.8% increase is due to increased costs for paramedic continuing education classes delivered by the EMS system.

#### *Contractual Services*

The 1.1% decrease is due to the 2014 purchase of the 12-lead transmission equipment. This budget line item was removed for 2015.

#### *Capital Outlay*

44% decrease is related to the 12-lead transmission equipment purchase in 2014.

## Description

The Fire Prevention Division is responsible for managing the activities of the Fire Prevention Bureau (FPB). The mission of the FPB is to create a safe environment for the residents and business community through education, prevention, investigations and enforcement of codes and ordinances.

## 2014 Accomplishments

- Received an education grant from FM Global for \$2,550. These funds were used for training 2 fire investigators.
- Completed 1,506 fire inspections in 2014 (to date)

## Goals and Objectives

Goal	Objectives		
Enhance the operations of the Fire Prevention Division through employee development. <i>(Linked to Village Board Goal OG-8)</i>	Ensure all department Investigators receive at least 8 hours of continuing education annually.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Participation rate of investigators receiving at least 8 hours of continuing education 2014 (6 investigators x 8 hours – 48 total) 2015 (9 investigators x 8 hours – 72 total)	125 total hours	66 total hours	72 hours

Goal	Objectives		
Ensure all commercial properties comply with the 1996 fire sprinkler ordinance. <i>(Linked to Village Board Goal OG-4)</i>	Identify and track compliance of all commercial occupancies that need to comply with the ordinance by the end of 2015.		
	Initiate contact with all commercial property owners not currently in compliance in order to assist them with eventual compliance.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of commercial property owners contacted to ensure compliance	No Data, new measure	20/101(19%)	100%
Percent completion rate of commercial occupancy compliance	2/157 (.01%)	56/157(35%)	76/157(48%)

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	124,592	191,010	179,630	170,790	-10.6%
Employee Benefits	72,413	95,860	95,200	60,730	-36.6%
Misc. Employee Expenses	890	4,170	4,170	4,170	0.0%
Commodities	7,347	9,160	9,160	9,160	0.0%
Contractual Services	282,998	287,560	286,610	285,650	-0.7%
Capital Outlay	-	13,000	13,000	13,000	0.0%
<b>Total</b>	<b>488,240</b>	<b>600,760</b>	<b>587,770</b>	<b>543,500</b>	<b>-9.5%</b>

## Budget Highlights

### *Salaries & Wages*

The 10.6 % decrease is due to a reduction in FTE.

### *Employee Benefits*

The 36.6% decrease is due to the reduction in FTE.

### *Contractual Services*

No significant change here.

## Description

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

Station 21: 225 Flagstaff Lane is staffed with 1 Company Officer and 4 firefighters operating an ALS engine and MICU ambulance. The station also houses 1 reserve ambulance and 1 reserve engine. This building was originally constructed in 1960 and the most recent addition was completed in 1998.

Station 22: 1700 Moon Lake Boulevard is staffed with 1 Battalion Chief (Shift Commander), 2 Company Officers and a minimum of 6 firefighters operating 1 command vehicle, 1 ALS engine, 1 truck, and 1 ALS heavy rescue squad. The station also houses 1 reserve command vehicle and 1 MICU reserve ambulance. This building was constructed in 1974 and underwent extensive remodeling in 1993 and 1994. Due to the recent increase in the number of personnel assigned to this station, consideration of a renovation or replacement of this building is a high priority.

Station 23: 1300 Westbury Drive is staffed with 1 Company Officer and 4 firefighters operating an ALS engine and an MICU ambulance. The station also houses 1 reserve ambulance and 1 reserve engine and 1 brush truck. This building was constructed in 1975 and underwent an extensive addition and remodel in 2004 and 2005.

Station 24: 5775 Beacon Point Drive, our newest station, is staffed with 1 Company Officer and 4 firefighters operating an ALS engine and an MICU ambulance. The station also houses 1 reserve truck, 1 reserve heavy rescue squad, 1 MICU reserve ambulance, 1 dive boat, 1 hazardous materials trailer and 1 utility/tow vehicle. This building was constructed in 2008 and 2009 and was designed to meet the LEEDS "Gold" standard. Occupancy and operations began in June of 2009. The old Station #24 building, located at 2601 Pratum Avenue, will be sold.

## 2014 Accomplishments

- During 2014, the Fire Department working with Public Works continued the improvements to Fire Station 22. Funding for this project came from 2013 approved budget and resulted in the remaining portions of the basement being painted and all carpeting being replaced.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	295	500	-	-	-100.0%
Commodities	23,439	15,500	15,500	15,500	0.0%
Contractual Services	3,378	5,000	5,000	5,000	0.0%
Capital Outlay	7,008	9,300	7,790	5,300	-43.0%
Cost Allocation	(6,728)	-	-	-	0.0%
<b>Total</b>	<b>27,393</b>	<b>30,300</b>	<b>28,290</b>	<b>25,800</b>	<b>-14.9%</b>

**Budget Highlights**

*Salaries & Wages*

The 100.0% decrease is due to a complete reduction in overtime funding for meeting coverage and unscheduled divisional activities throughout the year.

*Capital Outlay*

The 43.0 % decrease reflects the adjustment in funding from 2014 and the replacement of the stove at Station 23 during that year.

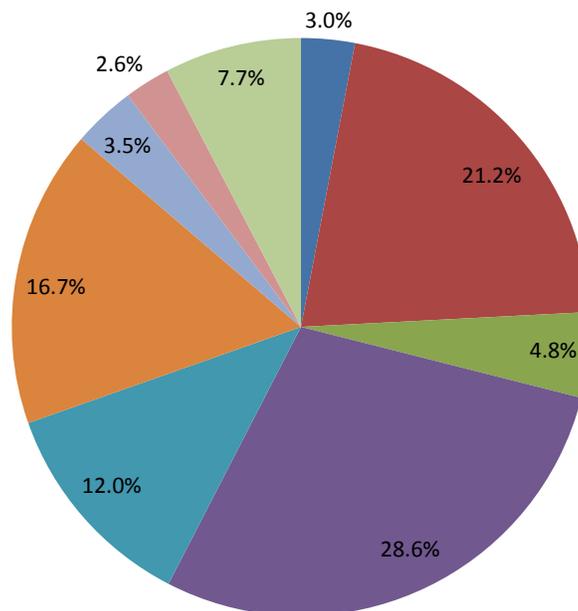
# PUBLIC WORKS DEPARTMENT

The Public Works Department is comprised of nine divisions: Public Works Administration, Snow & Ice, Pavement Maintenance, Forestry, Facilities, Fleet Services, Fast Action Service Team, Storm Sewers and Traffic Control. The Public Works Department is responsible for the maintenance and repairs of Hoffman Estates infrastructure, which includes streets, parkways, water and sewer systems, creeks and drainage swales, municipal grounds, traffic control signs and roadway lighting.

**Total Budget**

**\$8,820,800**

Annual Expenses by Division



- Administration
- Snow & Ice
- Pavement Maintenance
- Forestry
- Facilities
- Fleet Services
- Fast Action Service Team
- Storm Sewers
- Traffic Control

# PUBLIC WORKS DEPARTMENT

## Annual Expenses by Division

Division	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Administration	260,096	265,110	254,620	264,490	-0.2%
Snow & Ice	1,637,589	1,773,150	2,124,000	1,867,970	5.3%
Pavement Maintenance	363,686	383,070	383,640	421,170	9.9%
Forestry	871,197	2,649,010	2,601,510	2,524,790	-4.7%
Facilities	851,698	1,031,400	1,073,650	1,061,600	2.9%
Fleet Services	1,291,528	1,472,270	1,403,790	1,469,800	-0.2%
Fast Action Service Team	262,153	289,330	292,000	310,000	7.1%
Storm Sewers	211,672	222,220	213,030	225,050	1.3%
Traffic Control	569,079	631,650	630,260	675,930	7.0%
<b>Total</b>	<b>6,318,699</b>	<b>8,717,210</b>	<b>8,976,500</b>	<b>8,820,800</b>	<b>1.2%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	2,833,938	3,131,300	3,258,280	3,268,580	4.4%
Employee Benefits	1,258,245	1,420,140	1,436,220	1,409,850	-0.7%
Misc. Employee Expenses	32,872	35,500	39,650	42,840	20.7%
Commodities	1,021,066	1,221,100	1,356,160	1,242,040	1.7%
Contractual Services	1,481,355	2,661,720	2,640,460	2,695,400	1.3%
Capital Outlay	35,139	696,200	695,850	614,050	-11.8%
Cost Allocation	(343,916)	(448,750)	(450,120)	(451,960)	0.7%
<b>Total</b>	<b>6,318,699</b>	<b>8,717,210</b>	<b>8,976,500</b>	<b>8,820,800</b>	<b>1.2%</b>

## **Description**

The Public Works Administration Division provides management, planning and coordination of programs and activities for the Department's 64 full-time and 2 part-time positions. Administration coordinates responses to customer service requests; provides support in areas of payroll, recordkeeping, accounting, clerical assistance, front counter and phone customer service; right-of-way permitting; and budgets for the Department-wide programs, projects and activities.

## **2014 Accomplishments**

- Prepared the Department's 2015 Budget and Capital Improvement recommendations.
- Provided comprehensive Confined Space Entry and Trench Shoring Training by coordinating efforts with the Village's Fire Department Training Team and supplied training to all affected Public Works personnel.
- Provided monthly progress reports to the Village's Public Works and Utility Committee outlining period accomplishments, material usage and related labor efforts.
- Facilitated contracted services for 2014 concrete replacement program.
- Held a Public Works Open House on November 8, 2014.
- Finalized electronic GIS layer for the Village's parkway tree inventory.
- Received, entered and resolved over 4,490 customer service requests through the GovQA system in 2014.

**Goals and Objectives**

Goal	Objectives		
Continue to provide cost effective, high quality customer service. <i>(Linked to Village Board OG-3)</i>	Create work orders for all service requests via GovQA.		
	Ensure timely completion of all work orders and track progress.		
Continue to refine and improve the use of the Villages GIS system. <i>(Linked to Village Board Goal OG-3)</i>	Migrate all Access databases to SQL Server where all GIS data is stored.		
	Link Village utility and asset information allowing categorized and customized data retrieval.		
Research alternative methods of addressing Public Works Department programs. <i>(Linked to Village Board Goal OG-1)</i>	Continue to use a diversified approach to provide brush pickup and drop off options for residents.		
	Evaluate the use of additional contractual services for Public Works programs to enhance service delivery to customers.		
Provide additional Department training opportunities through staff facilitated training programs. <i>(Linked to Village Board Goal OG-6)</i>	Ensure involvement of personnel to maintain up-to-date Trench/Shoring and Confined Space Entry Certifications.		
	Provide competent person training for excavation crews.		
	Continue to provide development opportunities for public works staff.		
Continue to enhance communication with residents. <i>(Linked to Village Board Goal OG-3)</i>	Update the public works webpage with current information throughout the year.		
	Promote awareness of Public Works programs to the public through the public works open house, career days and citizen articles.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Keep CIP project costs within 10% (+/-) of project budgets	10.2%	10%	10%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	109,332	111,500	111,440	114,480	2.7%
Employee Benefits	55,386	57,460	56,670	55,680	-3.1%
Misc. Employee Expenses	514	830	830	3,930	373.5%
Commodities	3,283	4,110	3,880	3,960	-3.6%
Contractual Services	118,425	134,980	134,050	128,670	-4.7%
Cost Allocation	(26,844)	(43,770)	(52,250)	(42,230)	-3.5%
<b>Total</b>	<b>260,096</b>	<b>265,110</b>	<b>254,620</b>	<b>264,490</b>	<b>-0.2%</b>

**Budget Highlights**

*Salaries & Wages*

The 2.7% increase shown is a result of an increase in allocated salaries for non-CBA personnel.

*Employee Benefits*

The decrease of -3.1% is principally related to lower health insurance costs.

*Misc. Employee Expenses*

The 373.5% or \$3,100 increase is due to Illinois Public Service Institute supervisor training costs and 50% costs for Director's attendance to the National American Public Works Association Conference.

*Commodities*

A slight decrease of \$150 was presented.

*Contractual Services*

This -4.7% decrease is due to lower IS user charges for this program and a slight decrease in telephone charges.

*Cost Allocation*

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

## Description

The Public Works Department's Snow and Ice Control Division provides snow removal and ice control for 158.40 center lane miles, 367 cul-de-sacs, 11 parking lots, and sidewalks adjacent to all public buildings. Operational costs for all snow/ice control materials (salt and liquid calcium chloride), related equipment, snow fencing, employee salaries, contractual services (as needed), and other associated essentials are included in this Division. Staffing includes 43 full time primary assigned drivers, 2 temp full time drivers, 4 supporting mechanics, 4 sidewalk clearers, 3 clerical staff, and up to 6 supervisors. Auxiliary drivers are also hired to help support the program. A portion of staff time is allocated to other Divisions.

## 2014 Accomplishments

- Responded to 65.5 inches of snowfall during the first four months of 2014, requiring 17 separate plowing operations and 14 individual salting operations, utilizing 4,191 tons of salt and 8,607 hours of labor.
- Interviewed, hired and trained 7 external and 11 internal auxiliary snow plow drivers to augment cul-de-sac and parking lot snow plowing operation needs.
- Organic liquid anti-icing/de-icing solution was utilized to pretreat bridge decks and used as a salt pre-wetting agent throughout the winter in two separate driver routes to further evaluate effectiveness.

**Goals and Objectives**

Goal	Objectives		
Ensure all Village streets are cleared of snow/ice within 14 hours after snow fall has ended. <i>(Linked to Village Board Goal OG-4)</i>	Maintain a roster of a minimum of 20 auxiliary drivers for plowing parking lots and cul-de-sacs.		
	Maintain contractor assistance for implementation as weather events may warrant.		
Prepare for snow and ice removal operations. <i>(Linked to Village Board Goal OG-4)</i>	Prepare draft of snow removal plan and present to Public Works Committee by October 2015.		
	Complete all snow and ice control associated vehicle and equipment preparations by November 15, 2015.		
	Update plowing/salting route assignments by November 1, 2015.		
	Complete installation of all predetermined snow fence locations by November 15, 2015.		
Maintain a snow/ice control employee task force to review program accomplishments and recommend improvements to improve efficiencies. <i>(Linked to Village Board Goal OG-1)</i>	Identify efficiency improvements by examining and modifying current routes, truck assignments and operations.		
	Review new technologies to reduce the amount of road salt used to minimize cost and decrease the environmental impacts.		
	To reduce the amount of road salt used by 5% from 0.94 tons of salt per street mile per inch of snow to 0.89 tons of salt used to contribute to the health of the environment.		
<b>Performance Measure</b>	<b>2012-2013 Season</b>	<b>2013-2014 Season</b>	<b>2014/2015 Target</b>
Tons of road salt used per street mile per inch of snow	1.03	.96	.89

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	908,862	936,820	1,072,260	972,530	3.8%
Employee Benefits	336,574	353,150	378,320	359,180	1.7%
Misc. Employee Expenses	1,725	2,150	2,760	2,150	0.0%
Commodities	325,055	401,450	587,400	459,090	14.4%
Contractual Services	65,373	79,580	83,260	75,020	-5.7%
<b>Total</b>	<b>1,637,589</b>	<b>1,773,150</b>	<b>2,124,000</b>	<b>1,867,970</b>	<b>5.3%</b>

**Budget Highlights**

*Salaries & Wages*

The 3.8% overall increase shown is a result of an increase in allocated Collective Bargaining Agreement and non-CBA salaries adjustments inclusive of a 3.4% increase in anticipated overtime costs.

*Employee Benefits*

An increase of 1.7% is due to an increase in health insurance and IMRF costs due to the increase in salaries mentioned above.

*Misc. Employee Expenses*

No change from the 2014 budget.

*Commodities*

The 14.4% increase is a result of increased salt and liquid anti-icing/de-icing chemical purchase needs for the end of the 2014-2015 snow season and the beginning of the 2015-2016 snow season.

*Contractual Services*

There was a decrease of -5.7% due to lower bid results for the rental of two end-loader tractors during the winter months.

## Description

The Pavement Maintenance Division provides for the maintenance of approximately 158.4 center lane miles of Village asphalt pavement. This is accomplished by 4 full-time maintenance personnel and one supervisor, all of whom split time with other divisions in Public Works. This Division addresses small scale asphalt repairs resulting from utility dig-ups and pavement failures, road reconstruction driveway repairs, and inlet rehabilitation. The Division also oversees the annual re-stripping of roadway markings within the Village.

## 2014 Accomplishments

- Installed 321 tons of hot asphalt material and 34 tons of cold patch material.
- Supervised contractor installation of 162,630 lineal feet of roadway pavement re-stripping throughout the village.
- Completed 134 in-house pavement repairs to date, including storm sewer sites, water/sewer utility crossings, storm inlet repairs and edge line patching.
- Completed 8,245 square feet of curb edge line patching at various locations within the Village, and 20,710 sf. of asphalt repairs.

## Goals and Objectives

Goal	Objectives
Assist Transportation and Engineering Division in identifying street reconstruction and resurfacing needs. <i>(Linked to Village Board Goals OG-2)</i>	Provide reports to the Transportation and Engineering Division on conditions observed during field operations.
Continue to improve efficiencies related to asphalt repairs. <i>(Linked to Village Board Goals OG-2)</i>	Maintain the number of labor hours per ton of hot asphalt material installed to less than 6 hours.
	Maintain the number of labor hours per ton of cold asphalt material installed to less than 26 hours.
Provide timely customer service to address resident concerns pertaining to pot holes, edge line patching and small asphalt repair needs. <i>(Linked to Village Board Goals OG-2)</i>	Utilize GovQA system to log and track customer service requests, report back to requester within 2 business days on status of request.
	Address residential concerns within 5 business days on average.

# Pavement Maintenance | Village of Hoffman Estates

Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of labor hours per ton of hot asphalt material installed to less than 6 hours	6.37	6	6
Number of labor hours per ton of cold asphalt material installed to less than 26 hours	14.88	26	26

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	210,302	234,930	233,510	245,300	4.4%
Employee Benefits	111,405	108,880	108,150	120,970	11.1%
Misc. Employee Expenses	3,798	3,380	3,380	3,420	1.2%
Commodities	1,179	2,220	2,220	2,220	0.0%
Contractual Services	35,708	33,360	36,080	36,960	10.8%
Capital Outlay	1,295	300	300	12,300	4000.0%
<b>Total</b>	<b>363,686</b>	<b>383,070</b>	<b>383,640</b>	<b>421,170</b>	<b>9.9%</b>

## Budget Highlights

### *Salaries & Wages*

The 4.4% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and identified adjustments for CBA members.

### *Employee Benefits*

An increase of 11.1% is mainly due to increase in employee participation in the health insurance program.

### *Commodities*

No change from the 2014 budget here.

### *Contractual Services*

The 10.8% increase is primarily for the additional cold patching material.

### *Capital Outlay*

This increase is for the purchase of a \$12,000 Hot Patching Truck Bed for pothole patching.

## Description

The Forestry and Grounds Division provides maintenance and care of approximately 17,000 Village owned trees and 150 acres of turf growth property. Presently, all turf acres are maintained through contractual services, with staff overseeing and scheduling these operations. A portion of staff time is allocated to other divisions.

## 2014 Accomplishments

- Awarded Tree City USA recognition. This is the 23rd consecutive year the Village has received this honor.
- Continued the annual Arbor Day Program in 2014 with the 3rd grade class from Whitely School, numerous Village officials and staff members attending the celebration at Arbor Day Park.
- Ash tree removals resulting from Emerald Ash Borer (EAB) related issues will exceed 2600 trees for 2014. In-house removal efforts will exceed 550 Ash trees with an additional 2075 anticipated to be removed in conjunction with the Contracted Ash Tree Removal Program by the end of December.
- 2014 marked the introduction of an additional Branch Pickup Program conducted in the spring of 2014.
- Planted 650 (+) trees in spring of 2014 with an additional 1000 (+) trees scheduled for installation this fall with 90% (+) plantings related to EAB replacements.
- Completion of the trimming of approximately 1,700 parkway trees in conjunction with fall contractor assistance and in-house staff by the end of December.

## Goals and Objectives

Goal	Objectives
Continue to maintain and cultivate a healthy urban forest. <i>(Linked to Village Board Goals OG-2)</i>	Trim/shape approximately 1,400 trees annually with contractor assistance and in-house staff.
	Utilize the tree inventory database for the planning of future maintenance.
	Further diversify the Village's urban forest as trees are replaced as a result of the EAB infestations.

Goal	Objectives		
Re-certify as a Tree City USA community for the 24th consecutive year. <i>(Linked to Village Board Goals OG-1)</i>	Assemble and submit forms from Illinois Department of Natural Resources to the National Arbor Day Foundation for approval by mid-March 2015, in addition to meeting all other criteria.		
Continue to address the Emerald Ash Borer infestation. <i>(Linked to Village Board Goals ST-3)</i>	Continue with the removal of EAB infested Ash trees with a remainder of 5% or less by years end along with a continued focus on replacement tree plantings.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of infested ash trees remaining.	80%	35%	5%

**Emerald Ash Borer Response Program Status**

*Ash tree population prior to EAB infestation	6,247
Ash trees removed to date	4,203
Ash trees remaining	1,890

\*Does not include Ash trees located along State rights-of way

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	421,315	628,910	610,230	656,630	4.4%
Employee Benefits	207,370	327,590	322,320	300,860	-8.2%
Misc. Employee Expenses	7,977	10,560	13,840	14,090	33.4%
Commodities	3,328	4,250	4,250	4,250	0.0%
Contractual Services	210,185	1,004,050	977,220	975,310	-2.9%
Capital Outlay	21,022	673,650	673,650	573,650	-14.8%
<b>Total</b>	<b>871,197</b>	<b>2,649,010</b>	<b>2,601,510</b>	<b>2,524,790</b>	<b>-4.7%</b>

**Budget Highlights**

*Salaries & Wages*

The 4.4% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and identified adjustments for overtime expectations.

*Employee Benefits*

A decrease of -8.2% is related to lower health insurance costs for this program.

*Misc. Employee Expenses*

The 33.4% increase or \$3,530 is for an increase in employee training (IPSI Supervisor Training) and for the two additional (temporary) employee uniform allowance expenses.

*Contractual Services*

The 2.9% decrease is due to a decrease in the budgeted professional tree-trimming services.

*Capital Outlay*

The 14.8% decrease is due to a reduction in needed contracted ash tree replacements as part of the Emerald Ash Borer Response program.

## Description

The Facilities Maintenance Division provides for custodial and mechanical system maintenance and repairs at the Village's ten principal buildings, totaling approximately 250,000 square feet of area. Planning and management functions also provide support for various Village construction and improvement projects to ensure functionality and quality. The Division is comprised of 4 full-time maintenance personnel and a Facilities Manager.

## 2014 Accomplishments

- Provided facilities support for all Village buildings with a view toward continuous improvement of preventative maintenance programs and equipment repair schedules. Fire Station maintenance costs have been reduced as a direct result of the supporting role of Facilities team. The replacement of the Fleet Services garage bay and wall pack lighting to more energy efficient LED lighting for better efficiency and reduced operating costs highlights this ongoing core initiative.
- Replaced Village Hall HVAC fans with new high efficiency mix flow fans with variable frequency drives. Partnered with Building Automation software programmers to optimize energy savings using new equipment.
- Replaced Public Works cooling system utilizing an energy efficient chiller and environmentally friendly refrigerant. Managed commissioning, startup and software tie-in to existing Building Automation system.
- Consolidated the preventative maintenance program of all Village emergency generators. This will ensure the best value and competitive pricing on service and repairs.

**Goals and Objectives**

Goal	Objectives		
Improve facility preventative maintenance performance in efficiency and preventive care. <i>(Linked to Village Board Goal OG1)</i>	Utilize digital imaging and collating of construction project files for operational data information, drawing access and training videos.		
	Improve an overall preventative maintenance productivity level at or below the established task time frames.		
	Expand automation systems integration to improve occupant comfort levels throughout all Village facilities.		
	Continue to evaluate and implement energy reduction strategies through energy audits, grant incentives and new technologies.		
	Fully utilize available energy measurement tools to better manage energy usage and peak demand.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of time saved performing established tasks	11.5%	11.0%	11.0%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	327,366	327,640	344,210	346,500	5.8%
Employee Benefits	159,741	163,610	166,080	160,760	-1.7%
Misc. Employee Expenses	3,623	4,380	4,420	4,700	7.3%
Commodities	27,856	21,960	22,460	23,000	4.7%
Contractual Services	434,486	629,200	655,570	645,110	2.5%
Capital Outlay	1,150	11,250	11,400	11,300	0.4%
Cost Allocation	(102,524)	(126,640)	(130,490)	(129,770)	2.5%
<b>Total</b>	<b>851,698</b>	<b>1,031,400</b>	<b>1,073,650</b>	<b>1,061,600</b>	<b>2.9%</b>

## **Budget Highlights**

### *Salaries & Wages*

The 5.8% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and identified adjustments for CBA members.

### *Employee Benefits*

A decrease of 1.7% is due to a decrease in health insurance costs.

### *Misc. Employee Expenses*

The 7.3% increase or \$320 is primarily for employee uniforms costs not covered by the CBA allowance.

### *Commodities*

The 4.7% increase or \$1,040 will bring the small tools and equipment account back to normal annual funding need levels.

### *Contractual Services*

This 2.5% increase is principally due to expected increases in electricity and natural gas expenses .

### *Capital Outlay*

The .4% increase is due to new fitness equipment at the Village Hall.

### *Cost Allocation*

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

## Description

The Fleet Services Division provides routine preventative maintenance and repair for all Village vehicles and equipment. This includes over 250 pieces of titled, portable and stationary pieces of equipment. The Division is comprised of 4 full-time mechanics and one supervisor.

Tracking preventative maintenance was expanded to include all vehicle classifications. Preventative maintenance is the key to lowering downtime, road calls and non-scheduled repairs. Tracking of vehicle/equipment preventative maintenance for comparison with other municipalities and the private sector has also been implemented.

## 2014 Accomplishments

- Received the Automotive Service Excellence (ASE) Blue Seal Award. This is the 14<sup>th</sup> time this award has been received by the Village.
- Purchased one new vehicle for public works.
- Continued inventory reduction plan efforts to reduce overhead costs by stocking less parts and purchasing as needed.
- Auctioned 5 vehicles.
- Equipped 8 Police patrol units with wireless Advanced Integration Modules for enhanced fueling operations.

## Goals and Objectives

Goal	Objectives
Whenever possible, utilize Hoffman Estates vendors to make purchases and to perform vehicle repairs. <i>(Linked to Village Board Goal OG5)</i>	Purchase tires from in-town vendors and use same for wheel alignments.
	Utilize contractual services when economically practical.
Provide 100% safe, dependable road-worthy vehicles and equipment to all departments to ensure transportation is available to support the health, safety, and welfare of the community.	Reduce emergency and unscheduled repairs.
	Perform annual Snow and Ice vehicle preparedness inspections.

# Fleet Services | Village of Hoffman Estates

Goal	Objectives		
Continue to work with all Departments to purchase new vehicles and equipment included in the Capital Improvements Program (CIP). Replace older vehicle/equipment in compliance with CIP Vehicle Equipment Replacement Guidelines. Assist with new vehicle review process for all department vehicle purchases.	Distribute information on State Contract, SPC contract, and other vehicle purchase programs to village departments planning on purchasing vehicles.		
	Assist departments with vehicle purchase decisions by providing and utilizing maintenance history data.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
To perform preventative maintenance on the Village Fleet within an average of 300 miles over the manufacturer's recommendation at least 90% of the time.	77%	75%	90%
To perform scheduled repairs for at least 90% of the total number of vehicle repairs made.	88.4%	90%	90%

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	395,934	406,830	406,250	430,500	5.8%
Employee Benefits	179,109	186,760	184,450	184,090	-1.4%
Misc. Employee Expenses	4,967	5,520	5,520	5,440	-1.4%
Commodities	646,382	771,410	720,370	733,470	-4.9%
Contractual Services	270,373	369,090	344,080	380,260	3.0%
Capital Outlay	9,310	11,000	10,500	16,000	45.5%
Cost Allocation	(214,548)	(278,340)	(267,380)	(279,960)	0.6%
<b>Total</b>	<b>1,291,528</b>	<b>1,472,270</b>	<b>1,403,790</b>	<b>1,469,800</b>	<b>-0.2%</b>

## Budget Highlights

### *Salaries & Wages*

The 5.8% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and one supervisor salary, inclusive of an adjustment in overtime expenses.

### *Employee Benefits*

A slight decrease in health insurance is identified.

### *Misc. Employee Expenses*

A slight decrease in uniform funding requests is presented.

## *Commodities*

This -4.9% decrease or \$37,940 is principally due to lower gas & oil expense projections.

## *Contractual Services*

The 3.0% increase is primarily due to an off-set of the Police Fleet maintenance reduction of \$23,100 (due to 7 new vehicles in 2014 requiring less maintenance) and the purchase of Village wide Telematics Vehicle Tracking System.

## *Capital Outlay*

The 45.5% increase or \$5,000 is the offset between the Diagnostic Scanner purchased in 2014 and a new large tire changing machine recommended for 2015.

## *Cost Allocation*

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

## Description

The Department's Fast Action Service Team (FAST) is designed to respond quickly to smaller scope activities and projects from citizens and internal Village staff. The Division has been in operation for 17 years and has minimized the need to interrupt work activities of other Public Works crews. Service requests are first dispatched to FAST, resulting in initial contact with the requestor within 24 hours or less (often within hours). FAST also facilitates responses from other appropriate Department work teams. When available, members also augment other internal work unit labor needs. A portion of staff time is allocated to other Divisions.

## 2014 Accomplishments

- Supervised contractor mudjacking of sidewalk deviations located throughout the Village.
- Prioritized and supervised contractor replacement of 462 sidewalk squares.
- Removed graffiti from 11 various locations throughout the Village.
- Responded to 717 residential GovQA requests for services and delivered 103 truckloads of wood chips to residents.
- Set up portable message board signs on 19 separate occasions for the Police Department, Sears Arena events, and other special events.
- Performed set up and take down duties for SWANCC electronic recycling events held at Village Hall.

## Goals and Objectives

Goal	Objectives		
Continue to improve the quality and safety of Village sidewalks. <i>(Linked to Village Board Goal OG2)</i>	To provide an initial field response time in less than 24 hours to residential service requests during normal business hours .		
	Respond to and close service requests within 24 hours during normal business hours, at least 95% of the time.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of service requests closed within 24 hours during normal business hours.	96%	95%	95%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	111,861	118,510	120,740	125,830	6.2%
Employee Benefits	40,078	47,150	47,270	46,820	-0.7%
Misc. Employee Expenses	794	840	840	850	1.2%
Commodities	4,714	5,750	5,750	5,750	0.0%
Contractual Services	104,706	117,080	117,400	130,750	11.7%
<b>Total</b>	<b>262,153</b>	<b>289,330</b>	<b>292,000</b>	<b>310,000</b>	<b>7.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 6.2% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and identified adjustments for CBA members inclusive of anticipated overtime wage increases for 2015.

*Employee Benefits*

A decrease of 0.7% is due to a decrease in health insurance.

*Misc. Employee Benefits*

The 1.2% increase is due to a small increase in uniform allowance.

*Contractual Services*

The 11.7% increase is primarily due to anticipated contracted street sweeping, as re-bidding will occur in 2015.

## Description

The Storm Sewer Division is responsible for the maintenance and repair of all Village owned storm sewer infrastructure and storm drainage ways. The Village currently maintains 224 miles of storm sewer pipe ranging between 4" and 72". This includes: 9.66 miles of pipes for area infrastructure systems; over 60 miles of creek lines; 4,137 catch-basins; 1105 flared end outlets; 6,479 street inlets; and 3,384 run-off manholes. Monthly inspections are performed on all Village drainage ways and lake/pond outfall lines to reduce the risk of flooding. In addition, the Division monitors the flow of 86 miles of private sewer system that ultimately discharges into the public system. A portion of staff time is allocated to other Divisions.

## 2014 Accomplishments

- Rebuilt 67 catch basins and/or inlets in 2014.
- Performed routine creek/lake inspections to ensure that proper flow was maintained at times of heavy rains to reduce the possibility of street flooding such as the creek cleaning between Rosedale Lane and I-Tollway with Metropolitan Water Reclamation District assistance.
- A section of the tributary of the Salt Creek between Ash and Basswood Street was thoroughly cleaned to remove dead vegetation and flow restriction.

## Goals and Objectives

Goal	Objectives		
Reduce the likelihood of street flooding during major storms. <i>(Linked to Village Board OG2)</i>	In cooperation with the Tollway Authority improve storm water flow at the I-90 culvert pipes crossings.		
	Reduce inflow and infiltration into the sanitary sewer system during major storms.		
	Reduce or maintain the number of labor hours used per catch basin rebuilt to at or less than 22.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of labor hours used per catch basin rebuilt.	20.7	20.7	22

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	112,435	119,230	112,790	118,940	-0.2%
Employee Benefits	57,116	59,910	58,020	57,310	-4.3%
Misc. Employee Expenses	5,340	3,510	3,540	3,590	2.3%
Commodities	1,075	1,050	930	1,400	33.3%
Contractual Services	35,707	38,520	37,750	43,810	13.7%
<b>Total</b>	<b>211,672</b>	<b>222,220</b>	<b>213,030</b>	<b>225,050</b>	<b>1.3%</b>

## Budget Highlights

### *Salaries & Wages*

The 0.2% decrease shown is a result of lower budgeted overtime.

### *Employee Benefits*

The decrease of 4.3% is related to lower health insurance expenses.

### *Misc. Employee Expenses*

The 2.3% increase is for a slight increase in the membership to the DuPage River/Salt Creek Workgroup and higher t-shirt costs.

### *Commodities*

The 33.3% increase or \$350 is due to a chainsaw replacement.

### *Contractual Services*

A 13.7% increase or \$5,030 is principally due to miscellaneous wildlife control (\$1,000), and additional aquatic weed control and new pond locations.

## Description

The Traffic Control Division provides for maintenance of over 9,000 Village street signs and roadway pavement markings. Additionally, the Division maintains 2,512 street lights and Village owned parking lot lighting. This team also installs and maintains 120 seasonal banners that are hung on street light poles. Other responsibilities include sign fabrications for other departments and sign visibility clearing. A portion of staff time is allocated to other divisions.

## 2014 Accomplishments

- Responded to 258 requests for street light repairs to date including village facility parking lot lighting.
- Replaced 277 traffic control and guidance signs due to wear, age and vehicle damage/vandalisms. Installed 49 signs at new locations and 151 other signs/banners were designed and fabricated for Village events.
- Completed 22 streets under the re-posting program.
- Managed and inspected four cycles of Contractor Street sweeping of 282 curb lane miles of roadway.
- Supplied and installed 129 new signs of various needs for the Northwest Fourth Fest.

## Goals and Objectives

Goal	Objectives		
Provide a timely response to customer service concerns and improve overall roadway safety. <i>(Linked to Village Board Goals OG-2)</i>	Correct reported street light repairs of Village owned lights (not requiring contractor services) within 4 business days from date reported at least 95% of the time.		
	Continue with re-posting of new traffic signs on all roadways within the 2015 Street Revitalization Project and adjacent roadways complying with the Federal Manual on Uniform Traffic Control Devices (MUTCD).		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of reported Village owned street light repairs corrected within 4 business days	83%	90%	95%

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	236,531	246,930	246,850	257,870	4.4%
Employee Benefits	111,466	115,630	114,940	124,180	7.4%
Misc. Employee Expenses	4,134	4,330	4,520	4,670	7.9%
Commodities	8,194	8,900	8,900	8,900	0.0%
Contractual Services	206,393	255,860	255,050	279,510	9.2%
Capital Outlay	2,361	-	-	800	N/A
<b>Total</b>	<b>569,079</b>	<b>631,650</b>	<b>630,260</b>	<b>675,930</b>	<b>7.0%</b>

## Budget Highlights

### *Salaries & Wages*

The 4.4% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and adjustments for both CBA members and a supervisor.

### *Employee Benefits*

An increase of 7.4% is related to increases in health and life insurance for this division.

### *Misc. Employee Expenses*

The 7.9% increase or \$340 is due to a slight increase in training requests.

### *Contractual Services*

The 9.2% increase or \$23,650 is principally due to due to the \$10,000 request for additional street lighting generated from resident requests, a \$2,000 additional request for message board maintenance, and a \$7,000 increase in traffic control device funding.

### *Capital Outlay*

An \$800 request is proposed for a vehicle computer mounting system for the sign maintenance truck.

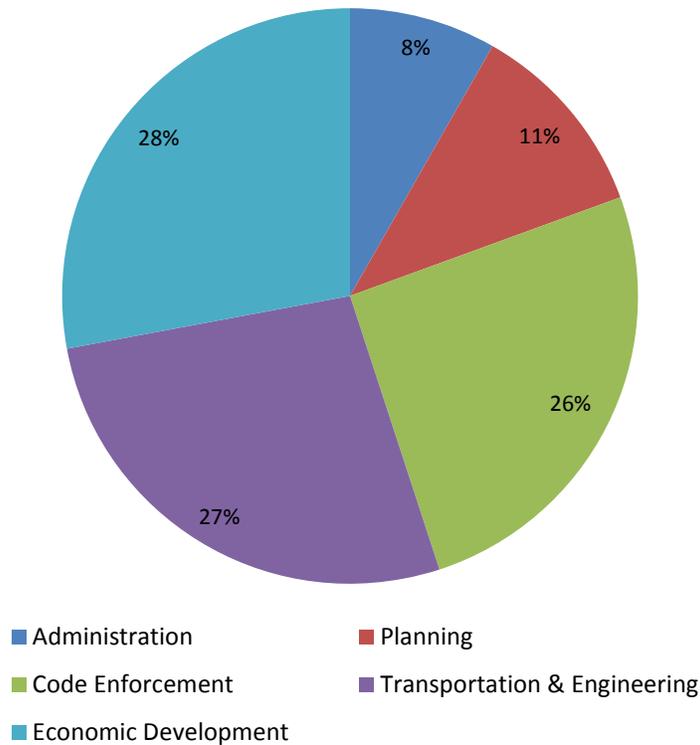
# DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department is comprised of five divisions: Administration, Planning, Code Enforcement, Transportation & Engineering, and Economic Development. These divisions coordinate all aspects of residential and commercial development in Hoffman Estates. They work with residents and existing businesses on improvements to their property, and work with the development community to bring new businesses to Hoffman Estates. They also direct improvements to Village infrastructure, including the annual street rehabilitation project, drainage improvements, and utility projects. The Department provides information and professional services to residents, developers, realtors, contractors, other governmental agencies, and other interested parties on a wide variety of topics.

**Total Budget**

**\$4,681,520**

Annual Expenses by Division



# DEVELOPMENT SERVICES DEPARTMENT

## Annual Expenses by Division

Division	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Administration	241,008	315,360	313,610	386,430	22.5%
Planning	510,617	610,220	656,710	522,670	-14.3%
Code Enforcement	1,012,225	1,039,670	947,550	1,196,000	15.0%
Trans. & Engineering	1,174,374	1,207,120	1,231,550	1,268,940	5.1%
Economic Development	1,415,846	1,517,400	1,504,270	1,307,480	-13.8%
<b>Total</b>	<b>4,354,070</b>	<b>4,689,770</b>	<b>4,653,690</b>	<b>4,681,520</b>	<b>-0.2%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	2,011,440	2,179,050	2,121,840	2,309,790	6.0%
Employee Benefits	932,774	967,970	985,260	997,010	3.0%
Misc. Employee Expenses	29,522	39,260	35,910	49,800	26.8%
Commodities	16,505	17,150	16,460	20,610	20.2%
Contractual Services	1,439,255	1,566,350	1,557,790	1,369,960	-12.5%
Capital Outlay	-	7,500	7,000	5,100	N/A
Cost Allocation	(75,427)	(87,510)	(70,570)	(70,750)	-19.2%
<b>Total</b>	<b>4,354,070</b>	<b>4,689,770</b>	<b>4,653,690</b>	<b>4,681,520</b>	<b>-0.2%</b>

### **Description**

Development Services Administration coordinates and provides assistance to the Economic Development, Planning, Transportation and Engineering, and Code Enforcement Divisions in developing new programs and assisting in the implementation of existing programs. The department works with developers and land owners to attract businesses, navigate through the approval process, obtain construction permits, and inspect residential and commercial construction projects, as well as streets and public utilities. The department oversees the Annual Street Construction Project and enforces the Property Maintenance Code to maintain property values and neighborhood quality, and works with other Village departments on a variety of projects.

For the year ahead, major efforts will continue to be focused on economic development opportunities throughout the Village, with emphasis on implementing the Business District Plan, in addition to retail, office, and light industrial in the western area of the Village, and reviewing development projects throughout the Village. Ongoing activities include efforts to bring about the full Barrington Road Interchange, as well as the increased attention to code enforcement and property maintenance. The Annual Street Project remains a prime focus to reconstruct and resurface aging streets to improve neighborhoods.

In 2015, efforts will continue to build upon 2014 success on improving customer service and productivity through improving systems and processes. Also, Administration will continue to mentor new/promoted personnel.

### **2014 Accomplishments**

- Partnered with the Illinois Tollway and Illinois Department of Transportation in improving the Barrington Road interchange on I-90. Project provides full accessibility and connectivity to, from, and across I-90, and provides safe mobility for multiple types of users crossing I-90. Project done in coordination with the rebuilding and widening of I-90 as well as the development of a Park-n-Ride at the Barrington interchange.
- Completion of \$6 million street project using combination of federal and local funding sources to reconstruct and resurface twenty-three streets (7.3 miles) across the Village.
- Distributed \$500,000 in Canadian National Railway funds to eligible residents for improvements made to their homes that reduce noise impacts from railroad operations.
- Reorganization of and improvements to processes at the Code/Finance front counter for garage sales, garden plot registration, pet licenses, police-tow payments and otherwise.
- The Code Division successfully implemented a new single family rental housing registration and inspection program, with roughly 1,800 property owners registering during the first year.

- Began updating sections of the Village’s comprehensive plan, last updated in 2007. Changes will go to the board for review and approval next year to guide future growth and development in the Village.
- The Metropolitan Water Reclamation District of Greater Chicago (MWRD) approved a \$900,000 grant to improve the stormwater system in areas of flooding concern.
- Amended the Barrington Higgins TIF Redevelopment Plan, coordinated with the Sterling Organization around the Roselle Road TIF, and promoted redevelopment opportunities in the Higgins Hassell Roads TIF.

Goal	Objectives		
Continue to encourage staff development and performance through effective evaluation and review. <i>(Linked to Village Board Goals OG-8)</i>	Complete 100% of employee evaluations and provide in-person meetings within 30 days of due date.		
	Ensure a minimum of 10 external training opportunities for staff members over all department divisions.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of evaluations completed within 30 days of due date	100%	100%	100%
Percent of evaluations reviewed with staff within 30 days of due date	95%	100%	100%
Staff training opportunities	12	14	14

Goal	Objectives		
Improve Village infrastructure including the design and implementation of a comprehensive and continuing revitalization program for Village streets, sidewalks and stormwater management projects. <i>(Linked to Village Board Goals OG-3)</i>	Complete 90% of department-related Capital Improvement Plan projects for completion within the year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of Development Services CIP projects completed	95%	43%	80%

Goal	Objectives		
Encourage alternative methods of service delivery and increased use of technology to improve efficiency and improve effectiveness of Village communication channels. <i>(Linked to Village Board Goals OG-7)</i>	Identify 3 innovative programs or service delivery methods that will enhance the department's efficiency.		
	Update the Village, VisitHoffman, and online properties webpages with current information within 5 days of changes.		
	Promote awareness of development projects, programs and new businesses 10 times to the public through use of press, social media, website, community events and <i>Citizen</i> articles.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of innovative efficiency programs or service delivery methods identified	4	4	4
Percent of development-related webpages updated within 5 days of changes	100%	100%	100%
Number of promotions of development activities utilizing Village communications resources	10	7	8

### Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	134,034	173,390	173,240	232,990	34.4%
Employee Benefits	46,690	69,970	69,100	81,900	17.1%
Misc. Employee Expenses	1,531	1,310	910	4,020	206.9%
Commodities	4,242	4,100	3,790	4,250	3.7%
Contractual Services	54,511	66,590	66,570	63,270	-5.0%
<b>Total</b>	<b>241,008</b>	<b>315,360</b>	<b>313,610</b>	<b>386,430</b>	<b>22.5%</b>

### Budget Highlights

*Salaries & Wages, Employee Benefits, Misc. Employee Expenses*

The increase is due to the addition of a Management Analyst position that was previously in Planning.

*Employee Benefits*

The increase is due to the addition of a Management Analyst position that was previously in Planning.

*Misc. Employee Expenses*

The 206.9% increase is due to the addition of a national conference and an increase in dues and subscriptions.

*Commodities*

The 3.7% increase is due to the increase in photocopy expense.

*Contractual Services*

The 5.0% decrease is due to the decrease in IS user charges.

## Description

The Planning Division works with the development community and residents to guide them through the process of requesting approvals from the Planning and Zoning Commission, the Planning, Building, & Zoning Committee and the Village Board. The Division coordinates the development review process within the Village, assists with economic development and marketing efforts, and maintains contacts with outside agencies. The Planning Division is involved in various long-term planning studies and the implementation of the Comprehensive Plan. The Division also manages the Community Development Block Grant (CDBG) Program, oversees sustainability initiatives within the Village, and coordinates grant programs. Development, demographic and other information is provided to business owners, developers, the general public and other interested parties. The Division drafts Zoning, Subdivision Code and other text amendments, and prepares special studies within the Village, as needed.

## 2014 Accomplishments

- To further implement reorganization efforts Planning Division staff has continued to merge work efforts with the Code Enforcement Division and has provided greater support for the front counter operations. The Development Services Coordinator has worked extensively on process improvements and the Development Services Technician has spent significant time working on building permit processing and various coordination efforts.
- Division staff worked with other Divisions/Departments to implement grant projects, such as the ITEP Bike Grant, RTA Transit Planning Grant, and the CMAP LTA Workforce Development Grant. Staff has assisted with other efforts such as the Barrington Road Interchange, Pace transit planning for the I-90 Corridor, and various economic development projects.
- For several planning/zoning cases, Division staff expedited plan review and scheduling of public hearings to accommodate accelerated developer/business schedules. These included Culver's/Mobil, Moretti's, Whiskey River, Shree Jalaram, Devonshire Woods Estates, Barrington Square Mall Courtyard, Bergman Farm, Burger King, and others. In these cases, staff often performed reviews in much less than the typical 2-3 week period, and sometimes scheduled hearings in advance of having completed the applications in order to expedite the schedule. All cases were driven by the goal of accommodating existing businesses in their relocation or expansion needs.
- During 2014 Division staff began working with developers and reviewing conceptual plans for several large commercial/residential projects. These will not necessarily come to fruition during the 2014 calendar year, but much of the review and discussion work will have been done. If most of these proceed to the construction stage, the results will be witnessed in 2015. These include a new auto dealership, three or four completely reconstructed restaurants, a new residential subdivision, two significant entertainment-related uses in the 5990 District, major improvements to at least one shopping center, major improvements to two multi-family residential properties, and two new significant industrial developments, among several other smaller projects that are being discussed.

**Goals and Objectives**

Goal	Objectives		
Promote the development or redevelopment of underutilized properties in the Village in a manner that enhances long term fiscal sustainability and provides a high quality of life for Village residents and businesses. <i>(Linked to Village Board Goal ST-8 and OG-6)</i>	Process a minimum of 65% of site plan cases through administrative or staff review.		
	Process site plan requests for new developments to ensure that within 105 days of confirming that an application is complete per code, the Village shall act upon 100% of the applications.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of site plan amendment cases processed through the administrative review process	70%	70%	65%
Percent of site plan requests completed within 105 days per code	100%	100%	100%

Goal	Objectives		
Provide staff support to the Village’s new Economic Development effort program. <i>(Linked to Village Board Goal OG-6)</i>	Create a minimum of 6 economic development-related electronic digital images for the Cabela’s Tollway sign.		
	Ensure that a minimum of 2 economic development-related signs are in rotation on the Cabela’s Tollway sign at all times.		
	Update 100% of VisitHoffman.com website restaurant listings within 5 days of changes.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of digital signs produced per year	7	15	8
Percent of time two or more economic development signs displayed along Tollway	100%	100%	100%
Percent of updates to VisitHoffman.com completed within 5 days of changes to restaurant listings	100%	100%	100%

Goal	Objectives		
Further integrate the site plan and zoning review process with the building permit review and inspection process in order to provide a more seamless flow of information with greater accuracy and more efficiency. <i>(Linked to Village Board Goal OG-7)</i>	Hold weekly department coordination meetings to synchronize code enforcement and planning efforts.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of weekly department meetings held	45	54	48

Goal	Objectives		
Prepare next update to the Village's Comprehensive Plan (last adopted in 2007) to be completed in 2016. <i>(Linked to Village Board Goal OG-6)</i>	Meet regularly with staff working group on various components of the new draft comprehensive plan (meet at least 20 times).		
	Complete a detailed draft outline for the comprehensive plan update by the end of 2015.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of meetings held by the comprehensive plan staff working group	N/A	10	20
Percentage of draft detailed outline completed	N/A	20%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	368,834	451,250	446,260	363,180	-19.5%
Employee Benefits	176,724	201,270	237,510	179,950	-10.6%
Misc. Employee Expenses	3,240	3,820	2,870	3,660	-4.2%
Commodities	3,706	2,180	2,110	2,180	0.0%
Contractual Services	2,342	3,700	2,960	8,700	135.1%
Cost Allocation	(44,230)	(52,000)	(35,000)	(35,000)	-32.7%
<b>Total</b>	<b>510,617</b>	<b>610,220</b>	<b>656,710</b>	<b>522,670</b>	<b>-14.3%</b>

**Budget Highlights**

*Salaries & Wages*

The decrease in salaries is due to ongoing adjustments related to reorganization of the Planning and Code Enforcement Divisions. Some portions of planning staff salaries have been reallocated to the Code Enforcement Division to more accurately reflect work duties, and the Analyst position was moved from Planning to the Development Services Administrative budget.

*Employee Benefits*

The decrease in benefits is a result of the shift of some salary costs to Code Enforcement as described above.

*Misc. Employee Expenses*

The decrease in benefits is a result of the shift of some salary costs to Code Enforcement as described above.

*Contractual Services*

The 135.1% increase is due to the need for some consultant services to help support the Comprehensive Plan update.

*Cost Allocation*

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. The decrease in this amount is due to the decrease in the amount of Community Development Block Grant funds that have been allocated to the Village by the Federal Government. There is a 20% cap on the amount of these grant funds that can be allocated for administrative costs, such as salaries.

## Description

The Code Enforcement Division is responsible for ensuring compliance with all Village codes relating to building construction, property maintenance, environmental health regulations, annual fire inspections and zoning requirements. Our mission is to safeguard and protect the public health, safety and general welfare of the residents of Hoffman Estates through application and enforcement of the adopted codes and ordinances in an efficient and effective manner, through the wise use and management of all available resources.

## 2014 Accomplishments

- Division staff continued to successfully implement a reorganization of the Division structure with more work merged with Planning Division staff and the addition of new staff to administer the new single-family rental housing program. The entire staff has also participated in reorganization efforts involving the Customer Service Representatives and the front counter operations.
- The Division successfully implemented a new single family rental housing registration and inspection program, with roughly 1,800 property owners registering during the first year. A substantial number of inspections will be completed during the latter part of 2014. The program is being coordinated with collections efforts to obtain outstanding monies owed to the Village and over \$30,000 is expected to be obtained during the initial year. The program included the addition of 1.5 new inspector positions and 0.5 new administrative position, with all salaries and other program costs being covered by the registration fees for the program.
- Building permit activity for 2014 was roughly equal to 2013, however many of the permits were for smaller projects and therefore revenue was lower than anticipated. Building staff successfully managed many commercial remodeling permits, including the new Omron occupancy in the Greenspoint buildings.
- The Division continued to perform a large portion of the annual fire inspections, however due to staff vacancies and an increase other workloads, the total number of fire inspections performed is lower than the previous year.
- Efficiency improvements in building permit processing were a focus during 2014, with a number of changes occurring to reduce the amount of paper/forms being used and to reduce the amount of staff time needed to process a permit.
- Health inspections continued to occur on a consistent basis with one significant notable change – the State of Illinois has implemented new food handling permit requirements for all food service employees. The change began implementation during 2014 with a voluntary, educational phase and will become formalized on January 1, 2015. The new rules require the health inspector to interact with many of the food service employees to verify they have the required training and are knowledgeable of appropriate safety procedures for their particular duties. This is in contrast to past years where the inspectors only interacted with the manager and looked at the physical facility. As part of the education phase, the Health Officer has performed several lengthy in-house training seminars for the staff at various restaurants.

## Goals and Objectives

Goal	Objectives		
Ensure the health, safety and welfare of Village residents and businesses through a responsive building, fire code, property maintenance and health inspection program. <i>(Linked to Village Board Goal OG-4)</i>	Conduct annual fire inspections for at least 95% of all commercial occupancies.		
	Conduct 95% of building inspections within 24 hours of notice.		
	Conduct 95% of property maintenance inspections within 24 hours of notice.		
	Conduct annual health inspections for 100% of all commercial occupancies.		
	Conduct annual rental housing inspections for 100% of all registered rental properties.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of commercial fire inspections completed	85%	60%	95%
Percent of building inspections completed within 24 hours of notice	97%	97%	95%
Percent of property maintenance inspections completed within 24 hours of notice	95%	98%	95%
Percent of health inspections completed	100%	100%	100%
Percent of rental housing inspections completed.* *Program started in 2014, and 2015 will be 1 <sup>st</sup> full year.	N/A	N/A	100%

# Code Enforcement | Village of Hoffman Estates

Goal	Objectives		
Enhance customer service by taking advantage of available technology and other means to improve the efficiency of building permit processing and review functions. <i>(Linked to Village Board Goal OG-7)</i>	Make at least 2 identifiable improvements to the building permit plan review process.		
	Make at least 2 identifiable improvements to the building permit administrative process.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of identifiable improvements made to building permit plan review process	N/A	N/A	2
Number of identifiable improvements made to the building permit administrative process	N/A	2	2

Goal	Objectives		
Provide high quality and efficient customer service by processing building permit applications in a timely manner. <i>(Linked to Village Board Goal OG-7)</i>	Enter all building permit applications into SunGard within a 24 hour period at least 95% of the time.		
	Complete plan review or send comments to permit application candidate within 10 business days.		
	Process final permits and contact applicant within 48 hours of approval at least 90% of the time.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of building permit applications entered into SunGard within 24 hours of submittal	93%	94%	95%
Percent of plan reviews presented to applicant within 10 business days	96%	97%	95%
Percent of final permits processed within 48 hours of permit approval	92%	92%	90%

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	589,581	618,430	567,950	748,160	21.0%
Employee Benefits	329,659	301,050	286,150	331,120	10.0%
Misc. Employee Expenses	5,635	10,580	9,810	8,310	-21.5%
Commodities	3,612	5,760	5,740	7,060	22.6%
Contractual Services	83,737	103,850	77,900	101,350	-2.4%
<b>Total</b>	<b>1,012,225</b>	<b>1,039,670</b>	<b>947,550</b>	<b>1,196,000</b>	<b>15.0%</b>

## Budget Highlights

### *Salaries & Wages*

The increase in salaries is primarily due to a shift of some salaries from the Planning Division to the Code Enforcement Division to reflect reorganization efforts and the addition of the new rental housing registration and inspection program, which added 2 FTEs. All new costs for the rental housing staff have been covered by the new revenues being realized from the rental registration fees.

### *Employee Benefits*

The 10.0% change in benefits is a result of the position changes described above.

### *Misc. Employee Expenses*

This 21.5% decrease is primary due to the need for fewer staff building code certification renewals than the previous year, since these do not occur each year.

### *Commodities*

The 22.6% increase is primarily due to the need to purchase updated building code books (6 year cycle).

### *Contractual Services*

The slight decrease reflects a reduction in the estimated amount needed for consultant services.

## Description

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

The Division has a number of projects which are managed in house. Examples include the annual street rehabilitation project, acting as the lead agency for the Barrington Road full interchange project, the Shoe Factory / Beverly Road project, preparation of grant applications for transportation and storm water projects, site development review and construction inspection among many others. Most of these projects require a significant level of coordination with other agencies such as IDOT, Cook County, the Illinois Tollway, Pace Suburban Bus, Regional Transportation Authority, MWRD, and others.

## 2014 Accomplishments

- A three party intergovernmental agreement for the Barrington Road full interchange project was approved by the Illinois Tollway, State of Illinois, and the Village. The Village's share of the estimated \$68 million project is 7% or about \$5 million.
- Phase II design engineering for the Barrington Road full interchange project on I-90 was completed in 2014 to allow the Illinois Tollway to bid the project for construction.
- The 2014 Street Rehabilitation project completed reconstruction of ten streets and resurfacing of another thirteen streets in 2014.
- Due to final cost of the federally funded Hassell Road reconstruction project, the Village received reimbursement of Division staff time for construction inspection and management services in 2014 of about \$90,000. This was in addition to reimbursements for staff hours incurred in 2013.
- A grant through MWRD is being finalized in 2014 for improvements to the Jones / Highland storm sewer project. The project will help address long standing flooding issues experienced during intense rainfall events. The total cost of about \$1.2 million will be funded through the \$900,000 grant with the balance paid from the Village Stormwater Improvement Fund.
- A task force was created to help with evaluation and implementation of various transit improvements identified in the transit study completed in 2013. Funded through the RTA's Community Planning program, the project outlined a number of steps to expand transit for Village residents and businesses. A key component will be the proposed Pace Park and Ride facility at I-90 and Barrington Road.

**Goals and Objectives**

Goal	Objectives		
Maintain high-quality road infrastructure through completing the design and construction of projects on time and within project budgets. <i>(Linked to Village Board Goal LT-3)</i>	Percentage of streets in annual project finished to surface layer		
	Monitor progress of Barrington Road Interchange construction (percent project complete)		
	Monitor completion of Jones / Highland storm sewer improvements.		
Performance Measures	2013 Actual	2014 Actual	2015 Target
Percent of annual street rehabilitation project streets complete through the final surface layer.	100%	100%	100%
Percent of interchange construction completed by Illinois Tollway.	N/A	N/A	40%
Percentage complete for Jones Highland storm sewer	N/A	N/A	100%

Goal	Objectives
Improve transit and mode choice options for individuals that live and work in Hoffman Estates. <i>(Linked to Village Board Goal OG-2)</i>	Improve performance of the Taxi Discount Program by increasing the number of program registrants by 5%.
	Complete final engineering for the ITEP funded Shoe Factory Road / I-90 undercrossing pedestrian and bicycle project completed.
	Hold local Transit Improvement Task Force meetings.

Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent increase of program registrants from previous year	16%	8%	5%
Percent of preliminary engineering for the ITEP project completed	N/A	50%	100%
Number of meetings held by the local Transit implementation Task Force	N/A	1	4

Goal	Objectives		
Improve efficiency of drainage investigations <i>(Linked to Village Board Goal LT-3)</i>	Respond to drainage inquiries within 10 working days		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of drainage investigations conducted within 10 working days	99%	90%	100%

Goal	Objectives		
Effectively and efficiently administer the Canadian National Noise Mitigation Reimbursement program <i>(Linked to Village Board Goal ST-6)</i>	Issue Building Permits within 7 to 10 days of receipt of complete application		
	Issue reimbursement within 5 working days of a complete application.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of building permits issued within 7 to 10 working days	100%	100%	100%
Percent of reimbursements made within 5 working days	98%	93%	100%

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	757,465	771,040	770,270	795,630	3.2%
Employee Benefits	298,679	307,470	305,640	318,570	3.6%
Misc. Employee Expenses	2,701	3,700	2,430	11,960	223.2%
Commodities	3,594	3,800	3,910	5,820	53.2%
Contractual Services	111,935	113,610	142,300	131,860	16.1%
Capital Outlay	-	7,500	7,000	5,100	-32.0%
<b>Total</b>	<b>1,174,374</b>	<b>1,207,120</b>	<b>1,231,550</b>	<b>1,268,940</b>	<b>5.1%</b>

**Budget Highlights**

*Salaries*

Increase is due to annual salary increases.

*Employee Benefits*

Increase is due to a change in number of employee health insurance waivers taken.

*Misc. Employee Expenses*

The 223.2% increase is due to training for new AutoCAD software.

*Commodities*

Increase due to printing costs for street project newsletter because of greater number of streets in project scope.

*Contractual Services*

The 16.0% increase is due primarily to the addition of professional surveying services.

*Capital Outlay*

The decrease in this account is due to a reduced need for replacement of traffic data, updated technology, and other new Division equipment in 2015.

## Description

The Economic Development Division is responsible for improving the wealth of the local economy through business attraction and retention; workforce development; real estate development and marketing. The Division seeks to enhance the community through increased livability and new retailer development. Over the past couple of years, efforts focused on sustainability of the high tech industrial manufacturing sector, which lead to the formation of the Golden Corridor Manufacturing Group and a regional effort to enhance the workforce.

## 2014 Accomplishments

- Amended the Barrington Higgins TIF Redevelopment Plan to help spur redevelopment and fill the two vacant restaurant parcels.
- Coordinated closely with the Sterling Organization on redevelopment concepts for the Hoffman Plaza Shopping Center.
- Developed a brand for Hoffman Estates economic development to promote and market to developers, brokers and business owners.
- Created articles, ads, and promotional materials touting the Village.
- Restarted the Business Retention and Expansion program to connect with the major business investors in the community.
- Sponsored the non-profit Golden Corridor Advanced Manufacturing Partnership to promote manufacturing workforce development in the local high schools and community colleges.
- Created the Village's new available properties online database through Location One Information Systems (LOIS). The platform is free for all Illinois municipalities to use.
- Designed and showcased a new display at the International Council of Shopping Centers RECon show in Las Vegas to promote the Village of Hoffman Estates.

**Goals and Objectives**

Goal	Objectives		
Maintain a strong blend of retail, office, clean-industrial, commercial through continued cooperation with local business and regional partners. <i>(Linked to Village Board Goal LT-6)</i>	As part of business retention efforts, visit 18 Hoffman Estates businesses, limiting number of contacts to schedule the visits to 5 times or less.		
	Obtain feedback from 30% of contacted businesses regarding a business retention visit and any potential Village services and incentives.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of businesses visited	N/A	15	18
Average number of contacts made in order to schedule business retention meetings	N/A	3	4
Response rate from business services feedback tools	N/A	60%	50%

Goal	Objectives		
Create a thriving and vital local economy with a strong blend of retail, office, clean-industrial, commercial, and residential properties through use of technology and contact with industry brokers. <i>(Linked to Village Board Goal LT-6)</i>	Maintain a reasonable annual Village retail vacancy rate.		
	Maintain a reasonable annual Village office vacancy rate.		
	Promote and attract new industrial users.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Retail commercial vacancy rate*	N/A	12%	10%
Office commercial vacancy rate*	N/A	N/A	17%
Number of industrial projects	N/A	N/A	1

\* All vacancy rates have a slight margin of error depending on when a business actually moves in or out.

Goal	Objectives		
Continue the revitalization of shopping centers through innovative redevelopment strategies, including public-private partnerships impacting TIFs and other retail centers. <i>Linked to Village Board Goal ST-8)</i>	Promote development and redevelopment by private and public expenditures within TIF districts.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of projects within a TIF district**	N/A	3	4

\*\*Any investment that directly or indirectly promotes and aids redevelopment, immediately or in the future, by a public or private entity constitutes a project.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	161,526	164,940	164,120	169,830	3.0%
Employee Benefits	81,022	88,210	86,860	85,470	-3.1%
Misc. Employee Expenses	16,415	19,850	19,890	21,850	10.1%
Commodities	1,351	1,310	910	1,300	-0.8%
Contractual Services	1,186,729	1,278,600	1,268,060	1,064,780	-16.7%
Cost Allocation	(31,197)	(35,510)	(35,570)	(35,750)	0.7%
<b>Total</b>	<b>1,415,846</b>	<b>1,517,400</b>	<b>1,504,270</b>	<b>1,307,480</b>	<b>-13.8%</b>

**Budget Highlights**

*Salaries & Wages*

An increase of 3.0% is due to annual salary increases.

*Employee Benefits*

A decrease of 3.1% is due to a decrease in health insurance costs.

*Misc. Employee Expenses*

The 10.1% increase is due to increased costs of economic development event attendance opportunities.

*Commodities*

The decrease is a reduction in costs for periodicals and publications.

## *Contractual Services*

The decrease of 16.7% is due to some services being replaced and a reduction in sales tax rebates.

## *Cost Allocation*

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

# HEALTH & HUMAN SERVICES DEPARTMENT

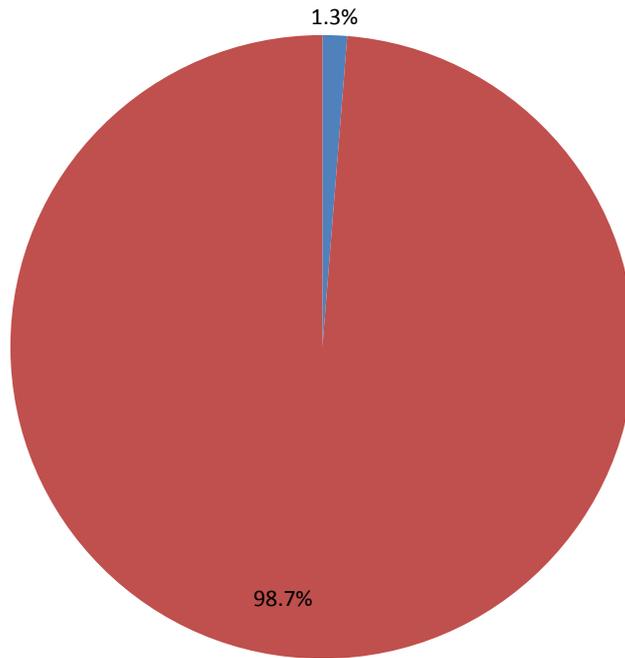
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The Health and Human Services Department provides the following services: immunizations, health screening, counseling services and community education. The Department's mission is to serve the community by providing high quality preventative health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

<b>Total Budget</b>	<b>\$ 704,670</b>
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## DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



■ Health and Human Services   ■ General Fund

## Description

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

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

## 2014 Accomplishments

- Nursing staff provided 5179 patient visits, which included 814 vaccinations for youth, 2782 preventive health screens (blood pressure, hemoglobin, glucose, heart rate) and 1621 preschool vision and hearing screens.
- Clinical psychology staff completed 1,144 patient contacts, and provided 2045 hours of individual counseling, 131 hours of couples counseling, and 131 hours of family therapy.
- Partnered with School District 54 to provide counseling services for underserved families. 10 families received services.
- HHS has more than 1,500 client contacts through the department's prevention and outreach services at area schools and Vogeley Teen Center.
- Hosted a stroke screening for the community. 81 residents participated.
- Assist 50 individuals with signing up for health insurance under the Affordable Care Act.
- Assist 30 individuals with signing up for the Nicor Gas Sharing program.
- Collaborated with CEDA Northwest to distribute food to needy families. 45 families received assistance,
- Collected 50 pints of blood through two blood drives.

**Goals and Objectives**

Goal	Objectives		
Provide preventative health and mental health services for the Hoffman Estates community. <i>(Linked to Village Board Goal OG-4)</i>	Continue providing monthly health clinics at Village Hall and external locations to increase utilization of HHS clinics by 10%.		
	Provide 2,000 hours of individual, family, and couples counseling.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of clients seen at health clinics	1216	1300	1400
Total number of counseling hours provided	2228	2100	2100

Goal	Objectives		
Promote quality of life and healthy living across all age groups in the Hoffman Estates community. <i>(Linked to Village Board Goal OG-4)</i>	Conduct 4 community workshops that focus on violence prevention, anti-bullying, mental health, or wellness.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of workshops conducted	4	4	5

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	392,145	409,430	402,630	416,930	1.8%
Employee Benefits	187,962	195,150	192,630	188,860	-3.2%
Misc. Employee Expenses	2,100	3,110	3,110	3,750	20.6%
Commodities	21,846	31,760	30,090	32,600	2.6%
Contractual Services	54,703	72,780	69,330	62,530	-14.1%
<b>Total</b>	<b>658,756</b>	<b>712,230</b>	<b>697,790</b>	<b>704,670</b>	<b>-1.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 1.8% increase is due to cost of living increases for staff.

*Employee Benefits*

The decrease of 3.2% is due to the decreased cost of health insurance costs.

*Misc. Employee Expenses*

The 20.6% increase is for the director's attendance at a national conference.

*Commodities*

The 2.6% increase is due to increased photocopy and other supply costs.

*Contractual Services*

The 14.1% decrease is due to the decrease in budgeted American Psychological Association Accreditation Grant application fees.

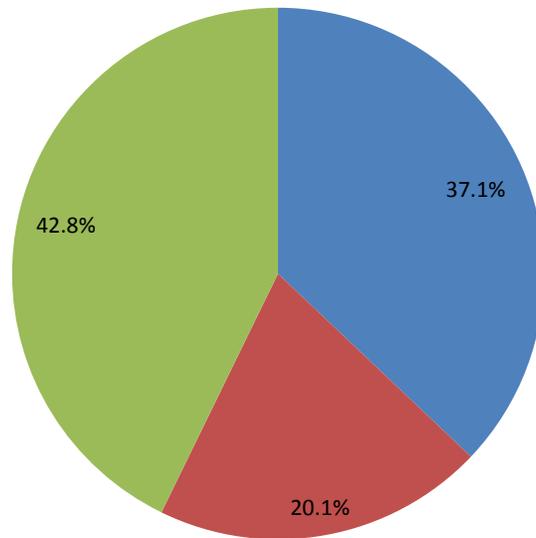
# BOARDS & COMMISSIONS

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

**Total Budget**

**\$472,650**

Annual Expenses by Commission



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

# BOARDS & COMMISSIONS

## Annual Expenses by Commission

Commission	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Fourth of July Commission	203,135	219,730	184,830	175,280	-20.2%
Fire & Police Commission	25,297	117,500	57,780	95,180	-19.0%
Misc. Boards & Commissions	146,549	194,470	182,390	202,190	4.0%
<b>Total</b>	<b>374,982</b>	<b>531,700</b>	<b>425,000</b>	<b>472,650</b>	<b>-11.1%</b>

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	39,243	52,660	40,010	56,750	7.8%
Employee Benefits	29,934	32,170	30,690	29,990	-6.8%
Misc. Employee Expenses	700	2,530	1,380	1,880	-25.7%
Commodities	1,057	1,430	1,280	1,680	17.5%
Contractual Services	304,048	442,910	351,640	382,350	-13.7%
<b>Total</b>	<b>374,982</b>	<b>531,700</b>	<b>425,000</b>	<b>472,650</b>	<b>-11.1%</b>

**Description**

This Commission plans and conducts the annual Village celebration for the Fourth of July. The celebration includes entertainment, food, fireworks, a carnival, a parade, and an arts and crafts fair.

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Contractual Services	203,135	219,730	184,830	175,280	-20.2%
<b>Total</b>	<b>203,135</b>	<b>219,730</b>	<b>184,830</b>	<b>175,280</b>	<b>-20.2%</b>

**Budget Highlights**

*Contractual Services*

As the festival continues to grow at its new location at the Sears Centre Arena, it requires additional costs to maintain a successful event. The 4.6% increase for 2014 is a reflection of these additional costs. The revenues generated by the festival are also increasing as the event grows.

## Description

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

## 2014 Accomplishments

- Completed Police promotional testing for positions of police sergeant and police lieutenant.
- Completed Fire entry level testing of over 300 applicants culminating in the hiring of six (6) new Firefighter/Paramedic candidates.

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	-	12,500	-	15,800	26.4%
Employee Benefits	-	960	-	-	-100.0%
Misc. Employee Expenses	700	2,530	1,380	1,880	-25.7%
Commodities	208	750	450	750	0.0%
Contractual Services	24,389	100,760	55,950	76,750	-23.8%
<b>Total</b>	<b>25,297</b>	<b>117,500</b>	<b>57,780</b>	<b>95,180</b>	<b>-19.0%</b>

## Budget Highlights

### *Salaries & Wages*

There was a budget of \$12,500 in 2014 as overtime wages in order to conduct promotional testing within the Fire Department. It was not utilized in 2014, and is being requested again in 2015. The police department conducted promotional testing in 2014 and will be conducting police entry level testing in 2015 which accounts for \$3,300 in overtime wages to assist in the testing process.

### *Employee Benefits*

The decrease is due to the overtime wages estimated as not subject to social security and medicare tax.

### *Misc. Employee Expenses*

The decrease is due to the reduced number of personnel attending the IFPCA fall conference.

*Contractual Services*

The decrease of 23.8% in this portion of the budget is related to the completion of firefighter new applicant and police officer promotional testing in 2014 that is not needed in 2015. The budget for 2015 is for the planned firefighter promotional and police officer new applicant testing in 2015. These include the costs to hold the testing of an assessment center, written tests, polygraph tests, medical exams and psychological exams.

# Miscellaneous Boards & Commissions | Village of Hoffman Estates

## Description

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

## Annual Commission Budgets

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Sister Cities	18,736	20,800	11,280	20,800	0.0%
Environmental	112	-	-	-	#DIV/0!
Commission for Seniors	6,999	8,950	7,950	8,950	0.0%
Youth	1,566	6,000	6,000	2,500	-58.3%
Emerging Technologies	27	500	30	500	0.0%
Historical Sites	1,083	1,900	1,380	1,900	0.0%
Cultural Awareness	1,859	4,000	4,000	4,000	0.0%
Arts	28,665	14,750	24,600	26,090	76.9%
Utilities	9	200	10	200	0.0%
Green	18	900	550	680	-24.4%
Local Historian	-	250	250	250	0.0%
Celebration	4,886	10,450	10,450	10,450	0.0%
Economic Development	2,051	5,000	4,000	5,000	0.0%
Children's Memorial	85	100	-	100	0.0%
Comm. for the Disabled	3,144	3,030	2,500	3,030	0.0%
Celtic Festival	7,164	8,750	8,750	8,750	0.0%
Platzkonzert Commission	-	36,720	29,000	37,000	0.8%
<b>Total</b>	<b>76,404</b>	<b>122,300</b>	<b>110,750</b>	<b>130,200</b>	<b>6.5%</b>

# Miscellaneous Boards & Commissions | Village of Hoffman Estates

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	39,243	40,160	40,010	40,950	2.0%
Employee Benefits	29,934	31,210	30,690	29,990	-3.9%
Commodities	849	680	830	930	36.8%
Contractual Services	120	120	110	120	0.0%
<b>Total</b>	<b>70,146</b>	<b>72,170</b>	<b>71,640</b>	<b>71,990</b>	<b>-0.2%</b>

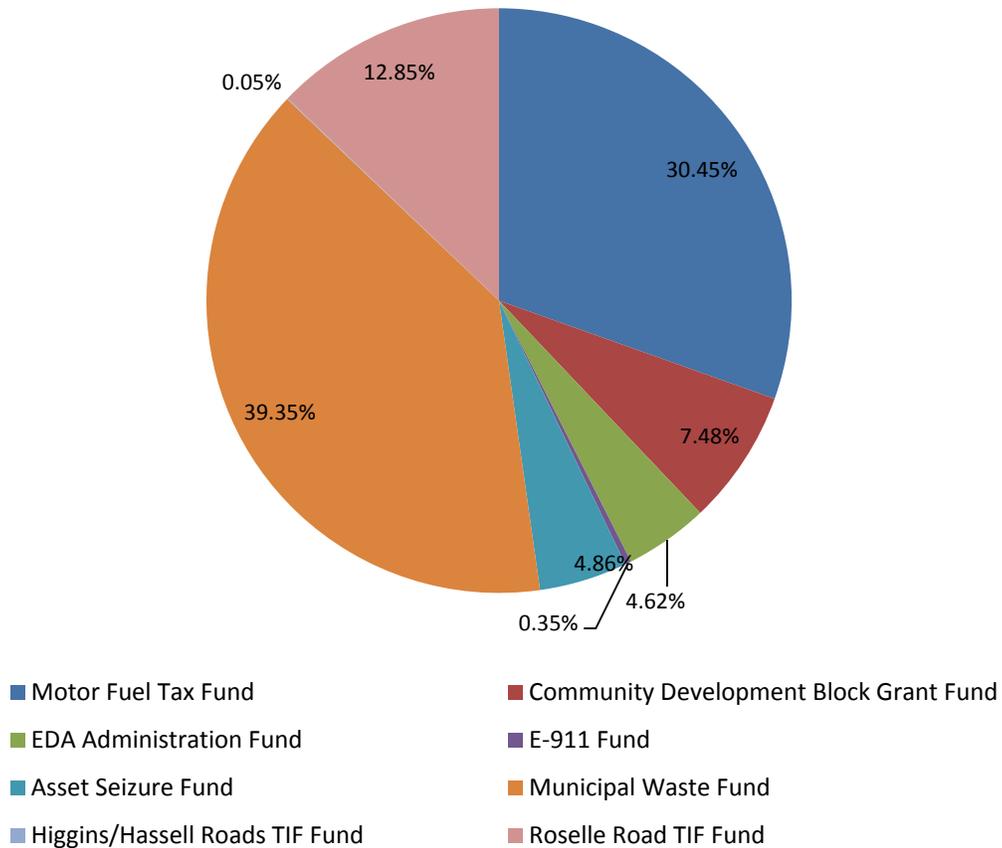
# SPECIAL REVENUE FUNDS

Special Revenue Funds include the following funds: Motor Fuel Tax Fund, Community Development Block Grant Fund, Economic Development Area Administration Fund, Emergency 911 Fund, Asset Seizure Fund, Municipal Waste System Fund, Roselle Road TIF Fund and the Higgins Hassell TIF Fund. These funds are defined as those used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The Sears EDA General Account Fund is not included in the chart below because distributions from this fund are based on property tax payments received and are undetermined at this time.

<b>Total Budget</b>	<b>\$7,491,340</b>
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Annual Expenses by Fund



# Asset Seizure Fund | Village of Hoffman Estates

## Description

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

## 2014 Accomplishments

- The Police Department estimates \$500,000 dollars in seizure funds earmarked to the Village Police Department.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Fines	859	650	650	650	0.0%
Federal Seizures	232,148	275,120	186,870	345,760	25.7%
Investments Earnings	38	100	400	400	300.0%
Miscellaneous	17,206	-	-	-	N/A
<b>Total Revenues</b>	<b>250,250</b>	<b>275,870</b>	<b>187,920</b>	<b>346,810</b>	<b>25.7%</b>
<b>Expenditures</b>					
Salaries	124,262	126,720	128,480	129,030	1.8%
Employee Benefits	19,120	19,740	19,490	18,590	-5.8%
Misc. Employee Expenses	-	11,000	300	11,000	0.0%
Contractual Services	23,830	38,960	23,350	37,950	-2.6%
Commodities	-	-	-	-	N/A
Capital Outlay	65,040	97,400	16,000	97,310	-0.1%
Transfers Out	-	-	-	69,880	N/A
<b>Total Expenditures</b>	<b>232,252</b>	<b>293,820</b>	<b>187,620</b>	<b>363,760</b>	<b>23.8%</b>
<b>Net Revenues over Expenditures</b>	<b>17,998</b>	<b>(17,950)</b>	<b>300</b>	<b>(16,950)</b>	<b>-5.6%</b>

**Description**

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

For Program Year 2014 (October 1, 2014 through September 30, 2015), the total new allocation for this year is \$251,367, plus additional funds remain available from prior years. The Village CDBG funds will support a single family rehabilitation program again being managed by the non-profit organization Northwest Housing Partnership. A total of \$171,378 in unexpended funds from previous years will be allocated for the rehabilitation of eligible homes over the course of the 2014 program year. An additional \$210,000 will be available for infrastructure improvements and will be dedicated to offset the cost of the 2015 street project, rehabilitating a street in a low to moderate income neighborhood.

A total of \$50,273 is budgeted for administrative costs throughout the program year, which equals the maximum amount allowed by HUD (20%). It is expected that most of this cost will reimburse the Village for staff time to manage the program. The remainder will be available for consultant use and for reimbursement of publication, mailing, and other administrative costs.

**2014 Accomplishments**

- Two homes were rehabilitated through the housing rehabilitation program in partnership with the Northwest Housing Partnership.
- CDBG funding was used to offset the cost of reconstructing Volid Drive as part of the Village’s 2014 street revitalization program.
- Joined the Cook County HOME Investment Partnerships Program consortium making Hoffman Estates residents and developers eligible to receive funding for low-to moderate income housing development or housing assistance projects directly from Cook County, rather than through the State of Illinois.

**Goals and Objectives**

Goal	Objectives
Utilize Community Development Block Grant Funding for eligible projects that aid existing Village needs.	Dedicate 100% of funding to eligible projects as prioritized in the CDBG 2011-2015 Consolidated Plan.
	Ensure timely expenditure of annual CDBG funding with a ratio of 1.5 or less.

# Community Development Block Grant

# Village of Hoffman Estates

Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percentage of funds budgeted to eligible projects as prioritized in the CDBG 2011-2015 Consolidated Plan.	100%	100%	100%
Complete writing of the 2015-2019 Consolidated Plan for CDBG and the HOME Consortium.	N/A	N/A	100%
Ratio of unspent funds to total monies received	0.45	1.29	1.5

Goal	Objectives		
Provide rehabilitation assistance for eligible homeowners in order to sustain housing that adheres to code requirements is safe and affordable.	Work with North West Housing Partnership to coordinate single-family housing rehabilitation program in order to complete 5 rehabilitations.		
	Cooperate with Village building inspectors to encourage promotion of the program and to ensure proper inspection documentation is filed per HUD requirements.		
	Through use of existing Village media tools, release a minimum of 5 community education pieces related to housing concerns.		
	Educate community on fair housing practices, dangers of lead in the home, as well as rehabilitation and homeowner assistance programs.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of single-family home rehabilitations completed with the assistance of 2013-2014 Community Development Block Grant funds	4	2	5
Number of property files completed per HUD requirements with documentation from building inspectors	4	2	5
Number of community housing education pieces released	5	5	5

Community Development  
Block Grant

Village of Hoffman Estates

Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Grant Revenue	119,358	382,000	525,400	560,000	46.6%
Reimbursements	-	-	47,600	-	N/A
<b>Total Revenues</b>	<b>119,358</b>	<b>382,000</b>	<b>573,000</b>	<b>560,000</b>	<b>46.6%</b>
<b>Expenditures</b>					
Contractual Services	73,086	110,000	65,000	110,000	0.0%
Capital Outlay	2,042	-	253,000	200,000	N/A
Operating Transfers	-	220,000	220,000	215,000	N/A
Cost Allocation	44,230	52,000	35,000	35,000	-32.7%
<b>Total Expenditures</b>	<b>119,358</b>	<b>382,000</b>	<b>573,000</b>	<b>560,000</b>	<b>46.6%</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Emergency 911 Fund | Village of Hoffman Estates

## Description

The Village of Hoffman Estates used to host its own 911 dispatch center. In 1997, the Northwest Central Dispatch System (NWCD) was created, which combined several municipalities into one dispatch center. Since then, this fund has continued to be utilized to account for the 911 surcharge that the Village receives. These revenues are restricted funds that are used for expenses related to public safety.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Intergovernmental	22,696	23,000	21,500	21,500	-6.5%
Investment Earnings	23	-	120	100	N/A
<b>Total Revenues</b>	<b>22,719</b>	<b>23,000</b>	<b>21,620</b>	<b>21,600</b>	<b>-6.1%</b>
<b>Expenditures</b>					
Contractual Services	26,359	46,420	26,420	26,420	-43.1%
<b>Total Expenditures</b>	<b>26,359</b>	<b>46,420</b>	<b>26,420</b>	<b>26,420</b>	<b>-43.1%</b>
<b>Net Revenues over Expenditures</b>	<b>(3,640)</b>	<b>(23,420)</b>	<b>(4,800)</b>	<b>(4,820)</b>	<b>-79.4%</b>

**Description**

With the extension of the Economic Development Area (EDA) approved by the General Assembly in December 2011, separate budgets for Village departments providing services supporting development in the EDA are no longer required. The Village will be drawing down the remaining fund balance in this fund over the next four years.

**Annual Revenues and Expenditures by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	4,454,846	-	-	-	N/A
Investment Earnings	373	-	2,800	1,500	N/A
Miscellaneous	2,850	-	180	-	N/A
<b>Total Revenues</b>	<b>4,458,069</b>	<b>-</b>	<b>2,980</b>	<b>1,500</b>	<b>N/A</b>
<b>Expenditures</b>					
Administration	320,291	-	-	-	N/A
Fire	3,203,762	-	-	-	N/A
Police	717,754	441,440	383,040	345,960	-21.6%
Public Works	151,926	-	-	-	NA
<b>Total Expenditures</b>	<b>4,393,733</b>	<b>441,440</b>	<b>383,040</b>	<b>345,960</b>	<b>-21.6%</b>
<b>Net Revenues over Expenditures</b>	<b>64,336</b>	<b>(441,440)</b>	<b>(380,060)</b>	<b>(344,460)</b>	<b>-22.0%</b>

# Motor Fuel Tax Fund | Village of Hoffman Estates

## Description

The Motor Fuel Tax (MFT) Fund accounts for resources received from the MFT allotments the Village receives monthly from the Illinois Department of Transportation. These funds are used for road improvements, street light installations and debt service payments for bonds that were issued to pay for prior year road improvements.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
MFT Allotments	1,527,134	1,225,000	1,494,620	1,225,000	0.0%
Investment Earnings	1,369	500	5,500	3,000	500.0%
<b>Total Revenues</b>	<b>1,528,503</b>	<b>1,225,500</b>	<b>1,500,120</b>	<b>1,228,000</b>	<b>0.2%</b>
<b>Expenditures</b>					
Contractual Services	70,821	100,520	95,250	101,000	0.5%
Capital Outlay	-	-	-	-	N/A
Transfers Out	860,000	1,653,000	1,880,000	2,180,360	31.9%
<b>Total Expenditures</b>	<b>930,821</b>	<b>1,753,520</b>	<b>1,975,250</b>	<b>2,281,360</b>	<b>30.1%</b>
<b>Net Revenues over Expenditures</b>	<b>597,682</b>	<b>(528,020)</b>	<b>(475,130)</b>	<b>(1,053,360)</b>	<b>99.5%</b>

# Municipal Waste System Fund | Village of Hoffman Estates

## Description

The Municipal Waste System Fund accounts for the Village's garbage collection program. The primary revenue source for this fund is the garbage fees paid by residents. On January 1, 2004, the Village switched from the former pay-as-you-throw method to a flat fee alternative. The Village has absorbed the annual \$0.25 rate increase since 2005. In 2008, the residential garbage contract expired and a new contract was negotiated that will take the Village through April, 2015. The Village is currently in the process of negotiating a new contract with the garbage hauler and some significant changes are expected, including the Village taking over the billing of its residents for garbage services.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Charges for Services	934,757	925,000	1,077,000	2,652,000	186.7%
Investments Earnings	32	50	140	300	500.0%
Miscellaneous	266,501	275,070	236,240	315,280	14.6%
Transfers In	-	125,000	125,000	-	-100.0%
<b>Total Revenues</b>	<b>1,201,291</b>	<b>1,325,120</b>	<b>1,438,380</b>	<b>2,967,580</b>	<b>123.9%</b>
<b>Expenditures</b>					
Salaries	-	-	-	33,100	N/A
Employee Benefits	-	-	-	7,110	N/A
Contractual Services	1,211,350	1,374,500	1,362,470	2,907,480	111.5%
Transfers Out	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>1,211,350</b>	<b>1,374,500</b>	<b>1,362,470</b>	<b>2,947,690</b>	<b>114.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(10,059)</b>	<b>(49,380)</b>	<b>75,910</b>	<b>19,890</b>	<b>-140.3%</b>

# Sears EDA General Account | Village of Hoffman Estates

## Description

The Sears EDA General Account has historically been used to record the EDA note payments based on the availability of incremental property tax revenue. This amount was never definite, so it was never budgeted for in the past, only recorded when actually paid. For FY2014, this fund will be used for the distributions required under the new EDA legislation approved by the State of Illinois in 2012. Since the amounts are based on property tax payments received and are unknown at this time, we do not budget for these distributions.

## Annual Revenues and Expenditures by Class

Class	Actual	Budget	Estimate	Budget	Change
<b>Revenues</b>					
Incremental Property Taxes	14,174,258	350,000	14,597,689	-	N/A
Transfer In	-	-	800,000	-	N/A
<b>Total Revenues</b>	<b>14,174,258</b>	<b>350,000</b>	<b>15,397,689</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Contractual Services	-	350,000	-	-	N/A
Bond Payments	14,174,258	-	15,397,689	-	N/A
<b>Total Expenditures</b>	<b>14,174,258</b>	<b>350,000</b>	<b>15,397,689</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

# Roselle Road TIF Fund | Village of Hoffman Estates

## Description

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

2014 efforts and expenditures primarily focused on engineering and consulting costs related to the Roselle Road traffic signal installation. Other spending was allocated to engineering for the Business District culvert project.

In 2015, the Roselle Road traffic signal will be installed, with final engineering to be completed before actual construction. In addition, engineering and bidding for the Business District storm sewer culvert reconstruction project will be finished with construction scheduled in 2016 or 2017. Due to a significant decline in the property values within the TIF, no incremental property taxes are expected to be received in FY2015.

## 2014 Accomplishments

- Continued to work with the Sterling Organization (owner) on redevelopment opportunities and new tenants where possible. In fall 2013, the Sterling Organization acquired Hoffman Plaza, providing a new and fresh approach to one of the first shopping centers in Hoffman Estates dating from the early 1960s. Sterling brings national resources and a goal of upgrading tenants, physical improvements and potentially consolidating outparcels. In 2014, Sterling acquired the former Burger King site and continued to make façade improvements to the shopping facility.
- After many years of coordination, Cook County approved the traffic signal early in 2013. County issued a permit for construction in 2014, which will begin in 2015.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	157,706	200,000	-	-	-100.0%
Investment Earnings	1,659	1,500	1,500	-	-100.0%
Reimbursements	-	-	27,510	-	N/A
<b>Total Revenues</b>	<b>159,365</b>	<b>201,500</b>	<b>29,010</b>	<b>-</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contractual Services	121,881	1,161,170	11,170	962,700	-17.1%
Capital Outlay	-	-	-	-	N/A
Transfers Out	50,000	60,000	-	-	-100.0%
<b>Total Expenditures</b>	<b>171,881</b>	<b>1,221,170</b>	<b>11,170</b>	<b>962,700</b>	<b>-21.2%</b>
<b>Net Revenues over Expenditures</b>	<b>(12,516)</b>	<b>(1,019,670)</b>	<b>17,840</b>	<b>(962,700)</b>	<b>-5.6%</b>

# Higgins/Hassell Roads TIF Fund | Village of Hoffman Estates

## Description

The Higgins/Hassell Roads TIF Fund was created in 2013 to account for the project costs and resources related to the Higgins and Hassell Roads Tax Increment Financing (TIF) District that is related to the Barrington Square Town Center. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

Reimbursement of expenditures will occur only after redevelopment causes an increase in equalized assessed valuation resulting in incremental revenues.

## 2014 Accomplishments

- The owner funded and completed an extensive façade upgrade in 2014 that started in 2013. Gigi’s Playhouse also moved into the complex and filled a large vacant space.
- The owner funded and completed an upgrade to the Barrington Square Town Center central courtyard area, including providing new pavement, planter areas, and defined outdoor seating areas for the existing restaurants.
- Throughout 2014, the site plan review process has been underway for the demolition and reconstruction of the McDonald’s outlot along Higgins Road. It is expected the plans will be ready for possible approval by early 2015, consistent with the developer’s desired schedule.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
<b>Total Revenues</b>	-	-	-	-	N/A
<b>Expenditures</b>					
Contractual Services	9,923	-	2,600	3,450	N/A
<b>Total Expenditures</b>	<b>9,923</b>	<b>-</b>	<b>2,600</b>	<b>3,450</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>(9,923)</b>	<b>-</b>	<b>(2,600)</b>	<b>(3,450)</b>	<b>N/A</b>

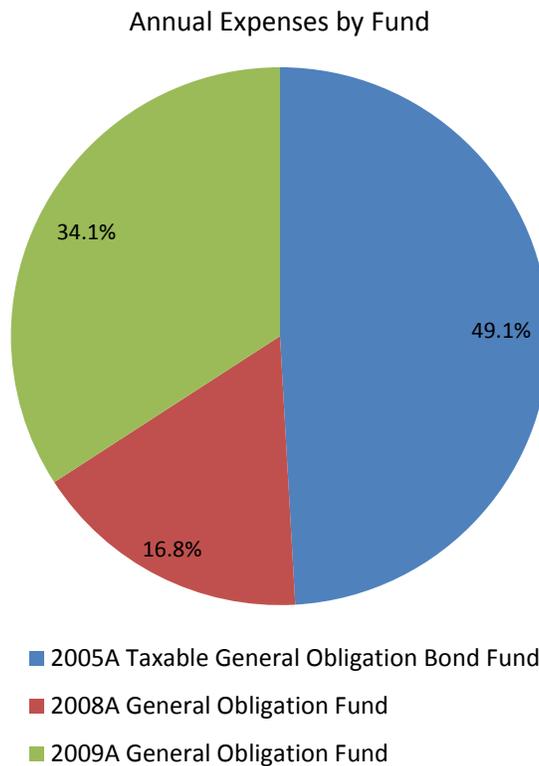
# DEBT SERVICE FUNDS

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

- 2005A Taxable General Obligation Bonds
- 2008A General Obligation Bonds
- 2009A General Obligation Bonds

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

<b>Total Budget</b>	<b>\$7,951,720</b>
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# DEBT SERVICE FUNDS

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	2,107,777	2,078,860	2,083,860	2,082,200	0.2%
Tow Fees	389,560	350,000	390,000	390,000	11.4%
Investment Earnings	547	1,100	2,590	2,050	86.4%
Miscellaneous	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Transfers In	4,480,162	4,369,970	4,368,070	4,368,530	0.0%
<b>Total Revenues</b>	<b>7,978,046</b>	<b>7,799,930</b>	<b>7,844,520</b>	<b>7,842,780</b>	<b>0.5%</b>
<b>Expenditures</b>					
Paying Agent Fees	1,000	1,000	1,000	1,000	0.0%
Trustee Fees	5,000	5,000	6,000	5,000	0.0%
Principal Expense	2,545,000	2,650,000	2,650,000	2,780,000	4.9%
Interest Expense	5,396,316	5,294,420	5,294,420	5,165,720	-2.4%
Transfers Out	131,178	-	-	-	0.0%
<b>Total Expenditures</b>	<b>8,078,494</b>	<b>7,950,420</b>	<b>7,951,420</b>	<b>7,951,720</b>	<b>0.0%</b>
<b>Net Revenue over Expenditures</b>	<b>(100,448)</b>	<b>(150,490)</b>	<b>(106,900)</b>	<b>(108,940)</b>	<b>-27.6%</b>

# Debt Service Funds | Village of Hoffman Estates

## Description

This section summarizes the debt service obligations of the Village as of December 31, 2014. The following is a description of each bond obligation existing on December 31, 2014.

### **2005A General Obligation Taxable Bonds**

Purpose:	To reimburse the developers of the Sears Centre Arena for part of their construction costs
Maturity Date:	December 1, 2033
Original Principal Amount:	\$54,935,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$45,260,000
Interest:	\$27,590,358
Funding Source:	Food & Beverage Tax (in prior years), Arena Naming Rights, Transfer from Sears Centre Fund

### **2008A General Obligation Bonds**

Purpose:	To remodel Village Hall (\$6.2 million), construct a new Fire station (\$6.4 million), purchase land and start the design work for a new Police station (\$4.8 million) and construct a new water tower (\$5.7 million)
Maturity Date:	2038
Original Principal Amount:	\$26,645,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$26,645,000
Interest:	\$27,077,000
Funding Source:	Transfer from General Fund, Water and Sewer Revenue

# Debt Service Funds | Village of Hoffman Estates

## **2009A General Obligation Bonds**

Purpose:	To finance the construction of the new Village police headquarters and Village street reconstruction work
Maturity Date:	2029
Original Principal Amount:	\$30,355,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$27,920,000
Interest:	\$12,805,000
Funding Source:	Property Tax, Food & Beverage Tax, Towing Fees, Capitalized Interest, Transfer from General Fund

# Debt Service Funds | Village of Hoffman Estates

## Annual Principal Payments

Fiscal Year	Series '05A	Series '08	Series '09	Total
2015	1,485,000	-	1,295,000	2,780,000
2016	1,555,000	-	1,360,000	2,915,000
2017	1,635,000	-	1,410,000	3,045,000
2018	1,720,000	-	1,485,000	3,205,000
2019	1,810,000	-	1,555,000	3,365,000
2020	1,905,000	-	1,640,000	3,545,000
2021	2,005,000	-	1,725,000	3,730,000
2022	2,110,000	-	1,815,000	3,925,000
2023	2,225,000	-	1,910,000	4,135,000
2024	2,345,000	-	2,010,000	4,355,000
2025	2,470,000	-	2,115,000	4,585,000
2026	2,600,000	-	2,225,000	4,825,000
2027	2,740,000	-	2,335,000	5,075,000
2028	2,890,000	-	2,455,000	5,345,000
2029	3,045,000	-	2,585,000	5,630,000
2030	3,210,000	2,415,000	-	5,625,000
2031	3,385,000	2,540,000	-	5,925,000
2032	3,565,000	2,665,000	-	6,230,000
2033	2,560,000	2,795,000	-	5,355,000
2034	-	2,935,000	-	2,935,000
2035	-	3,085,000	-	3,085,000
2036	-	3,240,000	-	3,240,000
2037	-	3,400,000	-	3,400,000
2038	-	3,570,000	-	3,570,000
<b>Total</b>	<b>45,260,000</b>	<b>26,645,000</b>	<b>27,920,000</b>	<b>99,825,000</b>

# Debt Service Funds | Village of Hoffman Estates

## Annual Interest Payments

Fiscal Year	Series '05A	Series '08	Series '09	Total
2015	2,414,263	1,332,250	1,419,194	5,165,707
2016	2,340,013	1,332,250	1,357,681	5,029,944
2017	2,261,485	1,332,250	1,303,281	4,897,016
2018	2,177,283	1,332,250	1,232,781	4,742,314
2019	2,087,842	1,332,250	1,158,531	4,578,623
2020	1,992,818	1,332,250	1,076,894	4,401,962
2021	1,892,805	1,332,250	990,794	4,215,849
2022	1,787,542	1,332,250	900,231	4,020,023
2023	1,674,130	1,332,250	804,944	3,811,324
2024	1,554,536	1,332,250	704,669	3,591,455
2025	1,428,492	1,332,250	599,144	3,359,886
2026	1,295,730	1,332,250	488,106	3,116,086
2027	1,155,330	1,332,250	377,969	2,865,549
2028	1,007,370	1,332,250	258,300	2,597,920
2029	851,310	1,332,250	132,481	2,316,041
2030	686,880	1,332,250	-	2,019,130
2031	513,540	1,211,500	-	1,725,040
2032	330,750	1,084,500	-	1,415,250
2033	138,240	951,250	-	1,089,490
2034	-	811,500	-	811,500
2035	-	664,750	-	664,750
2036	-	510,500	-	510,500
2037	-	348,500	-	348,500
2038	-	178,500	-	178,500
<b>Total</b>	<b>27,590,358</b>	<b>27,077,000</b>	<b>12,805,000</b>	<b>67,472,358</b>

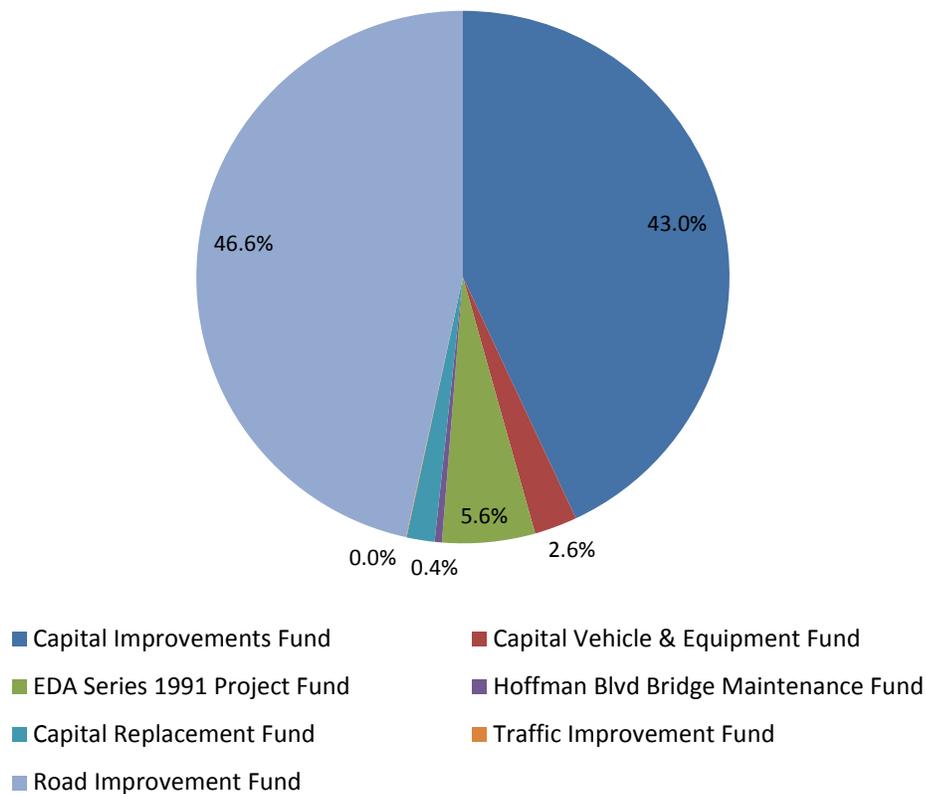
# CAPITAL PROJECTS FUNDS

The Capital Projects Funds include the following: Central Road Corridor Improvement Fund, Hoffman Boulevard Bridge Maintenance Fund, Western Corridor Fund, Traffic Improvement Fund, EDA Series 1991 Project Fund, Central Area Road Improvement Impact Fee Fund, Western Area Traffic Improvement Fund, 2009 Project Fund, Western Area Road Improvement Impact Fee Fund, Capital Improvements Fund, Capital Vehicle and Equipment Fund, Capital Replacement Fund and the newly created Road Improvement Fund. These funds are used to accumulate and expend funds for the purchase of capital improvements and equipment.

The Central Road Corridor Improvement Fund, Western Corridor Fund, Western Area Traffic Improvement Fund, Western Area Road Improvement Impact Fee Fund, Central Area Road Improvement Impact Fee Fund and 2009 Project Fund are not included in the chart below because they are not projected to expend funds in 2015.

<b>Total Budget</b>	<b>\$23,436,240</b>
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Annual Expenses by Fund



# Capital Improvements Fund | Village of Hoffman Estates

## Description

The Capital Improvements Fund accounts for all capital projects of a non-vehicle or equipment nature. Buildings, roads and bike path improvements are a few examples of the types of projects shown in this fund. Late in FY2013, the Village implemented a few new revenue sources in order to fund multiple significant street revitalization projects as well as additional capital purchases. These new revenues include an electric utility tax with a tiered based tax structure based on kilowatt-hour usage; a natural gas use tax of \$0.05 per therm of natural gas consumed; a municipal motor fuel tax of \$0.025 per gallon of fuel purchased; and a packaged liquor tax of 3% on packaged liquor bought at retail. For FY2015, the new revenue sources that have been specifically ear-marked for road improvements have been moved to the newly created Road Improvement Fund.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	471,314	3,625,000	3,870,000	3,820,000	5.4%
Grant Revenue	51,868	12,000	-	2,318,000	19216.7%
Video Gaming Revenue	-	-	-	-	0.0%
Investment Earnings	747	900	5,800	4,000	344.4%
Miscellaneous	2,019,242	893,500	881,250	2,113,500	136.5%
Transfers In	2,812,753	2,854,850	3,134,100	2,766,100	-3.1%
<b>Total Revenues</b>	<b>5,355,923</b>	<b>7,386,250</b>	<b>7,891,150</b>	<b>11,021,600</b>	<b>49.2%</b>
<b>Expenditures</b>					
Building Improvements	-	458,500	507,630	387,000	-15.6%
Road Improvements	1,058,280	5,505,000	5,835,000	9,180,000	66.8%
Other Capital Improvements	4,069,699	1,884,430	1,811,860	210,600	-88.8%
Drainage Improvements	24,460	-	-	-	0.0%
Sidewalk Improvements	62,168	95,000	75,000	305,000	221.1%
<b>Total Expenditures</b>	<b>5,214,608</b>	<b>7,942,930</b>	<b>8,229,490</b>	<b>10,082,600</b>	<b>26.9%</b>
<b>Net Revenues over Expenditures</b>	<b>141,316</b>	<b>(556,680)</b>	<b>(338,340)</b>	<b>939,000</b>	<b>-268.7%</b>

# Road Improvement Fund | Village of Hoffman Estates

## Description

The Road Improvement Fund is a new fund as of 2015 to manage funds related to the Village's Street Revitalization Project. The revenue sources include Electric Utility Tax, Municipal Motor Fuel Tax and Grant Revenue as well as transfers from the Motor Fuel Tax, Community Development Block Grant Funds. These funds are strictly used to support the costs of street reconstruction and resurfacing throughout the Village. The electric utility tax and Municipal Motor Fuel Tax went into effect in October 2013.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Electric Utility Tax	-	-	-	1,900,000	N/A
Municipal Motor Fuel Tax	-	-	-	440,000	N/A
Grant Revenue	-	-	-	2,704,000	N/A
Investment Earnings	-	-	-	2,000	N/A
Reimbursements	-	-	-	2,000,000	N/A
Transfers In	-	-	225,000	3,642,670	N/A
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>10,688,670</b>	<b>N/A</b>
<b>Expenditures</b>					
Road Improvements	-	-	-	5,381,670	N/A
Other Capital Improvements	-	-	-	5,530,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,911,670</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>(223,000)</b>	<b>N/A</b>

# Capital Vehicle & Equipment Fund

## Village of Hoffman Estates

### Description

The Capital Vehicle & Equipment Fund accounts for the purchase of all vehicles and equipment over \$25,000. Since the Capital Vehicle & Equipment Fund does not have a dedicated revenue source, funding sources must come from other funds, including the Capital Replacement Fund and the Water and Sewer Fund in 2015.

### Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	72,000	-	-	N/A
Investment Earnings	33	100	20	-	-100.0%
Transfers In	235,845	187,890	187,890	654,060	248.1%
<b>Total Revenues</b>	<b>235,878</b>	<b>259,990</b>	<b>187,910</b>	<b>654,060</b>	<b>151.6%</b>
<b>Expenditures</b>					
Department Equipment	248,141	326,890	248,820	250,320	-23.4%
Motor Vehicles	-	10,800	10,800	360,170	3234.9%
Fire Apparatus	126,331	68,000	68,000	-	-100.0%
Transfers Out	11,239	-	-	-	N/A
<b>Total Expenditures</b>	<b>385,711</b>	<b>405,690</b>	<b>327,620</b>	<b>610,490</b>	<b>50.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(149,833)</b>	<b>(145,700)</b>	<b>(139,710)</b>	<b>43,570</b>	<b>-129.9%</b>

# Capital Replacement Fund | Village of Hoffman Estates

## Description

The Capital Replacement Fund was created in 1997 for the purpose of setting aside resources to be used to acquire and replace capital vehicles and equipment in accordance with an approved replacement schedule, subject to the annual budget. The intent of the fund was that when a vehicle or piece of equipment was purchased, the item would be added to the replacement schedule. A replacement cost for the item would be estimated and this cost would be allocated over the useful life. Then every year, the user department would transfer the annual portion into the Capital Replacement Fund. However, due to the economic downturn that occurred in 2008, funding has not been available to transfer into this fund for several years. Fund balance is being used for planned replacement purchases.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Investment Earnings	3,583	3,000	3,200	2,000	-33.3%
Transfers In	54,057	-	-	-	N/A
<b>Total Revenues</b>	<b>57,640</b>	<b>3,000</b>	<b>3,200</b>	<b>2,000</b>	<b>-33.3%</b>
<b>Expenditures</b>					
Department Equipment	71,057	-	-	-	N/A
Motor Vehicles	456,972	150,000	150,000	356,740	137.8%
Fire Apparatus	271,877	-	-	-	N/A
Transfers Out	1,171,090	171,090	171,090	39,740	-76.8%
<b>Total Expenditures</b>	<b>1,970,996</b>	<b>321,090</b>	<b>321,090</b>	<b>396,480</b>	<b>23.5%</b>
<b>Net Revenues over Expenditures</b>	<b>(1,913,356)</b>	<b>(318,090)</b>	<b>(317,890)</b>	<b>(394,480)</b>	<b>24.0%</b>

# Central Area Road Corridor Improvement Fund

## Village of Hoffman Estates

### Description

The Central Area Road Corridor Improvement Fund is used to account for resources that were paid by developers for the construction of public improvements such as streets, storm sewers and street lighting in the Central Road area.

### Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Investment Earnings	77	200	600	600	200.0%
<b>Total Revenues</b>	<b>77</b>	<b>200</b>	<b>600</b>	<b>600</b>	<b>200.0%</b>
<b>Expenditures</b>					
Transfers Out	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>77</b>	<b>200</b>	<b>600</b>	<b>600</b>	<b>200.0%</b>

# Hoffman Boulevard Bridge Maintenance Fund

## Village of Hoffman Estates

### Description

The Hoffman Boulevard Bridge Maintenance Fund is used to account for the maintenance of the Hoffman Boulevard Bridge in accordance with the maintenance agreement (approved in 1998). Repairs to the north wall of the bridge is planned for 2015.

### Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Investment Earnings	371	400	670	670	67.5%
Transfer	-	-	-	100,000	N/A
<b>Total Revenues</b>	<b>371</b>	<b>400</b>	<b>670</b>	<b>100,670</b>	<b>25067.5%</b>
<b>Expenditures</b>					
Contractual Services	-	4,000	3,000	104,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>4,000</b>	<b>3,000</b>	<b>104,000</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>371</b>	<b>(3,600)</b>	<b>(2,330)</b>	<b>(3,330)</b>	<b>N/A</b>

# Western Corridor Fund | Village of Hoffman Estates

## Description

The Western Corridor Fund is used to account for financial resources to be used for the reconstruction of the new alignment of Shoe Factory Road. No projects are planned for 2015.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	%
					Change
<b>Revenues</b>					
Investment Earnings	547	600	8,000	8,000	1233.3%
Reimbursements	68,990	-	-	-	
<b>Total Revenues</b>	<b>69,537</b>	<b>600</b>	<b>8,000</b>	<b>8,000</b>	<b>1233.3%</b>
<b>Expenditures</b>					
Contractual Services	-	-	-	-	N/A
Road Improvements	149,662	-	-	-	N/A
<b>Total Expenditures</b>	<b>149,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>(80,126)</b>	<b>600</b>	<b>8,000</b>	<b>8,000</b>	<b>1233.3%</b>

# Traffic Improvement Fund | Village of Hoffman Estates

## Description

The Traffic Improvement Fund is used to account for financial resources arising from developer donations that are to be used for various infrastructure improvements.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Grant Revenue	9,222	-	-	-	N/A
Investment Earnings	103	150	540	450	200.0%
Reimbursements	55,814	-	-	-	N/A
<b>Total Revenues</b>	<b>65,139</b>	<b>150</b>	<b>540</b>	<b>450</b>	<b>200.0%</b>
<b>Expenditures</b>					
Contractual Services	245,342	-	-	-	N/A
Transfers Out	-	10,000	60,000	10,000	0.0%
<b>Total Expenditures</b>	<b>245,342</b>	<b>10,000</b>	<b>60,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>Net Revenues over Expenditures</b>	<b>(180,203)</b>	<b>(9,850)</b>	<b>(59,460)</b>	<b>(9,550)</b>	<b>-3.0%</b>

# EDA Series 1991 Project Fund | Village of Hoffman Estates

## Description

The EDA Series 1991 Project Fund is used to account for bond proceeds used to pay qualified project costs related to the Village's Economic Development Area.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	-	-	-	N/A
Investment Earnings	756	1,000	3,000	1,500	50.0%
Miscellaneous	-	-	-	-	N/A
Park District Contributions	-	-	-	-	N/A
<b>Total Revenues</b>	<b>756</b>	<b>1,000</b>	<b>3,000</b>	<b>1,500</b>	<b>50.0%</b>
<b>Expenditures</b>					
Professional Services	-	-	-	15,000	N/A
Water System Improvements	(55)	-	-	-	N/A
Prairie Stone	144,478	125,000	127,840	760,000	508.0%
Transfers Out	-	125,260	808,750	546,000	N/A
<b>Total Expenditures</b>	<b>144,423</b>	<b>250,260</b>	<b>936,590</b>	<b>1,321,000</b>	<b>427.9%</b>
<b>Net Revenues over Expenditures</b>	<b>(143,667)</b>	<b>(249,260)</b>	<b>(933,590)</b>	<b>(1,319,500)</b>	<b>429.4%</b>

# Central Area Road Improvement Impact Fee Fund

## Village of Hoffman Estates

### Description

The Central Area Road Improvement Impact Fee Fund is used to account for developer impact fees assessed under an impact fee ordinance. Resources accumulated are to be used for specific street improvements required due to development along the Barrington Road/Central Road corridors. The Village has five years from receipt of funds to use them. If the funds are not used, developers can request a refund of the unused portion.

### Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	477,573	375,000	156,980	-	-100.0%
Investment Earnings	589	100	1,000	800	700.0%
<b>Total Revenues</b>	<b>478,162</b>	<b>375,100</b>	<b>157,980</b>	<b>800</b>	<b>-99.8%</b>
<b>Expenditures</b>					
Professional Services	206	-	210	-	
Transfers Out	365,058	375,000	262,850	-	-100.0%
<b>Total Expenditures</b>	<b>365,264</b>	<b>375,000</b>	<b>263,060</b>	<b>-</b>	<b>-100.0%</b>
<b>Net Revenues over Expenditures</b>	<b>112,898</b>	<b>100</b>	<b>(105,080)</b>	<b>800</b>	<b>700.0%</b>

# Western Area Traffic Improvement Fund

# Village of Hoffman Estates

## Description

The Western Area Traffic Improvement Fund is used to account for resources arising from donations by developer buildings within the Village's western area. Such donations are to be used for needed infrastructure improvements. There are no projects planned for 2015.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Investment Earnings	377	500	200	200	-60.0%
<b>Total Revenues</b>	<b>377</b>	<b>500</b>	<b>200</b>	<b>200</b>	<b>-60.0%</b>
<b>Expenditures</b>					
Contractual Services	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>377</b>	<b>500</b>	<b>200</b>	<b>200</b>	<b>-60.0%</b>

# Western Area Road Improvement Impact Fee Fund

## Village of Hoffman Estates

### Description

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

### Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Road Usage Fees	1,153,000	375,170	4,000	-	-100.0%
Investment Earnings	3,404	1,500	1,500	-	-100.0%
Miscellaneous	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,156,404</b>	<b>376,670</b>	<b>5,500</b>	<b>-</b>	<b>-100.0%</b>
<b>Expenditures</b>					
Contractual Services	206	170	-	-	-100.0%
Transfers Out	1,120,763	375,000	487,150	-	-100.0%
<b>Total Expenditures</b>	<b>1,120,969</b>	<b>375,170</b>	<b>487,150</b>	<b>-</b>	<b>-100.0%</b>
<b>Net Revenues over Expenditures</b>	<b>35,436</b>	<b>1,500</b>	<b>(481,650)</b>	<b>-</b>	<b>-100.0%</b>

# 2009 Project Fund | Village of Hoffman Estates

## Description

The 2009 Project Fund was used to account for the 2009 bond proceeds and the projects related to that bond issue. The construction of a new police station was completed in 2010. The remaining bond proceeds were being used for allowable road improvements. There is no projected spending relating to this fund in 2015.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	%
					Change
<b>Revenues</b>					
Investment Earnings	11	-	-	-	N/A
<b>Total Revenues</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Expenditures</b>					
Capital Outlay	-	-	-	-	N/A
Transfers Out	28,661	-	-	-	N/A
<b>Total Expenditures</b>	<b>28,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Net Revenues over Expenditures</b>	<b>(28,650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

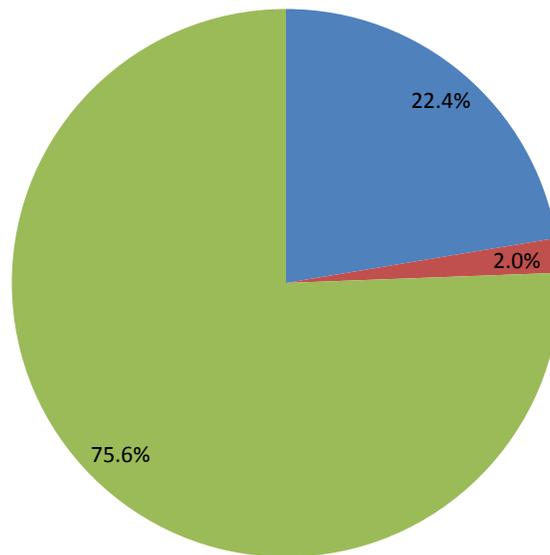
# ENTERPRISE FUNDS

The Village's Enterprise Funds include the Water and Sewerage Fund, the Sears Centre Operating Fund and the Stormwater Management Fund. The Sears Centre Operating Fund was added in 2009 with the transfer of ownership of the Sears Centre Arena to the Village. The Stormwater Management Fund was added in 2014 to account for stormwater facilities maintenance. The Water and Sewerage Fund includes the following divisions: Water, Sewer and Water Billing.

**Total Budget**

**\$23,866,930**

Annual Expenses by Fund



■ Sears Centre Operating Fund   ■ Stormwater Management Fund  
■ Water & Sewer Fund

# Water and Sewerage Fund | Village of Hoffman Estates

CLASS	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Operating Revenue</b>					
User Charges	13,792,658	15,681,150	14,011,950	15,247,410	-2.77%
<b>Total Operating Revenue</b>	<b>13,792,658</b>	<b>15,681,150</b>	<b>14,011,950</b>	<b>15,247,410</b>	<b>-2.77%</b>
<b>Operating Expenditures</b>					
Salaries	2,737,447	2,901,770	2,811,880	3,010,710	3.75%
Employee Benefits	1,187,250	1,255,630	1,220,510	1,215,730	-3.18%
Misc. Employee Expenses	36,092	41,260	41,740	46,470	12.63%
Commodities	202,824	249,200	250,050	276,920	11.12%
Contractual Services	8,237,587	9,589,460	9,513,880	10,503,330	9.53%
Capital Outlay	278,929	1,366,770	349,750	1,847,370	35.16%
Cost Allocation	1,078,755	1,268,080	1,214,830	1,141,340	-9.99%
<b>Total Expenditures</b>	<b>13,758,885</b>	<b>16,672,170</b>	<b>15,402,640</b>	<b>18,041,870</b>	<b>8.22%</b>
<b>Operating Income (Loss)</b>					
<b>Before Depreciation</b>	<b>33,774</b>	<b>(991,020)</b>	<b>(1,390,690)</b>	<b>(2,794,460)</b>	<b>181.98%</b>
<b>Depreciation Expense</b>	<b>(1,334,578)</b>	-	-	-	N/A
<b>Non-Operating Revenue</b>					
Investment Earnings	440	500	100	100	-80.00%
Miscellaneous	97,989	20,000	8,120	5,000	-75.00%
Bond Proceeds	-	-	-	5,000,000	N/A
Operating Transfers In	-	133,760	70,000	481,050	259.64%
<b>Total Non-Operating Revenue</b>	<b>98,429</b>	<b>154,260</b>	<b>78,220</b>	<b>5,486,150</b>	<b>3456.43%</b>
<b>Non-Operating Expenses</b>					
Debt Service	2,556	4,630	2,560	2,560	-44.71%
Operating Transfers Out	414,138	636,420	429,000	596,090	-6.34%
<b>Total Non-Operating Expenses</b>	<b>416,694</b>	<b>641,050</b>	<b>431,560</b>	<b>598,650</b>	<b>-6.61%</b>
<b>Net Income (Loss)</b>	<b>(1,619,070)</b>	<b>(1,477,810)</b>	<b>(1,744,030)</b>	<b>2,093,040</b>	<b>-241.63%</b>

## Description

The Water Division’s responsibilities include the supply, distribution and quality assurance of water and complying with all Federal and State of Illinois Environmental Protection Agency requirements and standards. Water infrastructure includes 7 elevated towers, 4 reservoirs, 2 high service pumping stations, 2 booster stations, 7 emergency supply wells, 3,046 fire hydrants, 243 miles of water main pipe, 3,280 valves and 15,000 water meters.

## 2014 Accomplishments

- Replaced 10 hydrants and 6 valves. Repaired 53 system leaks including service lines. Sandblasted and painted 300 hydrants.
- Conducted a leak survey of the Village’s entire water distribution system which discovered over 40 previously unknown leaks. Repairs on all of the found leaks will save approximately 52,000,000 gallons of system water loss annually.
- A hydraulic model of both North and South Pressure Zones was created that will provide critical information for better system operation in pressure control and flow balance.
- 700 valves were exercised and assessed with GPS location verified. Boxes/vaults of the completed valves were also cleaned to allow better access.

## Goals and Objectives

Goal	Objectives		
Provide reliable emergency water supply and reduce annual operational cost. <i>(Linked to Village Board Goal OG-3)</i>	Continue the development of a western area emergency water interconnect with Elgin.		
	Remove all above ground facilities to allow well sites to be integrated into the existing commercial environment.		
	Reduce water supply vulnerabilities and reduce system maintenance work.		
Achieve compliance with IDNR’s higher standards for non-revenue water.	To reduce the level of non-revenue water to less than 12% of the total water purchased from JAWA.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of non-revenue water from total purchased.	15.97%	18.7%	12%
Average amount of days that fire hydrants were out of service.	10	16	9

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	1,706,475	1,825,040	1,786,160	1,888,200	3.5%
Employee Benefits	724,400	774,060	755,900	750,590	-3.0%
Misc. Employee Expenses	36,092	41,260	41,740	46,470	12.6%
Commodities	123,706	165,850	166,220	190,870	15.1%
Contractual Services	7,875,576	9,152,880	9,073,160	10,068,190	10.0%
Capital Outlay	75,513	731,920	270,100	1,493,960	104.1%
Cost Allocation	438,036	549,360	525,120	536,520	-2.3%
<b>Total</b>	<b>10,979,798</b>	<b>13,240,370</b>	<b>12,618,400</b>	<b>14,974,800</b>	<b>13.1%</b>

**Budget Highlights**

*Salaries & Wages*

The 3.0% increase shown is a result of adjusting expenses for overtime and call duty programs based on past actuals as well as adjustments for both Collective Bargaining Agreement members and supervisors.

*Employee Benefits*

A decrease of 3.0% is principally related to lower health insurance costs for this program.

*Misc. Employee Expenses*

This 12.6% increase or \$5,210 is primarily for additional 2015 training and increased JULIE Locate user fees.

*Commodities*

A 15.1% or \$25,020 increase mostly results from an increase in water meter purchases for 2015.

*Contractual Services*

A 10.0% increase can be attributed to the \$268,400 increase in JAWA payments, a \$19,000 upgrade to the Brivo System Program and increased funding for water tank maintenance.

*Capital Outlay*

The 104.1% increase here is principally due to capital improvements that includes the development of a western area emergency water supply (\$475,000); the Ela Road water main replacement (\$325,000); replacement of a tandem axle dump truck and a flusher truck (\$555,020) and the required I-90 Tollway water main crossings (\$425,000).

*Cost Allocation*

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

## Description

The Village’s Sanitary Sewer Division’s responsibilities include preventative maintenance and repairs of 166 miles of sanitary sewer main lines, 12 miles sanitary sewer force mains, 5,200 manholes and 16 sewage pump stations. Other maintenance activities include routine televising, flushing and root cutting of sanitary main lines and the inspection, monitoring, repair, and replacement of pumps, motors and electrical components.

## 2014 Accomplishments

- Over 180,000 feet of sewer main line was flushed and cleaned in 2014 including over 38,000 feet by root cutting and over 45,000 feet of sewer mains were inspected via camera.
- In addition to the routine maintenance accomplished, the wet wells of Moon Lake Lift & Casey Farm Stations were thoroughly cleaned of debris multiple times to prevent pumping problems.
- A section of damaged 8” sanitary sewer mains was replaced at Huntington Blvd. before the street construction started at the site.

## Goals and Objectives

Goal	Objectives		
Improve system operation and maintenance to achieve higher productivity and reliability and reduce annual cost. <i>(Linked to Village Board Goal OG-3)</i>	Complete engineering for 2015/2016 sanitary sewer rehabilitation.		
	Reduce inflow & infiltration into the sanitary sewer system and prevent sewer surcharging & flow backups.		
	Maintain the number of labor hours per 1,000 feet of sewer mainline flushed and cleaned to less than 4.25 hours.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total labor hours spent per 1,000 feet of sewer flushed and cleaned	6.09	12.3	4.25
Change in labors hours flushing and cleaning sewers per 1,000 feet cleaned from prior year	3.42	6.98	-.1

**Annual Expenses by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	919,743	943,420	915,440	975,130	3.4%
Employee Benefits	411,779	428,770	417,710	414,560	-3.3%
Commodities	1,802	2,370	1,300	2,370	0.0%
Contractual Services	292,520	350,290	372,460	348,520	-0.5%
Capital Outlay	203,137	634,550	79,350	353,110	-44.4%
Cost Allocation	272,787	352,070	313,090	320,190	-9.1%
<b>Total</b>	<b>2,101,769</b>	<b>2,711,470</b>	<b>2,099,350</b>	<b>2,413,880</b>	<b>-11.0%</b>

**Budget Highlights**

*Salaries & Wages*

The 3.4% increase shown is a result of an increase in allocated Collective Bargaining Agreement (CBA) salaries, and adjustments for both CBA members and supervisors.

*Employee Benefits*

A decrease of 3.3% is related to lower health insurance costs for this division.

*Commodities*

No change here from 2014.

*Contractual Services*

This slight decrease of 0.5% or \$1,770 results mostly from less cost requests for lift station and generator maintenance in 2015.

*Capital Outlay*

The 44.4% decrease or \$281,440 is principally due to the Chippendale Lift Engineering & Construction Project being pushed out from its original schedule for 2014 to 2016.

*Cost Allocation*

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

## Description

The Water Billing Division, which is a subdivision of the Finance Division, includes 1 full-time and 3 part-time budgeted employees that are responsible for the water billing for the Village. The Water Billing Division maintains approximately 15,500 water accounts and takes care of all the billing and collections on a monthly basis.

A water rate study will be presented to the Village Board in 2015. The results of the study will include recommended routine rate increases to the Village's water rates to adequately fund operations of the Water & Sewer Fund. A water rate study is planned every five years.

## 2014 Accomplishments

- The Director instructed an Illinois Government Finance Officers Association seminar to discuss how the Village manages water shut off processes and procedures. Many cities throughout the state were in attendance and found the seminar very beneficial.
- Assisted in the selection of a provider of and implementation of an Interactive Voice Recognition and Outbound Calling systems. The Interactive Voice Recognition system will allow residents to make payments via phone and the Outbound Calling system will alert residents of past due utility bills and other important village messages.
- Further reorganized the Water Billing Division to include a Supervisor in place of the Water Billing Coordinator position. Current staff and responsibilities have been rearranged between Water Billing and Accounting to fill these positions and to further streamline opportunities and improve department efficiency.

## Goals and Objectives

Goal	Objectives		
Provide a high level of customer service to all over-the-phone and walk-in utility billing customers. <i>(Linked to Village Board Goal OG-8)</i>	Resolve 95% of customer issues within 24 hours of first contact.		
	Reduce the number of customer escalation incidences to 20 per year.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of calls resolved within 24 hours	100%	100%	100%
Number of calls escalated to management	13	15	15

Goal	Objectives		
Improve collection efforts for utility billing revenue. <i>(Linked to Village Board Goal ST-6)</i>	Increase the ease and ability for customers to pay their utility bills in order to increase the number and timeliness of payments.		
	Ensure 100% of delinquent utility billing accounts receive water shut off notices 7-10 days after billing date in order to increase collections.		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Number of payments made online via the Village website	17,034	19,291	20,000
Percent of delinquent accounts that receive shut off notices 7-10 days after billing date	100%	100%	100%

### Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
Salaries	111,229	133,310	110,280	147,320	10.5%
Employee Benefits	51,071	52,800	46,900	51,130	-3.2%
Commodities	77,317	80,980	82,530	83,680	3.3%
Contractual Services	69,490	86,290	68,260	86,620	0.4%
Capital Outlay	278	300	300	300	0.0%
Cost Allocation	367,932	366,650	360,510	262,430	-28.4%
<b>Total</b>	<b>677,318</b>	<b>720,330</b>	<b>668,780</b>	<b>631,480</b>	<b>-12.3%</b>

### Budget Highlights

#### *Salaries & Wages*

The 10.5% increase resulted from a reorganization of staff between Water Billing and Accounting to utilize the skillsets of personnel.

#### *Employee Benefits*

The 3.2% decrease is also a result of the staff reorganization. There are less staff eligible for health insurance benefits in Water Billing than in the prior year.

## *Commodities*

The 3.3% increase is mostly due to an increase in postage costs related to mailing out water billing shut off notices and other notifications.

## *Cost Allocation*

Cost allocations are repayments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as an expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund, which is reflected in the Water Billing Division.

## Description

The Sears Centre Operating Fund was set up in 2009 to handle all operations within the Sears Centre Arena due to the Village taking over ownership. Since 2011, the budget from the arena management company has been included under Arena Operating Expenses, as well as Net Event Income and Premium/Other Income. The arena is operated by Global Spectrum, a management company hired by the Village.

## 2014 Accomplishments

- The Sears Centre Arena attracted upwards of 35 event promoters and more than 90 total events in the past year with nearly 40% utilizing the building for the first time. New events included Cirque Michael Jackson, Casting Crowns, Sesame Street Live, and Synchronized Skating.
- Community events again played a significant role in the event calendar, with Celtic Fest, the Hoffman Estates Chamber of Commerce annual State of the Village breakfast, along with 70,000 total people attending 10 area graduation ceremonies.
- Building on the success of the 2013 ethnic events, met goal of adding Hispanic and Indian events complimenting the 2014 arena events calendar.
- Hosted USA Gymnastics and Volleyball and worked with Big Ten Women's Basketball to begin preparation for 2015 event. Also hosted the Davis Cup in September. Other local and national sports franchises that utilized the arena were Chicago Soul Soccer, XFO MMA, TNA Professional Wrestling.
- The new contract with Levy Food Service resulted in increased revenues due to the higher commission percentage negotiated. In addition, the new deal offers \$150,000 in capital improvements for themed food and beverage portable stations to increase sales and provide greater concession options.
- Contracts with Global Spectrum, New Era Tickets, and Front Row Marketing renewed in 2013 resulted in a positive impact to the bottom line in 2014.
- The third annual Northwest Fourth Fest attracted even more visitors on July 4 (over 40,000), and added a Village Green concert on July 5. The event is the largest free Independence Day celebration in the Northwest Suburbs.
- Overhead expenses associated with running the building (not expenses associated with hosting events) are projected to come in \$100,000 under budget.
- Capital projects included upgrades to the PC Servers and IT system as well as the replacement of the Marquee sign between Higgins Road and I-90.

**Goals and Objectives**

Goal	Objectives
Grow revenue from events held at the arena. <i>(Linked to Village Board Goal ST-7)</i>	Ensure new events booked account for at least 30% of annual event income.
	Increase net parking revenue per cap by 5% annually.
	Increase net food and beverage sales per cap by 5% annually.
	Meet with sports leagues and potential owners to promote the Sears Centre Arena as a home for new sports tenants.

Performance Measures	2013 Actual	2014 Estimate	2015 Target
Percent of new event sales to total annual event income	51%	35%	30%
Percent increase of net parking revenue per cap from prior year	40%	11%	5%
Percent increase of net food and beverage sales per cap from prior year	-14%	24%	5%
Percent increase of novelty per cap from prior year	-16%	-20%	5%
Number of ownership groups identified	3	4	4
Number of leagues identified and met with to explore a Sears Centre Arena franchise/team	4	4	4

# Sears Centre Operating Fund | Village of Hoffman Estates

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Operating Revenues</b>					
Taxes	1,776,496	1,971,140	1,840,000	1,886,000	-4.3%
Charges for Services	50,304	57,000	110,000	120,000	N/A
Net Event Income	33,090	28,320	29,400	30,320	7.1%
Premium/Other Income	1,548,503	1,530,180	1,655,630	1,655,980	8.2%
Miscellaneous	466,076	394,500	311,840	374,400	-5.1%
<b>Total Operating Revenues</b>	<b>3,874,468</b>	<b>3,981,140</b>	<b>3,946,870</b>	<b>4,066,700</b>	<b>2.1%</b>
<b>Operating Expenses</b>					
Village Operating Expenses	3,216	2,200	2,200	2,200	0.0%
Arena Operating Expenses	2,254,563	2,446,090	2,281,980	2,435,590	-0.4%
<b>Total Operating Expenses</b>	<b>2,257,780</b>	<b>2,448,290</b>	<b>2,284,180</b>	<b>2,437,790</b>	<b>-0.4%</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>1,616,689</b>	<b>1,532,850</b>	<b>1,662,690</b>	<b>1,628,910</b>	<b>6.3%</b>
<b>Depreciation Expense</b>	<b>(2,356,408)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Income (Loss)</b>	<b>(739,719)</b>	<b>1,532,850</b>	<b>1,662,690</b>	<b>1,628,910</b>	<b>6.3%</b>
<b>Non-Operating Revenues</b>					
Investment Earnings	183	100	1,000	1,000	-
Contribution of Assets	20,490	-	-	-	-
Bond Expense	1,350,492	-	-	-	-
Amortization Expense	(30,065)	-	-	-	-
<b>Total Non-Operating Revenues</b>	<b>1,341,101</b>	<b>100</b>	<b>1,000</b>	<b>1,000</b>	<b>900.0%</b>
<b>Non-Operating Expenses</b>					
Operating Transfers In	2,804,127	1,386,660	1,386,660	800,000	-42.3%
Operating Transfers Out	(3,013,912)	(2,903,710)	(2,901,810)	(2,902,270)	0.0%
<b>Total Non-Operating Expenses</b>	<b>(209,785)</b>	<b>(1,517,050)</b>	<b>(1,515,150)</b>	<b>(2,102,270)</b>	<b>38.6%</b>
<b>Net Income (Loss)</b>	<b>391,596</b>	<b>15,900</b>	<b>148,540</b>	<b>(472,360)</b>	<b>-3070.8%</b>

# Stormwater Management Fund | Village of Hoffman Estates

## Description

The Stormwater Management Fund was a new fund as of 2014 to pay for stormwater improvements of all types but mostly replacements of older storm sewers in poor condition. The revenue source includes stormwater utility fees, a tier based fee determined by lot size and included on monthly utility bills. These funds are strictly used to support the costs of improving and maintaining stormwater drainage facilities throughout the Village. The stormwater utility fee will generate annual revenue estimated at \$475,000.

## 2014 Accomplishments

- A large diameter storm sewer replaced in 2014 with the annual street project was paid for with revenue from this fund.
- The expanded 2014 annual Drainage Improvements was completed with revenue from this fund.
- The Village received a \$900,000 grant in 2014 for the Jones/Highland intersection flooding and the local share of \$350,000 will be paid for with this revenue in 2015.

## Annual Expenses by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Grant Revenue	-	-	900,000	-	N/A
Utility Fee	-	400,000	450,000	475,000	18.8%
Interest	-	100	100	100	0.0%
Transfers In	-	-	225,000	-	N/A
<b>Total Revenues</b>	<b>-</b>	<b>400,100</b>	<b>1,575,100</b>	<b>475,100</b>	<b>18.7%</b>
<b>Expenditures</b>					
Capital Outlay	-	400,000	1,505,000	260,000	-35.0%
Transfers Out	-	-	-	225,000	N/A
<b>Total Expenditures</b>	<b>-</b>	<b>400,000</b>	<b>1,505,000</b>	<b>485,000</b>	<b>21.3%</b>
<b>Net Revenues over Expenditures</b>	<b>-</b>	<b>100</b>	<b>70,100</b>	<b>(9,900)</b>	<b>-10000.0%</b>

## Budget Highlights

Proposed for 2015 are a storm sewer analysis (\$200,000), general drainage improvements (\$50,000) and the Jones/Highland drainage solution. "Transfers in" estimated in 2014 is a one year loan from the general fund.

# INTERNAL SERVICE FUNDS

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Internal Service Funds include the Insurance Fund and the Information Systems Fund. These funds are used by state and local governments to account for the financing of goods and services provided by one department to other departments within the organization on a cost-reimbursement basis. The Insurance Fund accounts for the servicing and payment of claims for the Village's self-insurance programs including Workers' Compensation and Liability Insurance. The Information Systems Fund accounts for the operation of the Information Systems Department (technology) of the Village. Financing for both of these funds is provided through billings to various Village Departments.

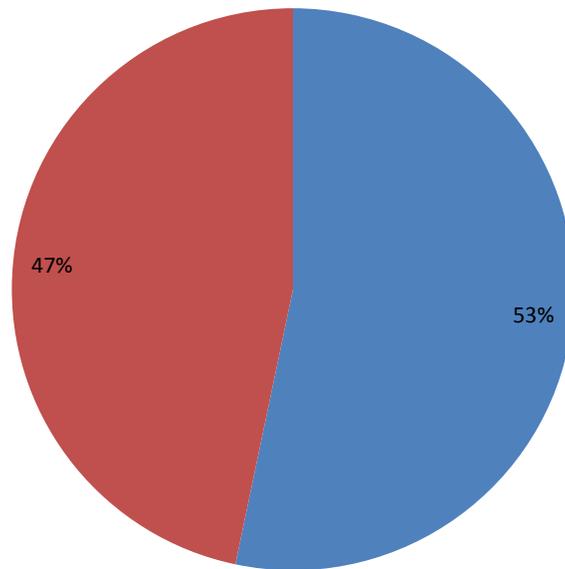
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**Total Budget**

**\$3,390,130**

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Annual Expenses by Fund



■ Insurance Fund   ■ Information Systems Fund

# Insurance Fund | Village of Hoffman Estates

## Description

The Insurance Fund accounts for liability and workman's compensation insurance coverage and activity for the Village, as well as unemployment benefits and excess liability coverage. It is overseen by the Risk Manager who is part of the Human Resources Management Division.

The Village will test insurance market conditions in 2015 through the services of its insurance broker.

## 2014 Accomplishments

- Completed a market evaluation for excess workers' compensation and property casualty insurance and recommended an insurance renewal package to the Village Board.
- Promoted the Village's commitment to safety by conducting the Safety Lunch for all Village employees.
- Brought several workers' compensation and liability claims to an amicable conclusion.
- Reduced the frequency of workers' compensation claims by 10%.
- Reduced the severity of workers' compensation claims by 21%.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Charges for Services	1,420,860	1,426,530	1,356,630	1,475,060	3.4%
Investment Earnings	2,501	1,500	5,000	5,000	233.3%
Miscellaneous	306,292	-	-	-	N/A
<b>Total Revenues</b>	<b>1,729,653</b>	<b>1,428,030</b>	<b>1,361,630</b>	<b>1,480,060</b>	<b>3.6%</b>
<b>Expenditures</b>					
Employee Benefits	312,103	30,000	9,000	30,000	0.0%
Misc. Employee Benefits	-	-	-	1,500	N/A
Commodities	1,765	-	-	-	N/A
Contractual Services	1,024,991	1,396,530	1,347,630	1,475,060	5.6%
Operating Transfers	-	-	65,000	300,000	N/A
<b>Total Expenditures</b>	<b>1,338,859</b>	<b>1,426,530</b>	<b>1,421,630</b>	<b>1,806,560</b>	<b>26.6%</b>
<b>Net Revenues over Expenditures</b>	<b>390,793</b>	<b>1,500</b>	<b>(60,000)</b>	<b>(326,500)</b>	<b>-21866.7%</b>

## Description

The Network and Technical Support Team provides network, telecommunication and end-user support and training for 300 users, 260 computers and 13 servers dispersed between nine Village facilities connected through Village-owned fiber optics and licensed band microwave links. This team is the central point of contact and escalation for system outages and technical support requests, as well as having responsibilities for operational/technical legacy system support, Village-wide network host communications, security administration and data recovery. Software and technical support is provided to evaluate, procure, develop or modify software programs to the specified needs of various operating units. Hardware and technical support is provided for Village-wide, remote and local area operating platforms. Networked automation support is available to all Village staff including a trouble call hotline. Centralized computer processing services are provided on all major systems, including system backups and data recovery.

Geographic Information Systems (GIS) is the hardware, software and data that are used to create and maintain maps. The data is maintained in a database and is separated into layers. Some of the layers that the GIS Team maintains include utility infrastructure (water network, storm and sanitary sewer networks, fiber optic cable, street signs, etc.), property parcels, road centerlines and water towers. There are many other layers for various features within the Village. Selected layers are combined to produce a map for a specific purpose. An aerial photograph is often used for the background of a map. Clients for maps in the Village include every department. The Police Department and Emergency Management Agency use large wall maps that allow ready identification of accident and crime locations, as well as disaster and recovery operations. Each Fire Department vehicle carries a detailed map atlas that helps them to get to a fire quickly, and to identify emergency locations, such as numbered school entrances and available fire hydrants. Development Services uses standard and ad hoc maps for planning and zoning issues, and for attracting new businesses to the Village. Public works uses the maps for identifying utility infrastructure components. These various maps are sometimes Intranet-based and sometimes printed.

The Business Applications Team is responsible for application support and data integrity for the PLUS series software suites that are comprised of applications for licensing of businesses, pets and vehicles, permits, code enforcement, inspections, utility billing, as well as cash receipts, fund accounting, human resources, benefits and payroll. These responsibilities include: employee training, software customization, report writing and data extraction (business intelligence), Software as a Service (SaaS) implementation, compliance, and acting liaison between users and the software vendor.

## 2014 Accomplishments

- Approximately 1300 locations and 1500 entities have been added, updated or consolidated as a result of Real Estate transfers and the Residential Rental Licensing program.
- Continue to review the Real Estate transfer documentation and update the owner information in SunGard. In addition, access to updating owner information was removed from the UB staff and is now the sole responsibility of IS. Over 500 Real Estate transfers have been processed this year.

- Updated the Cognos reports that generate the notices to include information that was being copied on the back side of hundreds of letters each month. Created a report that has drastically reduced the amount of time needed to match the notices to the citations. Worked with staff to modify the wording on all of the notices that are generated insuring that they correspond to the ordinances. Created a modified version of the reports so that notices can be automatically generated by citation numbers eliminated the time spent on manually creating them.
- Provided SunGard Entity Training and Citation Entry Training to new and existing staff as positions and responsibilities changed.
- Developed, tested and implemented the Anonymous Tips App in GovQA. Worked with Police to determine the setup and with WebQA to work out the bugs in a test environment. Developed workflows for notification to appropriate staff and set up security so that other staff members do not have access to the data.
- Worked with the Director of Planning and his staff to determine how to configure Business Licensing and the processes and procedures to be used in tracking Residential Rental Licenses. This involved customizing the various licensing tables to suit the requirements of the program and determining where to store the various information to be kept for each license. Extracted data from Locations and Utility Billing to determine the potential properties and owners to be notified of their need to obtain a license under the program and then created letters to be mailed. Assisted staff with training in the application and then development over a dozen reports to be used during the course of the license year for things like Inspection Scheduling, Temporary Certificates, follow up letters and created a new license form to be used for the program.
- Analyzed Utility Billing Service Fee table to determine the best method of charging each customer for the new Storm Water Utility Fee and created three residential and two commercial service rates that took into account the impervious calculations done by Engineering. Data was then extracted from Utility Billing and matched with our GIS data to create a file containing every UB account in the Village and the service rate they should be charged and the square footage that applies to each. Worked with SunGard Support to get the services rates added to all the accounts, thus eliminating the need for manual entry of the new service rates into 14,000 Utility Billing accounts by Water Billing staff.
- Eliminated the need for manual closing of non-renewal licenses by automating the process through scripts and worked with SunGard to run them. The result of this is 1200 Pet Licenses, 1000 General Contractor Licenses, 150 Solicitor's Licenses, and 150 Vehicle Licenses no longer have to be closed manually. Also provided SunGard with a number of scripts that needed to be run to correct data.
- Provided weekly assistance in Citation Entry in order to prevent a back log.

- Reconfigured the SCADA and HVAC system connections to the new high speed data line.
- Hardware and firmware upgrades were applied to the Fatpipe load balancing device, increasing the device's performance and bandwidth capabilities.
- Added an additional router for the Comcast link to Verizon. Configured the tunnel and added a second static route for the IP scheme in use for the Public Safety vehicles providing full failover capabilities.
- Completed migrating thirty five Police and 18 Fire vehicles to the Sierra 440GX devices. These are a ruggedized device, permanently mounted and operating off of the cars internal power system and replace the USB cell cards that were in use. These devices also replace the RF based modems.
- Upgraded all Fire apparatus and Police vehicle laptops from Windows XP to Windows 7.
- Assisted the Department of Employment Security (DES) who hosted a "job fair" in the second floor training room.
- Upgrades applied to Backup Exec file backup and Acronis image backup and recovery application suites.
- Annual deployment of eleven Panasonic CF units to the Police department.
- Completed an iterative update and review process for the standard Village Street Map. After the final review, a PDF file of the map was copied to a CDROM and delivered to Development Services to be sent to a map printing service. Copies of the map are available at the front counter.
- Reviewed and updated as necessary the addresses and property index numbers in the SUNGARD and GIS systems to ensure that they are the same. Researched the differences between the two systems and updated GIS as appropriate. Also noted where SUNGARD needed to be updated.
- Created a spreadsheet of single-family homes including the address, Property Index Number (PIN), area of the property parcel, zoning code, and sub-zoning code. This data was to support the Stormwater Utility Fee initiative. A subsequent request was for a list of those properties (72 within the Village) where the property is divided into two parts so that the area of the separate parts can be summed to determine the total size. Another request was for a large (42 in. by 61 in.) basic map of the Village to use in verifying that all commercial properties have been included.
- Began the migration of our GIS data to the ESRI Local Government Information Model (LGIM) database schema. The LGIM schema is significantly different from the current database schema but the LGIM model will allow easier adoption of the maps and applications that ESRI is making

available. It was necessary to upgrade all ESRI desktop installations to version 10.2 in order to create the interim LGIM database in an ESRI proprietary file geodatabase where our GIS data will be migrated to.

- Tested, customized and implemented the Employee Access Center module of SunGard.
- Implemented a Self Service Password Management tool which enables staff to reset their own passwords.

## Goals and Objectives

Goal	Objectives		
Monitor Technical Support Function to achieve maximum value for our customers, both internal and external. <i>(Linked to Village Board Goals ST-9 and OG-7)</i>	Increase and or maintain the level of employee satisfaction with technical services provided to 97%.		
	Increase or maintain the availability of non-desktop infrastructure (file and print services).		
Performance Measures	2013 Actual	2014 Estimate	2015 Target
Total number of surveys sent to employees requesting help	N/A	2,200	2,100
Percentage of total surveys returned	N/A	30%	35%
Staff hours spent reviewing survey results	N/A	6	5
Percentage of Village employees who returned surveys that were satisfied with the technical service provided	N/A	98%	97%
Total uptime and availability, <b>in HOURS</b> (excluding planned maintenance).	N/A	17,507	17,507
Actual uptime and availability <b>in HOURS</b> (excluding planned maintenance).	N/A	17,492	17,507
Total time unavailable (excluding planned maintenance).	N/A	17,492	17,507
Total percentage of available services	N/A	98%	100%

**Annual Revenues and Expenditures by Class**

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
User Charges	1,080,110	1,223,640	1,223,640	1,215,360	-0.7%
Interest Income	172	200	1,000	1,000	400.0%
Misc. Revenue	11,670	-	11,560	-	N/A
Transfers In	73,189	74,090	74,730	68,610	-7.4%
<b>Total Revenues</b>	<b>1,165,141</b>	<b>1,297,930</b>	<b>1,310,930</b>	<b>1,284,970</b>	<b>-1.0%</b>
<b>Expenditures</b>					
<b>ADMINISTRATION</b>					
Salaries	503,050	514,100	513,620	496,360	-3.5%
Employee Benefits	223,264	226,530	225,320	212,370	-6.3%
Misc. Employee Benefits	7,219	15,890	5,860	20,690	30.2%
Commodities	33,551	28,120	28,020	28,120	0.0%
Contractual Services	26,425	15,340	10,300	15,500	1.0%
<b>OPERATIONS</b>					
Contractual Services	89,267	159,180	71,660	131,190	-17.6%
Capital Outlay	131,915	155,950	140,240	209,110	34.1%
Depreciation	21,628	-	-	-	N/A
Operating Transfers	10,313	-	-	-	N/A
<b>CAPITAL ASSETS</b>					
Capital Outlay	312,738	532,500	399,720	638,580	19.9%
Cost Allocation	(136,068)	(184,660)	(123,630)	(166,950)	-9.6%
<b>Total Expenditures</b>	<b>1,223,300</b>	<b>1,462,950</b>	<b>1,271,110</b>	<b>1,584,970</b>	<b>8.3%</b>
<b>Net Revenues over Expenditures</b>	<b>(58,159)</b>	<b>(165,020)</b>	<b>39,820</b>	<b>(300,000)</b>	<b>81.8%</b>

**Budget Highlights**

*Salaries & Wages*

The 3.5% decrease is due to the retirement of the Information Systems Director.

*Employee Benefits*

The 6.3% decrease is due to the retirement of the Information Systems Director.

## *Misc. Employee Expenses*

The 30.2% increase reflects costs for the Sungard Training Conference and GMIS National Conference. Funding was also added for formal end user FOIA and Sungard WebEx/training sessions.

## *Commodities*

There is no increase due to a proactive printer maintenance plan as well as educating Village staff on the benefits of redirecting large, resource intensive print jobs to the enterprise level copiers located in each of the three main buildings.

## *Contractual Services*

The 1.0% increase is a result of a slight increase in telephone costs. Information Systems has cut back on funds allocated for the purchase of new or spare Verizon cell phones and equipment.

## *Capital Outlay*

The 34.1% increase in Operations is due to \$5,000 for replacement desk telephones, \$6,000 to begin replacing aging inventory or laser printers and an additional \$6,600 for system hardware upgrades. An additional \$7,500 was requested for miscellaneous software upgrades and \$7,500 to replace the current antivirus/malware detections suite.

## *Cost Allocation*

Cost allocations are repayments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditures in the reimbursing fund and a reduction of expenditures in the reimbursed fund. For the Information Systems Fund, we are showing a reduction of expenses that pertain to the water and sewer function of the Village. These expenses are then being shown in the Water & Sewer Fund.

# PENSION TRUST FUNDS

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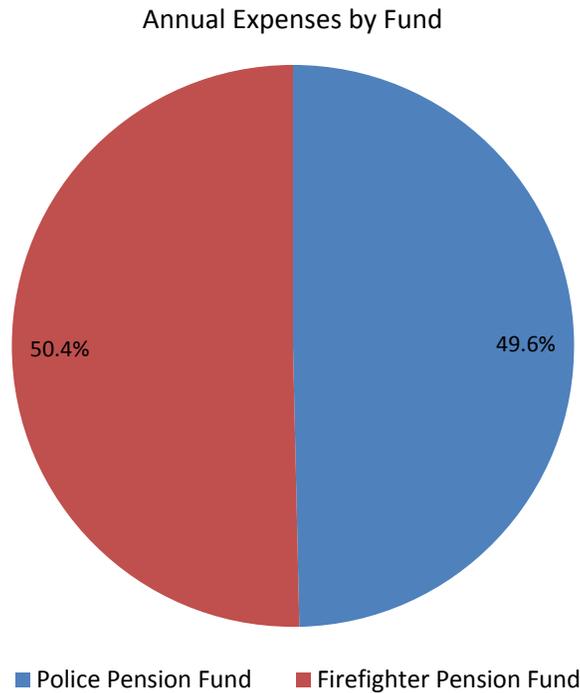
Pension Trust Funds are used to account for assets held by the Village as trustee or agent for individuals, private organizations or other governmental units. The Village's Police and Firefighters Pension Funds provide pension benefits for all retired Police and Fire personnel.

The Village's Police Pension System (PPS) participants and Fire Pension System (FPS) participants are obligated to fund all PPS and FPS costs, respectively, based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. The PPS and FPS are reported as pension trust funds because of the Village's fiduciary responsibility.

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<b>Total Budget</b>	<b>\$8,110,090</b>
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# Police Pension | Village of Hoffman Estates

## Description

The Village's sworn police employees participate in the Police Pension System (PPS). The PPS functions for the benefit of those employees and is governed by a five-member pension board. Two members are appointed by the Village President, one member is an elected pension beneficiary, and the final two members are elected police officers.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	2,376,050	2,709,480	2,709,480	2,600,630	-4.0%
Replacement Tax	11,826	13,400	13,400	13,400	0.0%
Charges for Services	855,767	871,790	877,780	891,410	2.3%
Investment Earnings	8,362,070	1,030,000	3,200,000	1,200,000	16.5%
Miscellaneous	154,357	-	2,400	-	N/A
Transfers In	137,890	-	-	-	0.0%
<b>Total Revenues</b>	<b>11,897,960</b>	<b>4,624,670</b>	<b>6,803,060</b>	<b>4,705,440</b>	<b>1.7%</b>
<b>Expenditures</b>					
Salaries	2,400	2,400	2,400	2,400	0.0%
Employee Benefits	3,356,348	3,718,230	3,761,550	3,885,740	4.5%
Misc. Employee Expenses	1,004	1,300	1,300	1,300	0.0%
Commodities	-	500	-	500	0.0%
Contractual Services	128,100	134,250	127,900	136,150	1.4%
<b>Total Expenditures</b>	<b>3,487,852</b>	<b>3,856,680</b>	<b>3,893,150</b>	<b>4,026,090</b>	<b>4.4%</b>
<b>Net Revenues over Expenditures</b>	<b>8,410,108</b>	<b>767,990</b>	<b>2,909,910</b>	<b>679,350</b>	<b>-11.5%</b>

# Firefighters Pension | Village of Hoffman Estates

## Description

The Village's sworn firefighters participate in the Firefighters Pension System (FPS). The FPS functions for the benefit of those employees and is governed by a nine-member board. The Village President, Treasurer, Clerk, Attorney, Fire Chief, one elected pension beneficiary and three elected fire employees constitute the pension board.

## Annual Revenues and Expenditures by Class

Class	2013 Actual	2014 Budget	2014 Estimate	2015 Budget	% Change
<b>Revenues</b>					
Taxes	1,648,722	2,526,350	2,526,350	2,522,780	-0.1%
Replacement Tax	11,826	13,400	13,400	13,400	0.0%
Charges for Services	833,245	879,380	824,230	874,160	-0.6%
Investment Earnings	8,872,257	980,000	1,650,000	1,250,000	27.6%
Miscellaneous	766	-	-	-	0.0%
Transfers In	402,320	-	-	-	0.0%
<b>Total Revenues</b>	<b>11,769,135</b>	<b>4,399,130</b>	<b>5,013,980</b>	<b>4,660,340</b>	<b>5.9%</b>
<b>Expenditures</b>					
Salaries	187	-	-	-	0.0%
Employee Benefits	3,273,422	3,489,210	3,609,970	3,831,810	9.8%
Misc. Employee Expenses	1,460	3,000	3,330	3,280	9.3%
Commodities	-	-	-	-	0.0%
Contractual Services	193,803	272,210	246,310	248,910	-8.6%
<b>Total Expenditures</b>	<b>3,468,873</b>	<b>3,764,420</b>	<b>3,859,610</b>	<b>4,084,000</b>	<b>8.5%</b>
<b>Net Revenues over Expenditures</b>	<b>8,300,262</b>	<b>634,710</b>	<b>1,154,370</b>	<b>576,340</b>	<b>-9.2%</b>



# CAPITAL IMPROVEMENTS PROGRAM

# CAPITAL IMPROVEMENTS PROGRAM

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

## Capital Improvements Board

The Capital Improvements Board (CIB) consists of two Village Trustees, Village residents and the Director of Finance, who serves as the staff liaison. As outlined in the Village Municipal Code, the CIB has the responsibilities of recommending the needs of public structures in terms of expansion and new construction, recommending plans for rebuilding roadways within the Village and recommending priorities of capital construction needs including timetables, scope of work and financing considerations.

## General Project Criteria

Since the cost for funding all capital requests typically exceeds available revenue, the CIB strives to recommend funding only after considering a list of logical criteria. The primary criteria considered include:

1. Are there any legal obstacles?
2. What is the degree of citizen support?
3. Does the project address a threat to the public health and safety?
4. Is there urgency because of criteria other than public health and safety (maintenance costs, public service, etc.)?
5. Will the solution clearly solve the problem?
6. Will the tax base benefit?
7. Will maintenance costs be significantly reduced?
8. Will the solution be beneficial over a long period of time?
9. By acting now, will there be an opportunity that will be lost or will other alternatives have to be initiated?
10. Is the project consistent with the Village Board goals?

## CIP Development Process

Prior to the start of the annual Operating Budget process, the Finance Department coordinates the Village-wide process of revising and updating the Village's capital plan. Village staff members from all departments participate in an extensive review of projects in the existing plan and the identification of new projects for inclusion in the CIP.

Once projects are selected for inclusion in the capital plan, decisions must be made regarding prioritizing projects, particularly during years of limited funding. Determining how and when to schedule projects is a complicated process. It must take into account the Village Board goals and funding availability.

# CAPITAL IMPROVEMENTS PROGRAM

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The proposed CIP is then reviewed by the CIB in detail. The CIB meets with Village staff to ask questions and help with prioritizing. The CIB then sends the recommended CIP forward to be approved by the Village's Finance Standing Committee and then on for inclusion with the annual Operating Budget, which is approved by the Village Board.

The first year of the CIP is the only year budgeted by the Village Board. The remaining four years are for planning purposes and funding is not guaranteed to occur in the year planned. The Village Board makes the final decision about whether and when to fund a project.

The CIP is an important financial, planning and public communication tool. It gives residents and businesses a clear and concrete view of the Village's long-term direction for capital improvements and a better understanding of the Village's ongoing needs for stable revenue sources to fund large or multi-year capital projects.

## **Impact of the CIP on the Operating Budget**

The Village's Operating Budget is directly affected by the CIP. A majority of every new capital improvement will result in ongoing expenses for routine operation, repair and maintenance upon completion or acquisition. Existing Village facilities and equipment will eventually require rehabilitation, renovation or upgrades to accommodate new uses or address needed improvements. Older facilities usually involve higher maintenance and repair costs as well.

Where some capital projects may result in increased costs, some capital improvements make a positive contribution to the fiscal well-being of the Village. Capital projects such as the redevelopment of under-performing or under-used areas of the Village, and the infrastructure expansion needed to support new development, help promote the economic development and growth that generates additional operating revenues. These new revenue sources provide the funding needed to maintain, improve and expand the Village's infrastructure.

Operating impacts are carefully considered in deciding which projects move forward in the CIP because it is not possible for the Village to fund several large-scale projects concurrently that have significant operating budget impacts. Therefore, projects will be staggered over time.

Please note that the total amount of capital projects showing in this section for the current fiscal year will not equal the total amount of capital expenses budgeted and showing earlier in this document. This is primarily for two reasons. First, there are several projects showing in the CIP that need to be planned for and in the Village's projections, however, a funding source has not been determined as of yet. These projects are shown as unfunded in the CIP and are included in the totals, but are not included in the Operating Budget. Second, items of a capital nature under \$25,000 are not showing in the CIP but are included in the capital expense line item of the Operating Budget.

## **How to Read this Section**

Each department request is known as a project and is listed on its respective department summary. Summaries are provided based on CIP requests by project type, department and funding source.

# CAPITAL IMPROVEMENTS PROGRAM

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You can examine each project by project type. Each project falls into 1 of 6 project type groups:

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

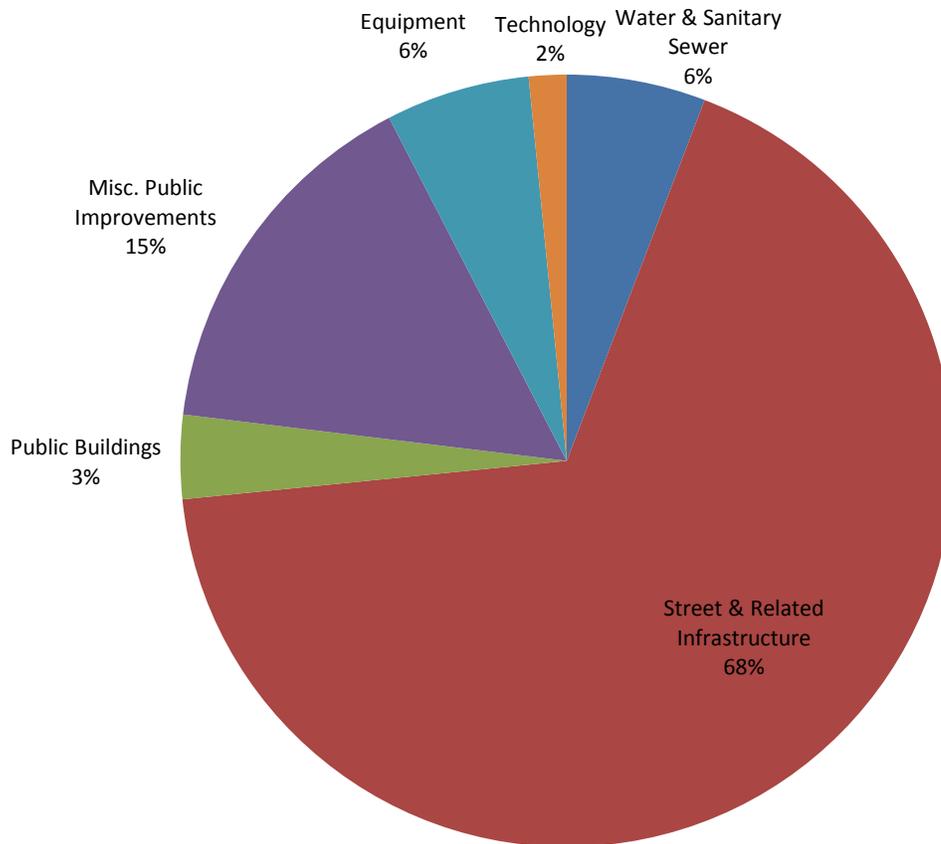
Each project is also summarized by department. You can examine each project under the department section of the CIP. The departments are:

1. General Government
2. Police
3. Fire
4. Public Works
5. Development Services
6. Economic Development Area
7. Information Systems
8. Sears Centre Arena

Within each department, projects that are classified as significant and non-routine will include a description of the project, along with its financial impact on the Operating Budget. Significant projects are those that cost more than \$500,000 over the life of the project. Non-routine projects are those that do not span over multiple fiscal years. The Village considers all vehicles as routine projects due to the fact that their useful life is on a planned schedule, which is typically between 2-15 years.

# Capital Improvements Program | Village of Hoffman Estates

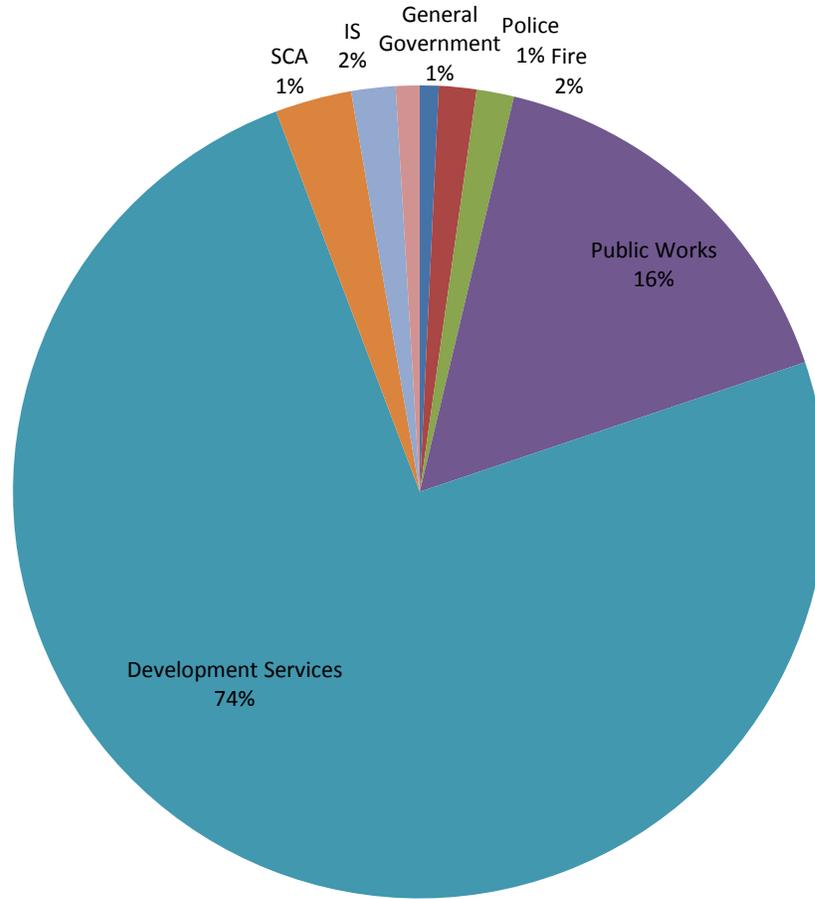
## Summary of Capital Requests by Project Type



Project Type Group	2015	2016	2017	2018	2019	Total 2015-2019
Water & Sanitary Sewer	1,449,490	1,993,940	3,862,310	1,646,810	1,349,500	10,302,050
Street & Related Infrastructure	16,881,670	11,825,000	8,879,000	6,805,000	5,155,000	49,545,670
Public Buildings	878,120	191,600	80,000	150,000	140,000	1,439,720
Miscellaneous Public Improvements	3,865,000	2,890,000	1,843,000	1,644,000	1,538,000	11,780,000
Equipment	1,505,310	3,796,100	3,297,400	1,508,660	1,492,640	11,600,110
Technology	393,500	186,000	198,000	270,400	186,500	1,234,400
<b>TOTAL</b>	<b>24,973,090</b>	<b>20,882,640</b>	<b>18,159,710</b>	<b>12,024,870</b>	<b>9,861,640</b>	<b>85,901,950</b>

# Capital Improvements Program | Village of Hoffman Estates

## Summary of Capital Requests by Department



Department	2015	2016	2017	2018	2019	Total 2015-2019
General Government	187,890	207,890	227,890	271,890	78,290	973,850
Police	369,470	411,900	414,000	438,700	462,100	2,096,170
Fire	373,700	1,938,500	1,725,950	512,200	483,450	5,033,800
Public Works	4,020,860	4,130,350	5,340,870	2,109,080	1,990,300	17,591,460
Development Services	18,585,670	13,570,000	10,264,000	8,300,000	6,524,500	57,244,170
Economic Development Area	760,000	-	-	25,000	-	785,000
Information Systems	438,500	186,000	146,000	191,000	146,000	1,107,500
Sears Centre Arena	237,000	438,000	41,000	177,000	177,000	1,070,000
<b>TOTAL</b>	<b>24,973,090</b>	<b>20,882,640</b>	<b>18,159,710</b>	<b>12,024,870</b>	<b>9,861,640</b>	<b>85,901,950</b>

# Capital Improvements Program | Village of Hoffman Estates

## Summary of Capital Requests – Source of Funds

Source of Funds	2015	2016	2017	2018	2019	Total 2015-2019
General Fund	643,190	3,085,300	2,494,990	1,258,120	1,459,000	8,940,600
General Fund Fund Balance	1,272,000	600,000	300,000	-	-	2,172,000
Water & Sewer Fund	1,494,790	2,419,450	3,995,680	1,613,610	1,365,920	10,889,450
Motor Fuel Tax Fund	2,180,360	960,000	1,460,000	1,560,000	1,290,000	7,450,360
CDBG Fund	525,000	210,000	370,000	210,000	210,000	1,525,000
Asset Seizure - Federal	69,880	105,130	89,130	89,130	36,220	389,490
EDA Bond Proceeds	1,306,000	715,250	260,000	25,000	240,000	2,546,250
Roselle Rd TIF Funds	950,000	1,090,000	255,000	205,000	220,000	2,720,000
Capital Replacement Fund	396,480	241,760	528,910	162,510	-	1,329,660
Capital Improvements Fund Balance	84,080	-	-	-	-	84,080
Electric Utility Tax	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	9,500,000
Municipal Motor Fuel Tax	440,000	500,000	500,000	500,000	500,000	2,440,000
Municipal Gas Use Tax	1,057,310	995,000	755,000	755,000	525,000	4,087,310
Packaged Liquor Tax	300,000	-	-	-	-	300,000
Stormwater Management Fund	485,000	535,000	385,000	460,000	485,000	2,350,000
Stormwater Management Fund Balance	-	15,000	-	-	-	15,000
Road Improvement Fund	275,000	50,000	50,000	50,000	50,000	475,000
Information Systems User Charges	253,500	146,000	158,000	191,000	146,000	894,500
Information Systems Fund Balance	200,000	40,000	-	-	-	240,000
Traffic/Western Improvement Funds	10,000	10,000	20,000	-	-	40,000
Developer Contributions	2,100,000	2,550,000	700,000	-	-	5,350,000
DUI Reimbursement	33,000	33,000	33,000	33,500	33,500	166,000
Aggregation Contribution	120,000	-	-	-	-	120,000
Grant Funding	2,808,800	660,000	500,000	540,000	-	4,508,800
Court Supervision Escrow	30,000	30,000	30,000	30,000	30,000	150,000
Hoffman Blvd Bridge Maintenance	4,000	25,000	4,000	-	4,000	37,000
Hoffman Estates Park District	13,500	45,250	20,000	-	-	78,750
Forest Preserve District of Cook County	-	84,500	-	-	-	84,500
Cook County	5,500,000	3,000,000	-	-	-	8,500,000
Levy 2% Capital Fund	5,000	15,000	15,000	15,000	15,000	65,000
Levy Contribution	-	20,000	-	-	-	20,000
SCA Operating Budget	22,000	7,000	17,000	22,000	42,000	110,000
Unfunded	494,200	795,000	3,319,000	2,405,000	1,310,000	8,323,200
<b>TOTAL</b>	<b>24,973,090</b>	<b>20,882,640</b>	<b>18,159,710</b>	<b>12,024,870</b>	<b>9,861,640</b>	<b>85,901,950</b>

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### General Government Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Village-Wide Radio Replacement	187,890	187,890	187,890	187,890	78,290	829,850
Replacement of Video Systems	-	20,000	40,000	-	-	60,000
Copier Replacement Program	-	-	-	84,000	-	84,000
<b>TOTAL</b>	<b>187,890</b>	<b>207,890</b>	<b>227,890</b>	<b>271,890</b>	<b>78,290</b>	<b>973,850</b>

### Significant Non-Routine Projects:

#### *Village-Wide Radio Replacement*

Description: This project is the complete replacement of the Village's radio system, which was originally purchased in 1998. These radios, along with related equipment, will be used by the Village's Fire Department, Police Department, Emergency Operations Division, Public Works Department and the Code Enforcement Division. The purchase will be financed over seven years.

Annual Impact on Operating Budget: Due to the new equipment, the maintenance contract on the equipment was reduced by 16% in 2014, resulting in an expense reduction of \$5,000 Village-wide.

FY 2015 Costs	Total Costs	Source of Funds	
\$187,890	\$829,850	General Fund	\$341,360
		Water & Sewer Fund	\$75,260
		Capital Replacement Fund	\$39,740
		Asset Seizure (Fed) Fund	\$373,490

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Police Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Tornado Siren Replacement	19,000	19,000	19,000	19,000	19,000	95,000
In-Car Digital Video Cameras	33,000	33,000	45,000	52,400	33,500	196,900
Patrol Vehicles	281,170	282,400	266,600	321,300	285,300	1,436,770
Vehicles - Investigations Division	-	34,000	-	-	38,000	72,000
Administrative Vehicles	-	32,500	34,000	34,000	36,400	136,900
Traffic Section Vehicle	36,300	-	38,400	-	37,900	112,600
Emergency Overhead Lighting Systems	-	11,000	11,000	12,000	12,000	46,000
<b>TOTAL</b>	<b>369,470</b>	<b>411,900</b>	<b>414,000</b>	<b>438,700</b>	<b>462,100</b>	<b>2,096,170</b>

#### Significant Non-Routine Projects:

There are no significant non-routine projects in the Police Department.

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS Fire Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Protective Clothing	40,000	75,000	75,000	80,000	80,000	350,000
Reserve Truck 24 (RT24)	-	1,331,000	-	-	-	1,331,000
Thermal Imaging Cameras (TIC)	96,000	-	-	-	-	96,000
Fitness Equipment at Fire Stations	30,000	30,000	30,000	-	30,000	120,000
Station 22 Capital Improvements	93,000	-	-	-	-	93,000
Emergency Medical Services Reporting Program	40,000	-	-	-	-	40,000
Reserve Ambulance 21 (RA21)	-	-	292,200	-	-	292,200
Fire Car #3	-	-	55,600	-	-	55,600
Apparatus Refurbishment Program	-	67,500	-	71,500	-	139,000
Self Contained Breathing Apparatus Replacement	-	435,000	-	-	-	435,000
Reserve Squad 22 (RS22)	-	-	658,200	-	-	658,200
Reserve Engine 21 (RE21)	-	-	576,600	-	-	576,600
Fire Car #9	36,200	-	-	-	-	36,200
Reserve Ambulance 24 (RA24)	-	-	-	321,200	-	321,200
Reserve Ambulance 23 (RA23)	-	-	-	-	330,100	330,100
Fire Car #4	38,500	-	-	-	-	38,500
Fire Car 2	-	-	-	39,500	-	39,500
Fire Car 6	-	-	-	-	43,350	43,350
Fire Car 7	-	-	38,350	-	-	38,350
<b>TOTAL</b>	<b>373,700</b>	<b>1,938,500</b>	<b>1,725,950</b>	<b>512,200</b>	<b>483,450</b>	<b>5,033,800</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in the Fire Department.

## CAPITAL REQUESTS

### Public Works Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Roof Replacements	306,120	-	-	-	30,000	336,120
Interior Update in Public Works Center	110,000	-	-	-	-	110,000
Village Hall Masonry Cleaning	-	50,600	-	-	-	50,600
Replacement of Village Hall Chiller Valves	-	-	55,000	-	-	55,000
Tuckpointing	-	40,000	-	-	40,000	80,000
Fire Station # 24 Dehumidification System	34,000	-	-	-	-	34,000
Replacement AC System Fleet Services	-	26,000	-	-	-	26,000
Emerald Ash Borer Response	1,272,000	600,000	300,000	-	-	2,172,000
Village Creek Drainage Improvement	60,000	60,000	60,000	60,000	60,000	300,000
Sidewalk/Curb Replacement Program	60,000	60,000	60,000	60,000	60,000	300,000
Street Light Pole Replacement	10,000	10,000	10,000	10,000	10,000	50,000
Pavement Roller Unit #51	-	-	50,800	-	-	50,800
Tandem Dump Truck Unit #8	164,730	-	-	-	-	164,730
Tandem Dump Truck Unit #9	152,010	-	-	-	-	152,010
Dump Truck Unit #11	-	142,030	-	-	-	142,030
Dump Truck Unit #12	-	142,030	-	-	-	142,030
Dump Truck Unit #14	-	142,030	-	-	-	142,030
Dump Truck Unit #15	-	142,030	-	-	-	142,030
4x4 Pick-Up Truck Unit #34	-	40,880	-	-	-	40,880
4x4 Pick-Up Truck Unit #35	-	40,880	-	-	-	40,880
PCMS Message Boards	-	71,920	-	19,080	-	91,000
Dump Truck Unit #4	-	-	146,290	-	-	146,290
Dump Truck Unit #13	-	-	146,290	-	-	146,290
4x4 Pick-Up Truck, Unit #22	-	-	43,140	-	-	43,140
2.5 Ton HD Dump Truck	-	-	146,290	-	-	146,290
4x4 Pick-up Truck	-	-	40,120	-	-	40,120
4x4 Mini-Dump Truck Unit #48	-	-	42,340	-	-	42,340
40 Ft. Aerial Lift Truck Unit #54	-	-	138,770	-	-	138,770
Tractor/Mower Unit #144	-	-	39,520	-	-	39,520
Branch/Brush Chipper Unit #126	-	-	-	40,700	-	40,700
Dump Truck Unit #5	-	-	-	150,680	-	150,680
4x4 Crew Cab Pick-up Unit #33	-	-	-	39,100	-	39,100
4x4 Mini Dump Truck, Unit #49	-	-	-	43,610	-	43,610
4x4 Crew Cab Pick-up Unit #97	-	-	-	39,100	-	39,100
Dump Truck Unit #6	-	-	-	-	155,200	155,200
Dump Truck Unit #7	-	-	-	-	155,200	155,200
4X4 Pick Up Truck Unit #38	-	-	-	-	42,780	42,780
Sanitary Sewer Rehabilitation	40,000	75,000	700,000	110,000	152,500	1,077,500
Meter Change-Outs & Radio Read MIU Installations	125,000	150,000	175,000	175,000	175,000	800,000
Hydrant Replacements	45,000	47,500	50,000	52,500	55,000	250,000
Valve Replacement	63,180	64,000	65,000	66,000	27,000	285,180
Lift Station Pump System Rehabilitation	-	375,130	1,000,000	18,000	180,000	1,573,130
Water Meters / New Construction	20,000	30,000	40,000	50,000	60,000	200,000

*continued on next page*

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Annual SCADA System Upgrade	15,000	32,000	33,000	34,000	35,000	149,000
Water Main Replacement	60,000	410,000	315,000	315,000	315,000	1,415,000
Interior & Exterior Painting/Maintenance Repair of T-1	-	10,000	329,000	-	-	339,000
Western Area Emergency Water Supply	495,000	140,000	-	-	-	635,000
Western Area Water System Improvements	-	-	45,000	400,000	250,000	695,000
Abbeywood Pump Replacement & Control Upgrade	-	-	-	220,000	-	220,000
University Lift Station Pump Improvement	-	-	-	60,000	-	60,000
Interior & Exterior Painting/Maintenance Repair of T-4	-	5,000	329,000	-	-	334,000
WDA Lift Station Pump & Control Replacement	86,310	86,310	46,310	46,310	-	265,240
WDA Lift Station Grinder	125,000	-	-	-	-	125,000
Sanitary Sewer Asset Mgmt	-	-	50,000	-	-	50,000
Chippendale Lift Generator	-	50,000	-	-	-	50,000
Interior & Exterior Painting/Maintenance Repair of T-5	5,000	419,000	-	-	-	424,000
Portable Video Inspection Unit	-	-	40,000	-	-	40,000
Moonlake Lift Wet Well Grinder/Restrainer	-	-	95,000	-	-	95,000
Water Main Replacement I-90	200,000	-	450,000	-	-	650,000
Hydrogen Sulfide Reduction	70,000	-	-	-	-	70,000
Sanitary and Storm Sewer Televising/Construction	100,000	100,000	100,000	100,000	100,000	500,000
Tandem Dump Truck Unit #1	152,510	-	-	-	-	152,510
Tandem Dump Truck Unit #2	-	152,510	-	-	-	152,510
Flusher Unit #67	250,000	-	-	-	-	250,000
Sky Jack Scissors Lift Unit #301	-	27,500	-	-	-	27,500
Fork-Lift Truck Unit #303	-	28,000	-	-	-	28,000
100KW Portable Generator Unit #309	-	-	60,000	-	-	60,000
Backhoe/Loader 4x4 Tractor Unit #56	-	-	140,000	-	-	140,000
Vactor/Flusher Truck Unit #66	-	360,000	-	-	-	360,000
4x4 Pick-Up Truck w Plow Unit #27	-	-	-	-	43,810	43,810
4x4 Pick-Up Truck w Plow Unit #63	-	-	-	-	43,810	43,810
<b>TOTAL</b>	<b>4,020,860</b>	<b>4,130,350</b>	<b>5,340,870</b>	<b>2,109,080</b>	<b>1,990,300</b>	<b>17,591,460</b>

### Significant Non-Routine Projects:

#### *Emerald Ash Borer Response*

Description: Thirty-seven percent of the current Village parkway tree population was comprised of an ash species that is susceptible to the Emerald Ash Borer. The initial response time frame to this threat was 8-10 years. Due to drought conditions in recent years, the Emerald Ash Borer infestation has accelerated and the Village has revised its strategy to more aggressively combat the infestation.

Annual Impact on Operating Budget: The Village's decision in 2014 to aggressively remove and replace dead and infested ash trees has decreased the estimated duration of this program by two years. Additional Village staff time costs attributable to the Emerald Ash Borer Response program is estimated to be \$228,000 for 2015.

FY 2015 Costs	Total Costs	Source of Funds
\$1,272,000	\$2,172,000	General Fund Fund Balance
		\$2,172,000

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Public Works Department

#### *Western Area Emergency Water Supply*

Description: This project is to provide emergency water supply for the western area through the possible construction of an interconnection with another municipality. If the interconnect is in service, well #21 and #22 will no longer be needed and can be abandoned, and the above ground facilities can be removed.

Annual Impact on Operating Budget: In the event of an emergency and the water system is activated, two Water and Sewer personnel would be required for two full days for implementation. The approximate cost of staff time would be \$1,843 per occurrence including salary and benefits.

FY 2015 Costs	Total Costs	Source of Funds	
\$495,000	\$635,000	Water & Sewer Fund	\$635,000

#### *Western Area Water System Improvements*

Description: The current water system in the western area of the Village is in need of upgrades in order to improve system pressure and increase storage capacity and emergency water supply. Improvements include the construction of a pumping station and pressure reducing valves in 2018 and two booster pump upgrades in 2019.

Annual Impact on Operating Budget: These water system improvements will not result in any increase in operating expenditures for at least the first five years. System inspections are done in-house with current staff.

FY 2015 Costs	Total Costs	Source of Funds	
\$0	\$695,000	Water & Sewer Fund	\$695,000

#### *Water Main Replacement I-90*

Description: In 2013, the Illinois Tollway began rebuilding and widening the Jane Addams Memorial Tollway (I-90) between Rockford and Chicago. This construction will require the Village to relocate and replace its water main crossings underneath the Tollway.

Annual Impact on Operating Budget: This water main relocation will not result in any increase in operating expenditures.

FY 2015 Costs	Total Costs	Source of Funds	
\$200,000	\$650,000	Water & Sewer Fund	\$650,000

## CAPITAL REQUESTS

### Development Services

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
CDBG Projects	310,000	210,000	210,000	210,000	210,000	1,150,000
Code Enforcement Division Vehicles	13,000	-	-	-	55,500	68,500
Transportation/Engineering Vehicle Replacement	27,000	-	-	25,000	25,000	77,000
Street Revitalization	5,281,670	4,945,000	4,715,000	4,655,000	4,155,000	23,751,670
Barrington Interchange	150,000	300,000	1,600,000	-	-	2,050,000
Sidewalk & Bicycle Improvements	290,000	290,000	15,000	265,000	290,000	1,150,000
Shoe Factory Road	7,500,000	4,500,000	-	-	-	12,000,000
Hoffman Boulevard Bridge Maintenance	104,000	25,000	4,000	-	4,000	137,000
Transit Improvements	-	-	725,000	750,000	500,000	1,975,000
Stormwater Projects	425,000	490,000	325,000	400,000	425,000	2,065,000
Intersection Improvements - Signals	-	40,000	400,000	40,000	400,000	880,000
Central Road Bicycle Path	100,000	100,000	1,000,000	-	-	1,200,000
Shoe Factory Road & I-90 Undercrossing Path	35,000	775,000	-	-	-	810,000
Safe Routes to School - former Federal Program	-	50,000	-	50,000	-	100,000
Huntington Boulevard Bicycle Path & Route-CMAQ	20,000	20,000	360,000	-	-	400,000
Bode - Salem Reconstruction - STP	3,380,000	-	-	-	-	3,380,000
Road Repaving (EDA)	-	610,000	260,000	-	240,000	1,110,000
Barrington Rd/Bode Rd Intersection Improvement	-	125,000	450,000	1,700,000	-	2,275,000
Roselle Road Business District	950,000	1,090,000	200,000	205,000	220,000	2,665,000
<b>TOTAL</b>	<b>18,585,670</b>	<b>13,570,000</b>	<b>10,264,000</b>	<b>8,300,000</b>	<b>6,524,500</b>	<b>57,244,170</b>

### Significant Non-Routine Projects:

#### *Barrington Interchange*

Description: Currently, commuters on Barrington Road can only access I-90 heading east towards Chicago or exit I-90 from the east and not from the west. The plan is to add access westward. The state shows \$18 million in its multi-year plan for its share of the interchange. Some state funds will also be used for engineering costs and the Illinois State Toll Highway Authority will contribute towards construction. Engineering has already begun in 2012 and construction will begin in 2015 with over 90% of the funding coming from the state and the tollway. Only the Village's share is shown below.

Annual Impact on Operating Budget: There will be no impact on the Village's operating budget since Barrington Road is a state route. All work conducted by staff related to the project will be done using current staff hours. However, it should be noted that the Village conducted an economic impact assessment related to the Barrington Road Full Interchange. The report showed that adding access to the Village from the west will positively and significantly impact the immediate business community as well as future development. Within about one mile of the interchange are over 200 acres of undeveloped property. These vacant parcels represent opportunities for new office, retail, commercial and high-end technology developments. This could potentially result in about 2.9 million square feet of development over the next 20 years. Using a mix of commercial and office assumptions, the development could support about 11,000 jobs for the local economy. Another impact would of course be significant increases in construction value, property tax revenue and other tax (sales, food & beverage, etc) revenue generation associated with such development.

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Development Services

The construction of the interchange itself is estimated to support about 2,100 jobs. This includes construction oriented jobs, employment in supporting industries and induced employment jobs. For the estimated cost of the interchange investment, an increase in long-term economic activity of \$80 to \$90 million can be estimated for the area. This will trickle down and positively impact the Village's operating revenues.

FY 2015 Costs	Total Costs	Source of Funds	
\$150,000	\$2,050,000	Developer Contributions	\$1,000,000
		Unfunded	\$900,000
		Packaged Liquor Tax	\$118,000
		General Fund	\$32,000

### Shoe Factory Road

Description: It has long been planned that Shoe Factory Road eventually be widened and straightened. These improvements along with traffic signal installations at several intersections are to begin in 2015. The engineering was completed in 2011 and 2012. The engineering and construction will be paid by developer contributions, Village and Cook County funds since this is a county road. Timing of the project depends on developer plans and county approval. Only the Village's share is shown below, which will be paid for through developer's deposits and/or Western Corridor Funds.

Annual Impact on Operating Budget: Since Shoe Factory Road is a county road, all maintenance is done by them and there will be no operating impact on the Village's budget.

FY 2015 Costs	Total Costs	Source of Funds	
\$0	\$3,500,000	Developer Contributions	\$3,500,000

### Bode Road/Salem Road Reconstruction

Description: This road reconstruction is a joint project with the Village of Schaumburg, utilizing the Surface Transportation Program (STP) funding. Schaumburg plans to reconstruct Salem Road from Golf Road to Bode Road. The Village of Hoffman Estates' portion goes from Bode Circle East through the Salem Road intersection to the Village boundary at Braintree Drive. The costs shown represent only the Village's local share of the Bode Road work.

Annual Impact on Operating Budget: The design of Bode road will be done in-house with current Village staff. The reconstruction of Bode and Salem Roads will not result in any additional operating costs for the Village.

FY 2015 Costs	Total Costs	Source of Funds	
\$676,000	\$676,000	Motor Fuel Tax Fund	\$676,000

**CAPITAL REQUESTS**  
**Development Services**

*Barrington Road/Bode Road Intersection Improvement*

Description: The intersection improvements planned for the Barrington Road and Bode Road intersection will provide three through lanes on Barrington Road, turn lane modifications on Bode Road and an improved traffic signal at Bode Road. This project has been approved for federal Surface Transportation Program funding. The costs shown are the local share of the total project costs.

Annual Impact on Operating Budget: The improvements planned for Barrington and Bode Roads will not result in any additional operating costs for the Village.

FY 2015 Costs	Total Costs	Source of Funds	
\$0	\$2,275,000	Unfunded	\$2,275,000

*Beverly Road Interchange*

Description: The Beverly Road interchange cost estimates for the design are represented here. This project is contingent upon the Illinois Toll Highway Authority’s plan to widen the Northwest Tollway in this area. Once their plan is set, the Village will seek to partner with the Illinois Toll Highway Authority, as there are financial advantages with a partnership. No concept costs have been determined, however, an estimate of \$35 million for the lifespan of the project is used for reference at this point. Once more details of the project are available, more accurate estimates can be obtained along with potential funding sources.

Annual Impact on Operating Budget: The construction of the Beverly Road interchange will not result in any additional operating costs for the Village. However, as with the Barrington Road full interchange mentioned previously, positive impacts on development and land use are projected.

FY 2015 Costs	Total Costs	Source of Funds	
\$0	\$2,000,000	Unfunded	\$2,000,000

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Economic Development Area

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Beverly Bridge Deck Repairs	35,000	-	-	-	-	35,000
Prairie Stone Signage	675,000	-	-	-	-	675,000
Village Green Improvements	50,000	-	-	-	-	50,000
Rt. 59/Hoffman Turn Lane	-	-	-	25,000	-	25,000
<b>TOTAL</b>	<b>760,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>785,000</b>

### Significant Non-Routine Projects:

#### *Prairie Stone Signage*

Description: The costs for this project is to install permanent electric messaging signs at the three main entrances to the Prairie State District as well as signs for the Hoffman Boulevard Bridge and a gateway sign over Hoffman Boulevard.

Annual Impact on Operating Budget: The signs will be covered under warranty for the initial five years and will not incur any significant maintenance costs impacting the operating budget. In subsequent years, either Public Works will assume maintenance or the Village will enter into a maintenance contract with the vendor. Based on experience with other electronic message signs installed, it is not anticipated that any significant costs will be incurred for quite some time after the warranty period.

FY 2015 Costs	Total Costs	Source of Funds
\$675,000	\$675,000	EDA Bond Proceeds
		\$675,000

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Information Systems Department

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
Personal Computer Replacements	116,000	116,000	116,000	116,000	116,000	580,000
Network File Server Replacements	95,000	30,000	30,000	30,000	30,000	215,000
Wireless Infrastructure	25,000	-	-	45,000	-	70,000
Telephone System Replacement	-	-	-	-	-	-
Hosted GIS system	25,000	-	-	-	-	25,000
Sungard upgrade	42,500	-	-	-	-	42,500
Camera Syst. Replace. - Municipal Buildings	135,000	40,000	-	-	-	175,000
<b>TOTAL</b>	<b>438,500</b>	<b>186,000</b>	<b>146,000</b>	<b>191,000</b>	<b>146,000</b>	<b>1,107,500</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in the Information Systems Department.

# Capital Improvements Program | Village of Hoffman Estates

## CAPITAL REQUESTS

### Sears Centre Arena

Project Name	2015	2016	2017	2018	2019	Total 2015-2019
SCA Site - Miscellaneous Exterior Improvements	-	26,000	-	-	-	26,000
SCA Site - Signage	-	350,000	-	-	100,000	450,000
SCA Site	-	20,000	-	-	-	20,000
SCA Site - Parking Lot Improvements	20,000	-	9,000	-	-	29,000
SCA Interior - Upgrades & Replacements to FF&E	80,000	-	-	-	10,000	90,000
SCA Interior - Suite Upgrades	-	-	-	35,000	35,000	70,000
SCA - Interior - Miscellaneous Upgrades	20,000	-	-	100,000	-	120,000
SCA Interior - Miscellaneous Building Upgrades	100,000	-	10,000	-	10,000	120,000
Food & Beverage - Concession Stands & Kitchen	-	35,000	15,000	15,000	15,000	80,000
Annual PC Replacement/I.T. Projects	17,000	7,000	7,000	27,000	7,000	65,000
<b>TOTAL</b>	<b>237,000</b>	<b>438,000</b>	<b>41,000</b>	<b>177,000</b>	<b>177,000</b>	<b>1,070,000</b>

### Significant Non-Routine Projects:

There are no significant non-routine projects in the Sears Centre Arena.





# APPENDIX

The Village of Hoffman Estates strives to maintain a conservative, fiscally prudent approach to budgeting and management of its fiscal affairs. To this end, the Village has created and maintains formal policies based on “best practices” in the areas of: Financial Stability, Debt Issuance, Cash Management and Investments, and Budget Development and Adjustment. These policies form the foundation of our internal and external financial practices. Additional policies may be incorporated over time. The narrative below summarizes each of these policies; it is not the full policy for each category listed.

## **Financial Stability and Reporting Policies**

*Fund Balance Policy* – In years where revenues exceed expenditures within the General Fund, excess funds are utilized according to the Village’s Fund Balance Policy. This policy, which was adopted by the Village Board during the budget process in FY2000 and updated in April of 2010, states that the Village will strive to maintain an unallocated/unreserved fund balance within the General Fund equal to 18% of the preceding year’s annual operating budget. While the General Fund is above this level of fund balance, any year where year-end revenues exceed expenditures, the amount of surplus will be transferred to other funds to address known future financial needs. This allocation will be 50 percent to the Capital Improvements Fund for street improvements and 50 percent to remain within the General Fund or other funds as needed based on the annual recommendation of the Village Manager and approval by the Village Board.

*Generally Accepted Accounting Principles* – The Village will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

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

*Basis of Accounting and Budgeting* – The basis for accounting and budgeting for the General Fund, special revenue, debt service and capital project funds is modified accrual. Modified accrual recognizes revenues when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The basis of accounting and budgeting for enterprise, internal service funds and pension trust funds is full accrual. Full accrual is a method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of. The appropriate basis of accounting for all fund types is used throughout the budgeting, accounting and reporting processes.

The Village is entitled to present a balanced budget every fiscal year. A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

*Purchasing Policy* – All expenses over \$20,000 must be approved in advance by the Village Board, while everything under \$20,000 is the responsibility of the Village Manager. Employees are responsible for obtaining quotes for purchases over \$1,000 and to have either a competitive bid process or RFP process (whichever would be applicable) for purchases/professional services over \$20,000. The Village participates in the State of Illinois Joint Purchasing Program, administered by the Procurement Services Division of the Illinois Department of Central Management Services. Any purchases made through this program may bypass the quote/bid requirement. All purchases require the issuance of a purchase order to the vendor before an order of goods or services can be filled. All purchase order requisitions must have the required approvals before it will be processed. The Village will not pay for goods and services until the goods are received or the service is rendered.

*Capital Replacement Policy* – The Village felt it was prudent and consistent with sound comprehensive financial policies to establish a Capital Replacement Fund for the purpose of setting aside resources to be used to acquire and replace capital vehicles and equipment in accordance with an approved replacement schedule subject to the annual operating budget. Therefore, the Village Board adopted a Capital Replacement Policy on August 18, 1997.

*Technology Policy* – On November 4, 1996, the Village Board adopted a Strategic Plan for Information Technology that addressed various issues and goals on the direction and implementation of information technology for the Village. The information technology strategic goals that have been identified for implementation are:

- Enhance the quality of service provided to both external and internal customers of the Village by increasing efficiency and knowledge of Village employees.
- Increase the overall performance of the Village's network by keeping in the mainstream of advancing technological change.
- Provide automated document retrieval and access to needed information for both Village employees and the public.

A formal Information Systems Policy was adopted by the Village Board on August 18, 1997 to accomplish these goals. This policy was the background for the creation of the Information Systems Fund.

## **Debt Issuance Policy**

A formal debt policy was adopted on July 21, 1997, that provides guidance for future decisions regarding debt and recognizes the long-term commitment to full and timely repayment of all debt. Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. The Village of Hoffman Estates is a home rule community, and therefore has no legal debt limit.

While the current budget shows cash purchases (pay-as-you-go) for certain equipment at the time of purchase, other methods of payment will be reviewed for feasibility. For example, an operating or capital lease may be more advantageous for copy machines or computer equipment.

**Investment and Cash Management Policy**

The most recently revised policy for the Village was implemented on November 14, 2011. This policy details the Village's investment guidelines. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the Village and conforming to all state statutes governing the investment of public funds.

**Accrual Basis of Accounting:** A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of

**Appropriation:** an authorization by the Village Board to make expenditures and to incur obligations for a specific purpose

**Assessed Valuation:** a value established for real property for use as a basis in levying property taxes

**Audit:** Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles

**Balanced Budget:** A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year

**Bond:** a form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects

**Budget:** a financial plan for a specified period of time that matched projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Hoffman Estates uses a budget covering one fiscal year, January 1st thru December 31st

**Budget Message:** provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the Village Manager

**Capital Expenditure:** any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital outlay)

**Capital Improvement:** a permanent addition to the Village’s assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of the same

**Capital Improvement Board (CIB):** A body of Village representatives made up of two Village Trustees, resident members, and the Finance Director, responsible for reviewing the Capital Improvement Program budget and recommending approval to the Village Board.

**Capital Improvement Program (CIP):** a five-year financial plan of proposed capital improvement projects that is adopted annually.

**Capital Outlay:** any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure)

**Capital Projects:** the largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be

considered a capital project. All vehicle purchases are also considered capital projects, even if the cost is below \$25,000

**Charges for Services:** a revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance payments, and other miscellaneous user fees.

**Community Development Block Grant:** Federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment and expanded opportunities for persons of low and moderate income

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

**Debt Service:** payment of principal and interest on an obligation resulting from the issuance of bonds or notes

**Deficit:** an excess of expenditures over revenues

**Depreciation:** The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

**Equalized Assessed Valuation (EAV):** a value established for real property for use as a basis in levying property taxes within Cook County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Cook County equalization factor, which changes every year

**Expenditure:** the outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid

**Fiduciary Funds:** used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government

**Fiscal Year:** a 12-month period of time to which the budget applies; the fiscal year for the Village of Hoffman Estates is January 1 thru December 31

**Full-Time Equivalent:** the decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0)

**Fund:** an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created

**Fund Balance:** the amount of financial resources available for use; the excess of assets over liabilities

**Generally Accepted Accounting Principles:** uniform minimum standards and guidelines for financial accounting and reporting

**Governmental Funds:** funds used to account for all or most of a government's general activities that not accounted for in another fund

**Grant:** contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility

**Interfund Transfers:** monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses

**Modified Accrual Basis of Accounting:** an adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period

**Municipal Code:** a collaboration of Village Board approved ordinances currently in effect

**Operating Budget:** annual appropriation of funds for ongoing program costs

**Ordinance:** a formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries

**Proprietary Funds:** used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration

**Reserve:** an account used to record that a portion of the fund's balance is legally restricted for a specific purpose

**Revenue:** amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year

**User Fees:** payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation

## COMMONLY USED ACRONYMS

<b>ACLS:</b> Advanced Cardiac Life Support	<b>GO:</b> General Obligation (bonds/debt service)
<b>AED:</b> Automated External Defibrillator	<b>GPS:</b> Global Positioning System
<b>ALS:</b> Advanced Life Support	<b>HETV:</b> Hoffman Estates Television
<b>ASE:</b> Automotive Service Excellence	<b>HHS:</b> Health and Human Services
<b>ASO:</b> Administrative Services Officer	<b>HRM:</b> Human Resources Management
<b>CAFR:</b> Comprehensive Annual Financial Report	<b>HUD:</b> Housing & Urban Development
<b>CDBG:</b> Community Development Block Grant	<b>HVAC:</b> Heating, Ventilating & Air Conditioning
<b>CIB:</b> Capital Improvement Board	<b>ICMA-RC:</b> Illinois City/County Management Association-Retirement Corporation
<b>CIP:</b> Capital Improvement Program	<b>ICS:</b> Incident Command System
<b>CMAQ:</b> Congestion Mitigation & Air Quality	<b>IDOL:</b> Illinois Department of Labor
<b>CN:</b> Canadian National	<b>IDOT:</b> Illinois Department of Transportation
<b>COBRA:</b> Consolidated Omnibus Budget Reconciliation Act	<b>IEPA:</b> Illinois Environmental Protection Agency
<b>CPR:</b> Cardiopulmonary resuscitation	<b>IMRF:</b> Illinois Municipal Retirement Fund
<b>DARE:</b> Drug Abuse Resistance Education	<b>IPBC:</b> Interpersonal Personnel Benefits Cooperative
<b>DUI:</b> Driving Under the Influence	<b>IS:</b> Information Systems
<b>EAB:</b> Emerald Ash Borer	<b>ISO:</b> Insurance Services Organization
<b>EAV:</b> Equalized Assessed Value	<b>JAWA:</b> Joint Action Water Agency
<b>EDA:</b> Economic Development Area	<b>KCAT:</b> Kane County Auto Theft Task Force
<b>EECBG:</b> Energy, Efficiency & Conservation Block Grants	<b>LEED:</b> Leadership in Energy and Environmental Design
<b>EMA:</b> Emergency Management Agency	<b>MABAS:</b> Mutual Aid Box Alarm System
<b>EMS:</b> Emergency Medical Services	<b>MAP:</b> Metropolitan Alliance of Police
<b>EOC:</b> Emergency Operations Center	<b>MICU:</b> Mobile Intensive Care Unit
<b>EOP:</b> Emergency Operations Plan	<b>MTF:</b> Motor Fuel Tax
<b>ESDA:</b> Emergency Service Disaster Agency	<b>MUTCD:</b> Manual on Uniform Traffic Control Devices
<b>FAST:</b> Fast Action Service Team	<b>MWRDGC:</b> Metropolitan Water Reclamation District of Greater Chicago
<b>FCC:</b> Federal Communications Commission	<b>NEMRT:</b> North East Multi-Regional Training
<b>FEMA:</b> Federal Emergency Management Agency	<b>NFPA:</b> National Fire Protection Agency
<b>FMLA:</b> Family Medical Leave Act	<b>NIMCAST:</b> National Incident Management System Compliance Assessment Tool
<b>FOIA:</b> Freedom of Information Act	<b>NIMS:</b> National Incident Management System
<b>FPB:</b> Fire Prevention Bureau	<b>NWCD:</b> Northwest Central Dispatch
<b>FPS:</b> Fire Pension System	<b>NWCH:</b> Northwest Community Hospital
<b>FTE:</b> Full-Time Equivalent	<b>NWMC:</b> Northwest Municipal Conference
<b>FY:</b> Fiscal Year	<b>OSFM:</b> Office of the State Fire Marshal
<b>GFOA:</b> Government Finance Officers Association	
<b>GIS:</b> Geographical Information Systems	

## COMMONLY USED ACRONYMS

**PEG:** Public, Educational & Governmental  
**POP:** Problem Oriented Policing  
**PPE:** Personal Protective Equipment  
**PPS:** Police Pension System  
**SAN:** Storage Area Network  
**SCADA:** Supervisory Control and Data Acquisition  
**SNS:** Strategic National Stockpile  
**SLA:** Service Level Agreement  
**SQL:** Structured Query Language  
**STAR:** Suburban Transit Access Route  
**STP:** Surface Transportation Program  
**SWANCC:** Solid Waste Agency of Northern Cook  
County  
**SWAP:** Sheriff's Work Alternative Program  
**TIF:** Tax Increment Financing  
**UASI:** Urban Areas Security Initiative  
**USEPA:** United States Environmental Protection  
Agency  
**USR:** Uniform Crime Report  
**WDA:** Western Development Area