The seal of the Village of Hoffman Estates, Illinois, is a circular emblem. It features a central shield with a large letter 'H' and the year '1959' on either side. The shield is surrounded by a laurel wreath. The outer ring of the seal contains the text 'VILLAGE OF HOFFMAN ESTATES' at the top and 'GROWING TO GREATNESS' at the bottom, separated by a decorative chain-link border.

Village of Hoffman Estates, Illinois
2016 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

Monica Saavedra

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*

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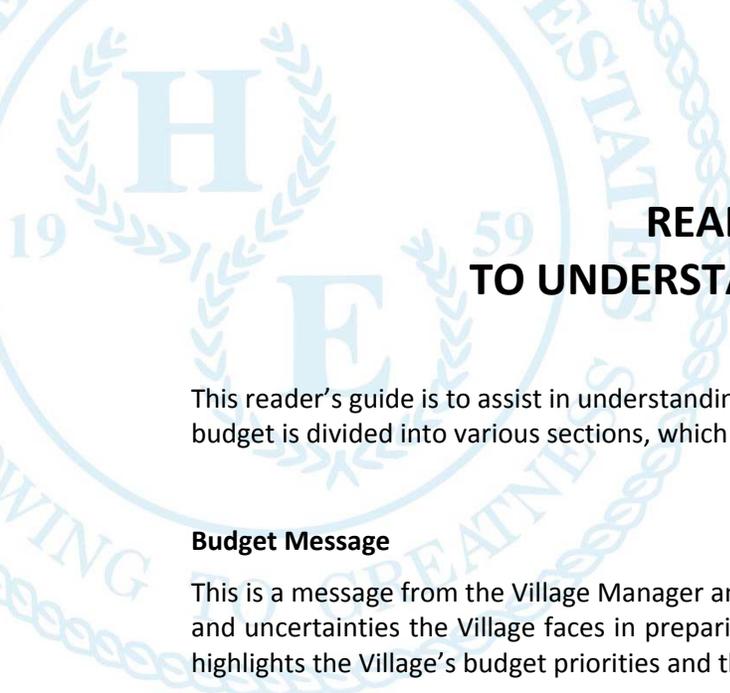
**Village of Hoffman Estates
Illinois**

For the Fiscal Year Beginning

January 1, 2015

Jeffrey R. Emer

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

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

December 7, 2015

2016 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 FY2016 Operating and Capital Budget. The 2016 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 2016 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, 2015 is 5.0%, down 0.7% since January. In March of 2009, the stock market bottomed out at 6,626. Today, the market is over 16,000, nearly two and one-half times that of 2009.

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 State budget impasse has begun to impact municipalities through a loss of existing state revenues to those agencies. The Local Governmental Distributive Funds (LGDF) have not yet been frozen, but it is believed that anywhere from 10-50% of those Village revenues are at risk in the near future. The threat of a property tax freeze has been the subject of many conversations at the State level. Last but certainly not least, the State has not addressed the public pension crisis furthering the uncertainty of state shared revenues to municipalities. The Village, along with the Northwest Municipal Conference, has kept close watch on the State as the legislature attempts to resolve their problems. We are monitoring legislative activity daily to be able to react and adjust operations quickly, if needed. 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. Although this budget for FY2016 reflects an optimistic view and reflects all of these revenues at normal levels, the Village does not have a clear view of our financial picture due to the issue at the State level.

REVIEW OF BUDGET YEAR FY2015

In the 2015 originally approved budget, the Village projected a 1.1% increase in General Fund revenues and an increase of 0.1% in expenditures.

General Fund Projected 2015 Year-end Results		
	Original Budget	Projected
Revenues	53,720,070	55,633,310
Expenditures	(54,754,570)	(52,728,520)
Fund Balance Transfer	1,056,710	1,056,710
Total Revenues over Expenditures	22,210	3,961,500

Projected revenues are on target to end the fiscal year \$1,913,240 over budget as real estate transfer tax, telecommunications tax, and red light camera revenue all came in significantly higher than budgeted. General Fund expenditures are projected to come in under budget by \$2,026,050. Some primary causes are:

- Staff vacancies in Police and Fire departments due to retirements;
- Gasoline costs and tree replacement contracts coming in below budget
- Development related revenues are coming in higher than projected due to some major development occurring within the Village.

With projected revenues over budget and expenditures under budget, the revenue surplus will result in a positive growth of \$3,961,500 in General Fund reserves compared to the anticipated amount of \$22,210.

In 2013, the Village Board approved new revenue sources that were to address the Village's capital needs. FY2015 will be the second full year with these revenue streams and overall, they are on target to produce the income anticipated.

Funding Sources Dedicated to Capital (Amounts shown in thousands)					
Revenue	Allocation	2014 Actual	2015 Budget	2015 Projected	2016 Budget
Electric Utility Tax	Road Rehabilitation	1,931	1,900	1,900	1,900
Municipal Gas Use Tax	Capital Equip. & Expenditures	1,395	1,200	1,300	1,300
Municipal Motor Fuel Tax	Road Rehabilitation	439	440	420	420
Packaged Liquor Tax	Capital Equip. & Expenditures	300	300	300	315
Stormwater Utility Fee	Stormwater Management System	472	475	516	516
Total New Revenues		\$4,537	\$4,315	\$4,436	\$4,451

Focusing on the deteriorating streets in 2014 and 2015, the Village invested most of the new revenues in its neighborhoods through street revitalizations, reconstructions and storm water system improvements. Including Motor Fuel Tax revenues, approximately \$5.9 million was spent on reconstructing ten streets and resurfacing thirteen street segments in FY2014 and \$5.5 million will be spent in FY2015 on twelve street reconstructions and resurfacing nine streets.

The Village is projected to spend approximately \$770,000 on storm water improvements in 2015. 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 was completed in 2015, and grant revenue was received in

December 2015. Planning and engineering on the Grand Canyon storm sewer project began in late FY2015, so construction will begin in FY2016:

Stormwater Projects	
Project	2015 Estimate
Village Creek Drainage Improvements	20,000
Storm Sewer Improvements:	
Storm Sewer Assessment	110,000
Jones/Highland Local Share	350,000
Grand Canyon Storm Sewer*	290,000
Total	770,000

*Construction costs will carry over to 2016

In FY2015, the Village continued to aggressively pursue the Emerald Ash Borer problem by budgeting \$1.0 million of General Fund reserves for tree removal and replacement. In FY2015, the infested trees have been removed and \$610,000 is budgeted in FY2016 to finish the replacement.

Finally, in FY2015, the Village issued the following new debt:

- \$23,415,000 Taxable General Obligation Bonds Series 2015A, which refunded half of the existing 2005A debt.
- \$6,125,000 General Obligation Bonds Series 2015B. The proceeds will be used to fund \$4.6 million of water and sewer fund capital over the next three years, \$1.2 million for a new fire truck, and \$500,000 for stormwater improvements.
- \$21,905,000 Taxable General Obligation Bonds Series 2015C, which refunded the balance of the 2005A debt. This refunding, combined with the 2015A refunding will result in \$3.4 million of savings to the Village.

FY2016 BUDGET HIGHLIGHTS

The Village is moving forward into FY2016 cautiously optimistic that revenues will hold stable and we will not be impacted by the State’s budget crisis. The numbers presented in this document reflect that viewpoint. 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

Just like last year, in FY2016, Village management again recommends the majority of the new capital revenues are dedicated to road improvements. The total investment in the FY2016 Street Revitalization Program is budgeted to be over \$6.3 million which will result in twelve street reconstructions and ten street resurfacings. Another \$4.4 million of water and sewer capital improvements will occur over the next three years from bond proceeds and \$500,000 is proposed for creek drainage improvements and storm sewer assessments.

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 State

Toll Highway 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 FY2016, \$610,000 of General Fund reserves is proposed to be used to complete the replacement of Ash 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 FY2016 budget reflects new part time positions as well as increased hours to existing positions. The chart below reflects these changes.

Full-Time Equivalents All Funds				
Major Function	2014 Budgeted	2015 Budgeted	2016 Budgeted	Inc/(Dec) '15 to '16
Police	111.18	110.18	111.13	0.95
Fire	99.50	99.33	99.33	-
Public Works	72.31	73.69	71.22	(2.47)
Development Services	30.57	32.55	32.54	(0.01)
Health & Human Svcs	7.20	7.20	7.37	0.17
General Government	37.36	40.70	40.62	(0.08)
Total FTE's	358.12	363.65	362.21	(1.44)

Overall, the budget proposes a .97 decrease in full-time equivalent staff which includes:

- An increase of 5 part time Administrative Services Officers to work the front desk of the Police Department on the weekends.
- The elimination of two temporary positions within the Public Works Department.
- Minor adjustments in hours for several other employees in various departments.

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 was renegotiated in 2015 and extended for five more years.

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 imposed another rate increase of 15% beginning December 1, 2015. The Village's Water and Sewer Fund cannot sustain these continued increases. A 16% increase to the water and sewer rates went into effect on March 1, 2015 and a 6% increase is proposed effective January 1, 2016 as determined through the recent water and sewer rate study. This increase will not only offset the increase coming from the City of Chicago, but it will also fund the bonds recently issued by the Village to fund water and sewer capital improvements over the next three years. This will provide stability to this fund.

CAPITAL IMPROVEMENTS PROGRAM

Prior to preparing the annual FY2016 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 requests in the 2016-2023 CIP for FY2016 total \$33,796,660. Of this total, \$16.4 million represents Barrington Road Interchange costs that will flow through IDOT and the Illinois Tollway. This project will be substantially completed in 2016. In FY2016, proceeds of the 2015 bond issue will be used to address Water & Sewer infrastructure and equipment projects, Stormwater improvements and the purchase of Reserve Fire Truck 24. The amount of these projects in FY2016 totals about \$3.6 million.

Capital Improvement Program by Project Type			
	2014	2015	2016
Water & Sanitary Sewer	1,588,830	1,449,490	2,865,640
Street & Related Infrastructure	7,395,000	16,881,670	23,477,450
Public Buildings	657,630	878,120	898,000
Misc. Public Improvements	2,995,000	3,865,000	3,115,000
Equipment	832,990	1,505,310	2,969,160
Technology	484,420	393,500	471,410
Total	13,953,870	24,973,090	33,796,660

All of the CIP items have been incorporated into the FY2016 Operating and Capital Budget.

Capital Improvement Program by Funding Source			
	2014	2015	2016
General Fund	-	643,190	975,200
General Fund Balance	1,272,000	1,272,000	610,000
Water & Sewer Fund	1,653,095	1,494,790	66,800
Motor Fuel Tax Fund	1,653,000	2,180,360	1,160,000
Asset Seizure Funds	-	69,880	105,130
EDA Bond Proceeds	175,255	1,306,000	1,885,850
Bond Issue Proceeds	-	-	3,579,970
State of Illinois Loan	-	-	849,130
Capital Fund Balances	709,380	359,080	50,000
IDOT & Cook County	750,000	5,500,000	16,490,000
Federal & State Grants	96,000	2,808,800	398,400
Developer Contributions	-	2,100,000	400,000
Capital Replacement Fund	321,090	396,480	115,220
Roselle Rd TIF Funds	1,150,000	950,000	-
Impact Fees & Improve. Funds	760,000	-	-
Information Systems User Charges	186,000	253,500	451,500
Stormwater Management Fees	400,000	485,000	25,000
Electric Utility Tax	1,900,000	1,900,000	1,900,000
Municipal Motor Fuel Tax	500,000	440,000	420,000
Municipal Gas Use Tax	1,000,000	1,057,310	1,277,450
Packaged Liquor Tax	220,000	300,000	93,000
Other	836,050	962,500	689,410
Unfunded	372,000	494,200	2,254,600
Total	13,953,870	24,973,090	33,796,660

FY2016 BUDGET – ALL FUNDS

The total FY2016 budget for all funds of the Village is included in this document. The total net operating and capital budget is \$120,697,240, a decrease of 0.9% from \$121,771,230 in 2015.

Fiscal Year 2016 Operating & Capital Budget - All Funds			
	Revenues	Expenditures	Difference
General Fund	55,259,750	(55,851,840)	(592,090)
Other Funds	58,556,010	(64,845,400)	(6,289,390)
Total Proposed Budget	113,815,760	(120,697,240)	(6,881,480)

The chart below summarizes the FY2016 budgeted revenues by source for all funds:

Revenue Summary by Source			
All Funds			
	2015 Budget	2016 Budget	Percent Change
Property Taxes	17,927,920	18,785,350	4.8%
EDA Incremental Taxes	5,000,000	5,000,000	0.0%
Other Taxes	18,956,850	20,880,840	10.1%
Licenses & Permits	1,059,000	1,141,000	7.7%
Intergovernmental Revenues	19,821,300	17,423,680	-12.1%
User Charges	30,437,200	32,704,000	7.4%
Fines	2,244,360	2,479,950	10.5%
Investment Earnings	2,512,770	2,583,260	2.8%
Miscellaneous	4,516,590	1,208,760	-73.2%
Bond/Note Proceeds	5,000,000	849,130	N/A
Total Operating Revenues	107,475,990	103,055,970	-4.1%
Operating Transfers	10,969,640	10,759,790	-1.9%
Total Revenues	118,445,630	113,815,760	-3.9%

The operating fund revenues without operating transfers total \$103,055,970, a 4.1% decrease from FY2015. Decreased revenues mostly relates to a reduction in bond and note proceeds received in FY2015.

The FY2016 operating budget for expenditures, exclusive of interfund transfers and capital projects, total \$94,699,470. This represents a 1.6% increase from the FY2015 operating budget. The FY2016 operating budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$6,881,480 primarily due to the spending of accumulated fund reserves and bond proceeds for planned capital projects.

Total personnel and related expenditures equal \$56,393,340 or 46.7% of the entire budget for all funds. Total personnel expenditures/expenses, which includes benefits, represents 59.6% of the total operating costs (excluding capital outlay and operating transfers) for all funds.

The following chart summarizes the FY2016 budgeted expenditures/expenses by object for all funds:

Expenditure Summary by Object			
All Funds			
	2015 Budget	2015 Budget	Percent Change
Salaries & Wages	32,386,510	32,842,750	1.4%
Employee Benefits	22,306,580	23,550,590	5.6%
Misc. Employee Expenses	593,710	606,310	2.1%
Commodities	1,945,090	1,789,450	-8.0%
Contractual Services	27,997,870	27,349,160	-2.3%
Debt Service	7,948,280	8,561,210	7.7%
Total Operating Expenses	93,178,040	94,699,470	1.6%
Capital Outlay	17,623,550	15,237,980	-13.5%
Operating Transfers	10,969,640	10,759,790	-1.9%
Total Expenditures	121,771,230	120,697,240	-0.9%

In the FY2016 budget, an increase of \$1,539,680, or 2.9%, in General Fund revenues is projected from the FY2015 budget. The most significant increase in revenue is expected in the Villages Police and Fire Property Taxes, which flow through the General Fund. Hotel taxes are also projected to increase and the Village telecommunications taxes are showing an increase due to the fact that they did not decline in FY2015 as much as expected.

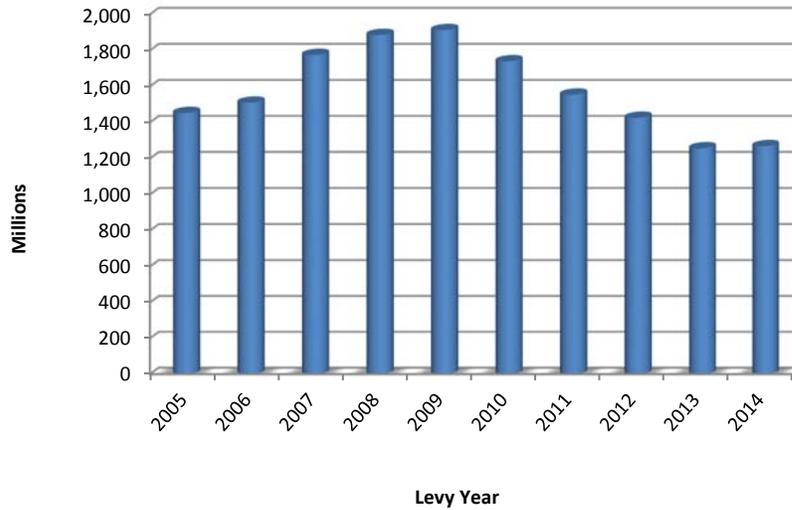
As for the General Fund expenses, the Village has a modest 2.0% increase, or \$1,097,270, projected in FY2016. Comparing General Fund revenues to expenditures and factoring in the recommended use of \$610,000 in General Fund reserves, the FY2016 budget reflects a surplus of \$17,910.

General Fund FY2016 Budget			
	2015 Budget	2016 Budget	% Increase
Revenues	53,720,070	55,259,750	2.9%
Expenditures	(54,754,570)	(55,851,840)	2.0%
Fund Balance Transfer	1,056,710	610,000	
Total Revenues over Expenditures	22,210	17,910	

PROPERTY TAXES

Last year at this time, the equalized assessed valuation (EAV) for the 2014 tax levy year was expected to decrease 10% to 1,130,473,993 due to a projected drop in the county equalization factor. In actuality for FY2015, based on information received from Cook County, the Village's 2014 tax levy year EAV has increased 1.0% to 1,268,032,073. Because the Village levies an exact amount, fluctuations in the EAV do not impact the total amount levied.

EQUALIZED ASSESSED VALUATION

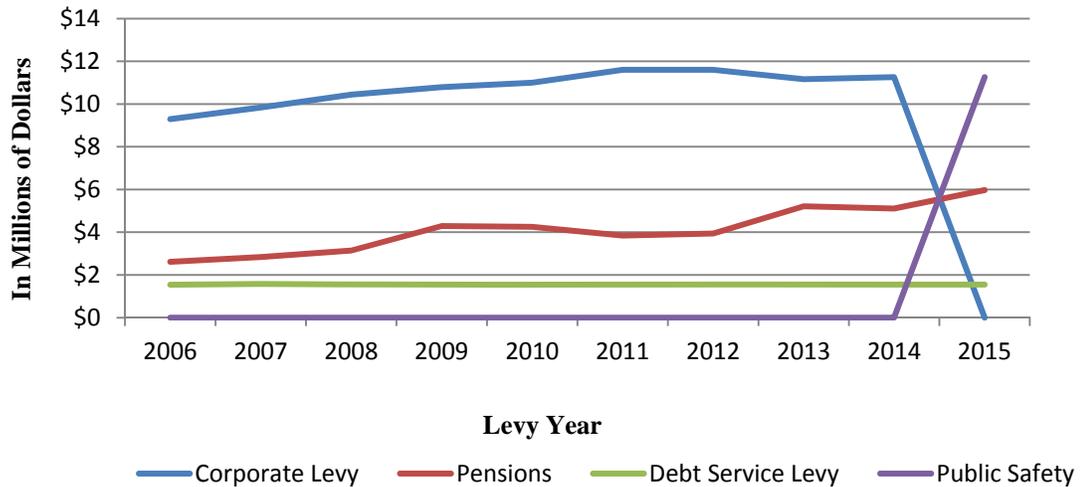


The Village’s property tax levy is made up of several components. Each year, the Village hires an independent actuary to calculate the property tax levies required for the Police and Fire pension funds. In FY2015, there was a change in actuarial assumptions from the prior year to reflect revised expectations with respect to mortality rates, disability rates, turnover rates and retirement rates. As a result, the pension funding level calculation significantly increased in FY2015 from the FY2014 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 FY2016 budget includes total property tax revenue of \$18,785,350 for tax year 2015. Adding in the 2% loss and cost, the total 2015 property tax extension is \$19,161,057, which is a 4.8% increase over the 2014 levy. The increase in the levy for FY2016 is solely attributable to the pension fund increases mentioned previously. In FY2016, the Corporate levy is being eliminated and a new Public Safety levy is being created to fund Police and Fire salaries.

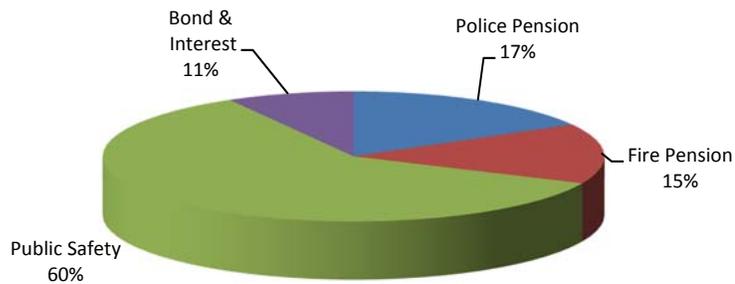
Total Property Tax Levy				
Levy Year 2015				
Fund	FY2015 Approved Levy	FY2016 Proposed Levy	Increase (Decrease)	Percent Change
Corporate	11,264,510	-	(11,264,510)	n/a
Police Pension	2,595,630	3,164,840	569,210	21.9%
Fire Pension	2,517,780	2,806,000	288,220	11.4%
Public Safety	-	11,264,510	11,264,510	n/a
Subtotal	16,377,920	17,235,350	857,430	5.2%
Debt Service	7,945,707	8,387,367	441,660	5.6%
Less Abatements	(6,395,707)	(6,837,367)	(441,660)	6.9%
Total	17,927,920	18,785,350	857,430	4.8%

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.

2015 PROPERTY TAX LEVY TO BE COLLECTED IN 2016



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, 2015. 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 FY2016 Operating and Capital Budget. The FY2016 budget continues neighborhood investments through the Street Revitalization program, the Barrington Road Interchange project, water and sewer capital improvements, storm water system improvements, and the response to the Emerald Ash Borer problem. But some of these capital projects could be in jeopardy if the State continues to impact the Village financially.

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

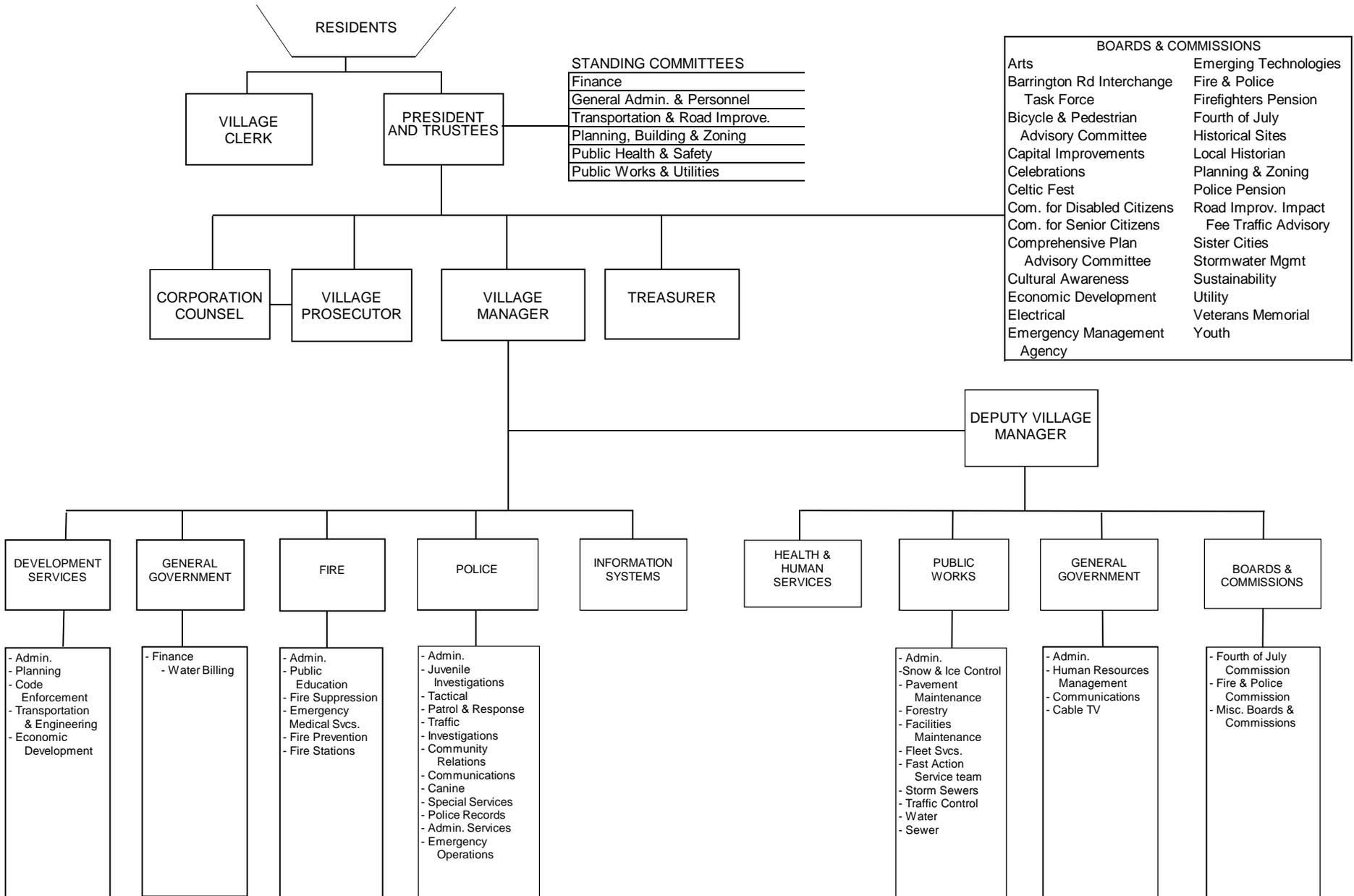
Short-term goals

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



BOARDS & COMMISSIONS	
Arts	Emerging Technologies
Barrington Rd Interchange Task Force	Fire & Police
Bicycle & Pedestrian Advisory Committee	Firefighters Pension
Capital Improvements	Fourth of July
Celebrations	Historical Sites
Celtic Fest	Local Historian
Com. for Disabled Citizens	Planning & Zoning
Com. for Senior Citizens	Police Pension
Comprehensive Plan Advisory Committee	Road Improv. Impact Fee Traffic Advisory
Cultural Awareness	Sister Cities
Economic Development	Stormwater Mgmt
Electrical	Sustainability
Emergency Management Agency	Utility
	Veterans Memorial
	Youth

Village Overview | Village of Hoffman Estates

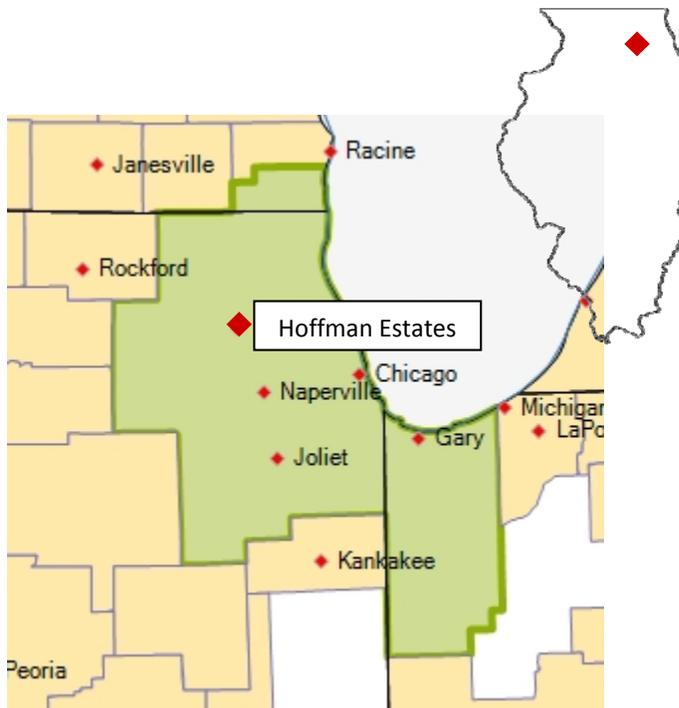
Government Profile

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%
Age					
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%
Race/Ethnicity					
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%
Education (25 years and older)	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%
Housing Units	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%

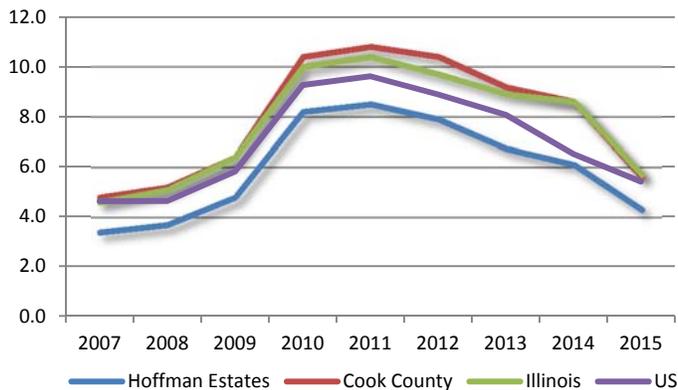
SOURCE: US Census Bureau, 2000 Census and 2010 Census

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. Although job growth remains slow, 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 2015 will result in several commercial and residential projects materializing in 2016. Village staff negotiated three economic incentive agreements to assist with the development of Main Event and Duluth Trading Company in the 59-90 Entertainment District as well as with Adesa Auto Auction directly to the west of the District. The three projects represented the most ideal land uses for their respective areas and will significantly contribute to the Village's local property, sales, and entertainment tax bases.

Village staff also continued to work with the Sterling organization in the Roselle Road TIF on redevelopment opportunities and identification of new tenants where possible. The organization acquired Hoffman Plaza Shopping Center in late 2013, providing a fresh approach to the Village's oldest shopping center.

2014 PRINCIPAL TAXPAYERS		
Organization Name	Total Taxable Value	Rank
Sears Holdings Corporation	\$152,588,046	1
AT&T Lease	\$101,400,542	2
W 2001 VHE LLC	\$17,777,147	3
Lincoln Property	\$15,836,167	4
Stonegate Properties	\$14,689,875	5
Alexian Bros Health System	\$12,608,506	6
TransAmerica	\$12,053,856	7
American Heritage	\$11,593,797	8
Siemens Medical Systems	\$10,198,172	9
BVF II Park Place LLC	\$9,978,997	10
Total	\$358,725,105	

2015 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		
Retail Sales Tax: Cook County	State	5.25%
	County	1.75%
	Railroad Transit Authority	1.00%
	City	2.00%
	Total	10.00%
Retail Sales Tax: Kane County	State	5.25%
	County	0.00%
	Railroad Transit Authority	0.75%
	City	2.00%
	Total	8.00%
Food & Beverage Tax:		2.00%
Entertainment Tax:		6.00%
Hotel Tax:		6.00%
Real Estate Transfer Tax (per \$1,000 selling price):		\$3.00





BUDGET OVERVIEW

Budget Process | Village of Hoffman Estates

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 2016. 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

JUNE	Revenue projections estimated for the upcoming year; Departments set goals and estimate expenses to be presented in their budget
AUGUST	Village Manager reviews 1 st draft of the Operating Budget and CIP with departments
SEPTEMBER/ OCTOBER	Village Manager continues to meet with departments to finalize expenses
NOVEMBER	Final draft of the CIP created and reviewed by the CIB
	Village Board receives 2 nd draft of the Operating Budget and CIP and meets to review
DECEMBER	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 28 individual governmental funds that are currently active.

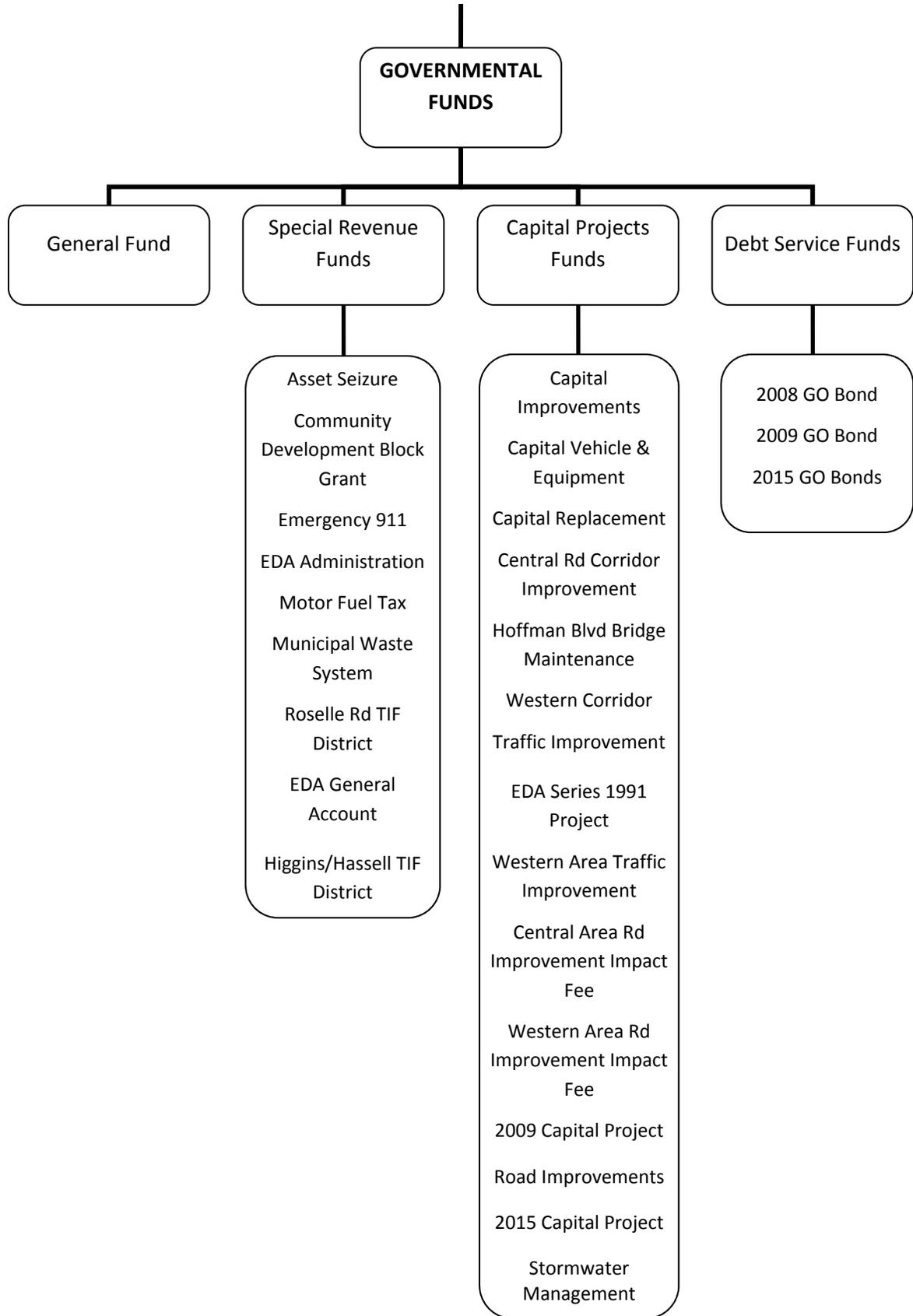
Proprietary Funds

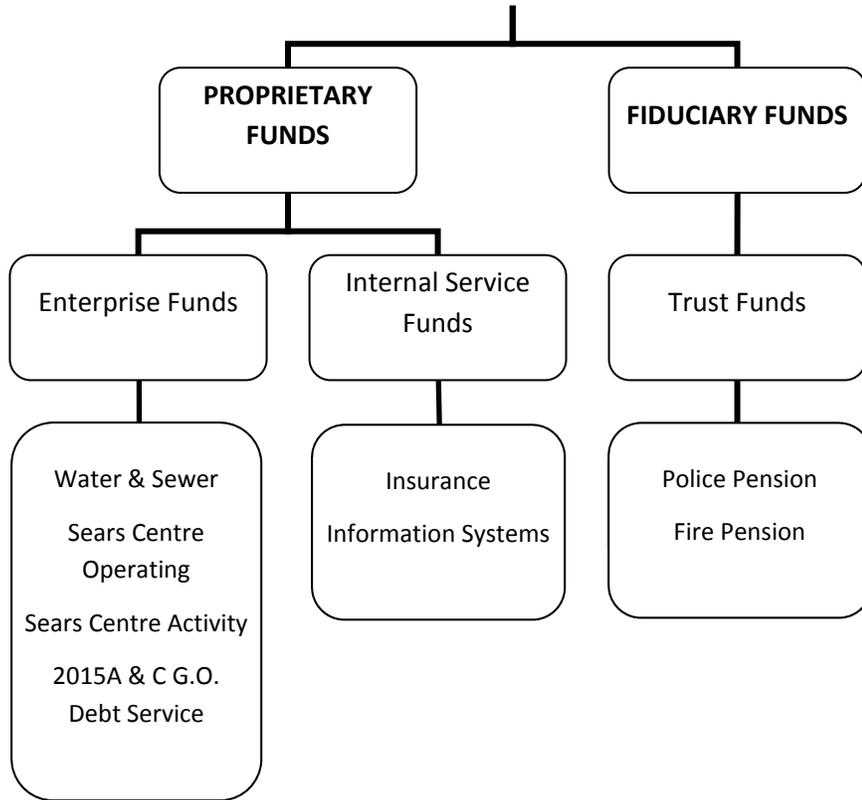
Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Village uses enterprise funds to account for its water and sewer system and the 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





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 2016 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 \$55,259,750, which makes up 48.6% of the Village's total revenue. Compared to the 2015 budget, the General Fund revenue shows a 2.9% increase.

The General Fund expenditure budget, excluding transfers, is \$52,599,100, which is an increase of less than 1% compared to the 2015 budget. If all operating transfers are included, the budget reflects a 2.0% increase of expenditures compared to 2015.

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 \$18,348,350, which makes up 16.1% of the Village's total revenue. If all costs are included, such as transfers and other non-operating expenses, the fund will experience a net decrease in retained earnings of \$2,566,110.

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

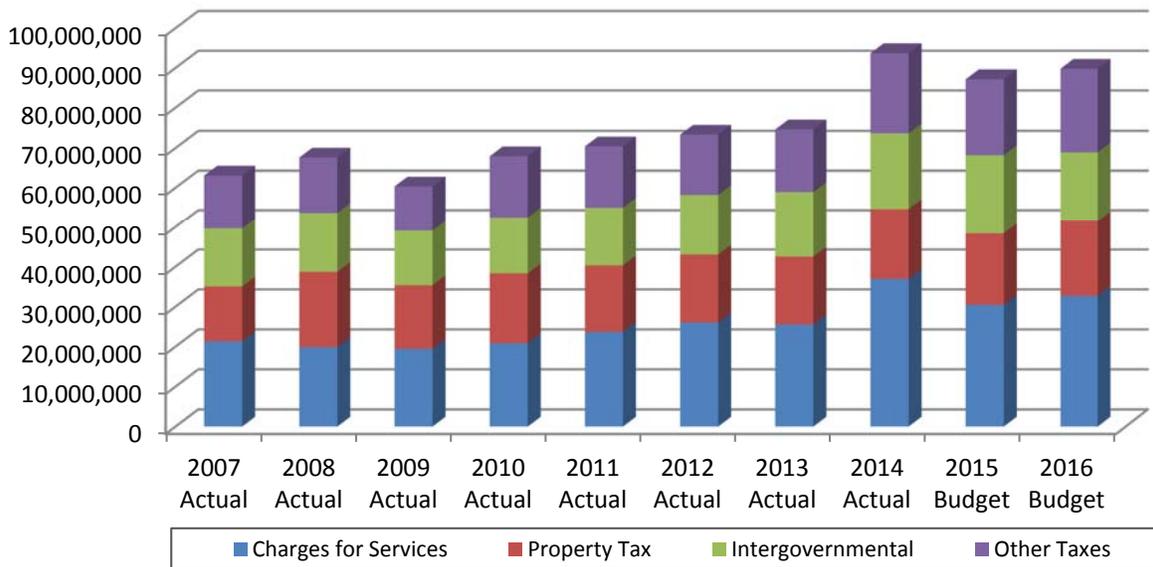
Department	Major Funds		Nonmajor Funds		
	Governmental	Proprietary	Governmental Funds	Proprietary Funds	Fiduciary Funds
	General Fund	Water & Sewer Fund			
General Government	√	√	√	√	
Police	√		√	√	√
Fire	√			√	√
Public Works	√	√	√	√	
Development Services	√		√	√	
Health & Human Services	√			√	
Information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

Major Revenues | Village of Hoffman Estates

Major revenue sources comprise more than 87% of the total revenue as adopted in the 2016 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 2015 and cautiously anticipates the trend to continue.

The Village’s largest class of revenue for the 2016 fiscal year is charges for services, followed by other tax revenue, property tax revenue, and intergovernmental revenue. It is important to note that major revenues are not always consistent year after year and the graph below only reflects the class of revenue that is considered major in 2016.

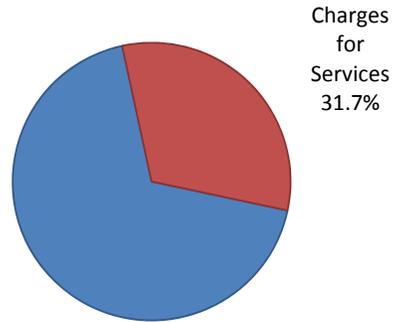
**10-YEAR ANALYSIS OF MAJOR REVENUE
BY CLASS**



CHARGES FOR SERVICES

	BUDGET	ACTUAL
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	\$ 36,914,256
2015	\$ 30,437,200	
2016	\$ 32,704,000	

**Charges for Services to Total Revenue
2016 Budget**



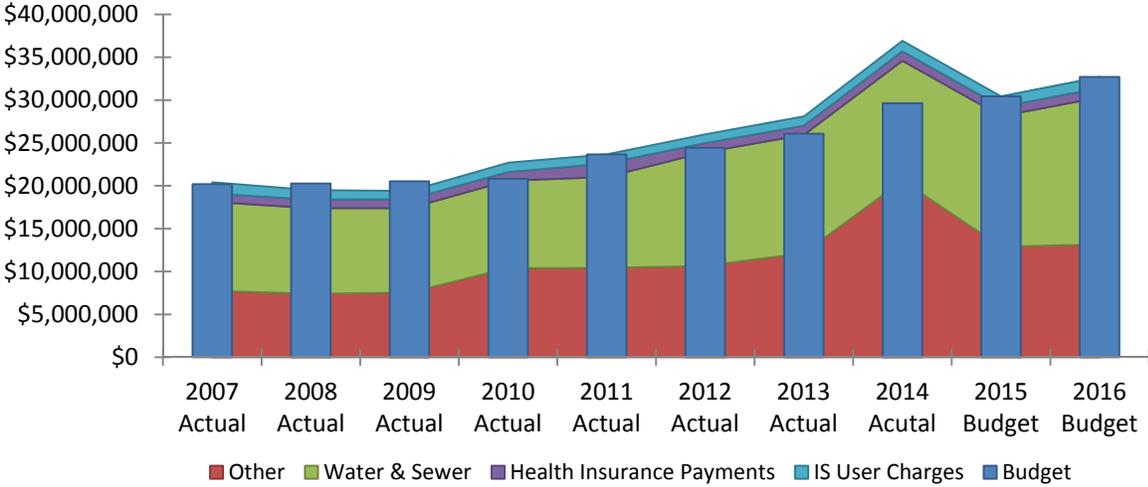
Charges for services is the Village’s largest revenue source for the fiscal year 2016. Charges for services include all revenues in which an individual pays for a service that is being provided by the Village. This class represents \$32,704,000, or 31.7%, of the 2016 budgeted revenues. Major revenues 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%. There was a 16% rate increase on March 1, 2015 to offset another large increase from the City of Chicago. In January 2016, there is a 6% water rate increase proposed. Water and sewer charges make up 52.4% of all charges for services collected by the Village, totaling \$17,133,050 for 2016. 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**

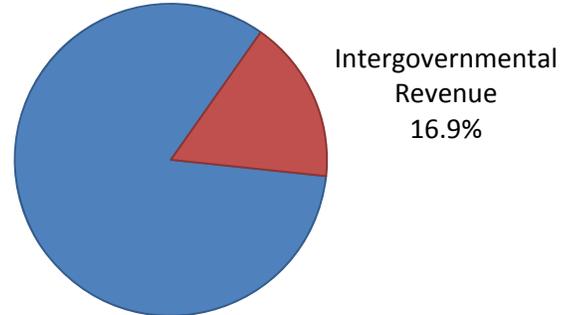


Major Revenues | Village of Hoffman Estates

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	\$ 19,106,455
2015	\$ 19,821,300	
2016	\$ 17,423,680	

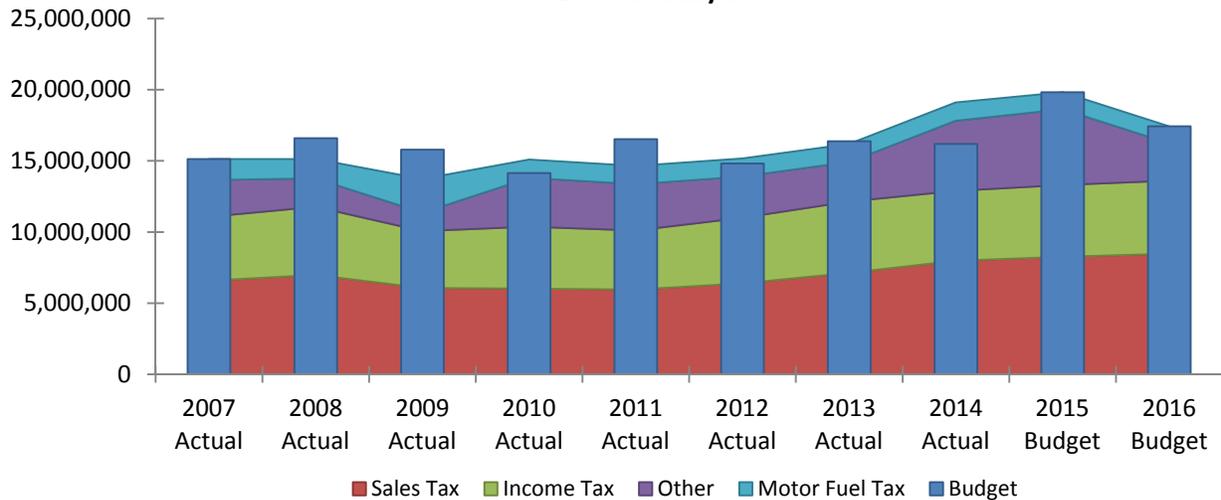
Intergovernmental Revenue to Total Revenue Budget 2016



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.

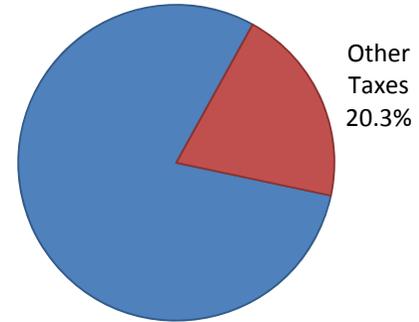
Intergovernmental Revenue 10-Year Analysis



OTHER TAXES

	BUDGET	ACTUAL
2007	\$ 16,726,051	\$ 13,478,860
2008	\$ 13,577,100	\$ 13,967,600
2009	\$ 12,577,120	\$ 14,486,846
2010	\$ 15,474,383	\$ 15,083,213
2011	\$ 15,429,528	\$ 15,446,247
2012	\$ 15,784,810	\$ 15,167,920
2013	\$ 15,793,020	\$ 16,043,288
2014	\$ 19,927,230	\$ 19,997,155
2015	\$ 18,956,850	
2016	\$ 20,880,840	

**Other Taxes to Total Revenue
2016 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 20.3% of the total revenues budgeted for 2016. The largest revenue source within this class is home rule sales tax, which represents 19.1% 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%.

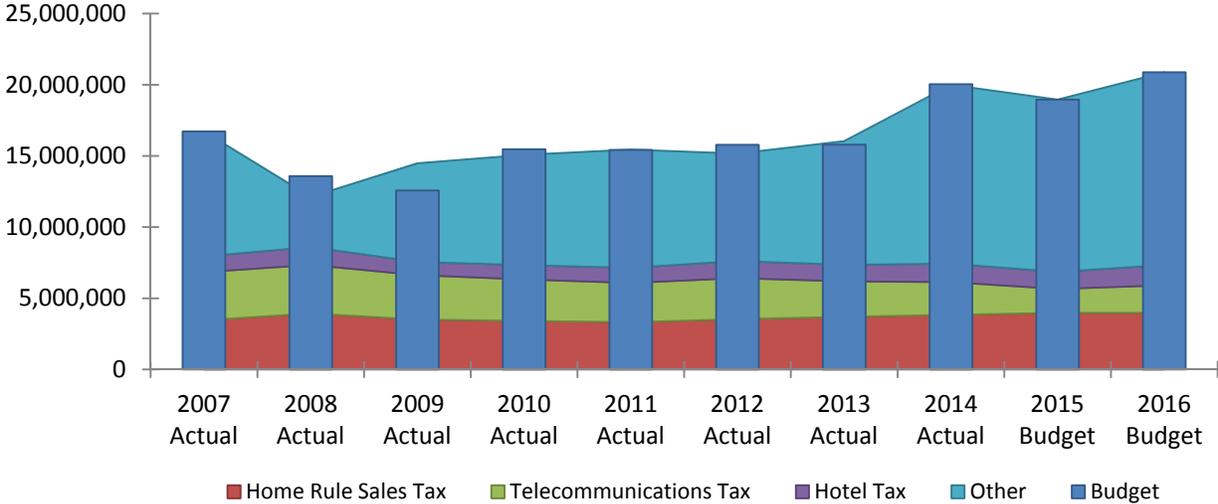
When projecting future revenue, historical trends are the primary focus, taking into account obvious impacts happening in the economy. Significant changes in the economy, such as major growths or downturns, will be reflected in budgeted revenues.

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**

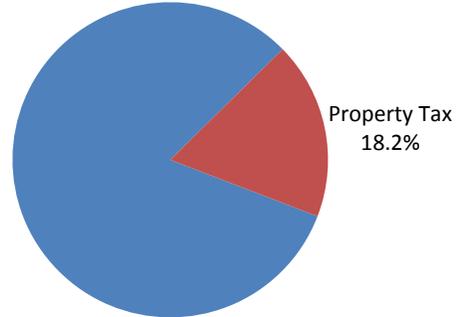


Major Revenues | Village of Hoffman Estates

PROPERTY TAX

	BUDGET	ACTUAL
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	\$ 17,680,341
2015	\$ 17,927,920	
2016	\$ 18,785,350	

Property Tax to Total Revenue
2016 Budget



Property tax is the Village’s fourth largest revenue source and comprises 18.2% of the total budgeted revenue for 2016. 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 2015, which will be paid in 2016, attach as an enforceable lien on January 1, 2015 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 2015 property taxes in 2016.

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.

Performance measurement is the process of defining, monitoring, and utilizing objective data/indicators on a regular basis. The intent of this process is to identify objective, relevant information for program or organizational performance that can be utilized to strengthen management and inform decision making. The Village’s performance measure system was developed in 2009 as part of an ongoing effort to improve the evaluation of performance and increase transparency and accountability to the public. Key indicators of performance are collected and analyzed to give increased insight into programs and services. This information helps to determine how well services are being delivered, where challenges may exist and identify potential opportunities for improvement. This information is vital to continuous improvement, especially during an economic time where we are being challenged “to do more with less.” Establishing a performance measure system enhances our ability to be a forward thinking organization with a strong value on performance. Making this information available to the public also increases transparency and accountability.

Each year, the Village evaluates the effectiveness of this system and makes improvements to areas it sees fit. In 2014, the Budget Team created a new format in order to create a cohesive thought process in linking Village-wide goals, divisional goals, objectives and performance measures. This new format can be viewed in chart format within each division. In an effort to increase the information being provided, the Village’s performance measure system was revised again in July, 2015 to the format currently being reflected in this document.

General Uses of Performance Measures

The Village of Hoffman Estates utilizes performance measures to gather objective forms of data for any of the following reasons:

Monitoring and Reporting	Quality/Process Improvement
Supports Planning and Goal-Setting	Contract Management
Strategic Planning	External Benchmarking
Accountability and Responsibility	Communication with the Public
Budgeting and Financial Management	Improving Customer Service
Program Management	Assists in Resource Management
Program Evaluation	Enhancing Decision Making
Performance Management	Organizational Innovation

The Process

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

Performance Measure Overview

The table below is an example of the Village’s current performance measure system. Explanations for each section of the performance measure worksheet are listed below:

Performance Measure System

Village of Hoffman Estates

Linked Public Service(s):	This section lists the general public services performed that can be linked to this performance measure, Village Board goal, or Department goal.		
Linked Village Board Goal:	This section lists the specific Village Board goal that this performance measure is linked to.		
Department Goal (Objective):	This section identifies the goal that the department is measuring.		
Measurement Type(s):	<p>This section specifies which measurement types the measure is associated with. Using these measurement types is how the Village makes sense of what the indicators are telling us, and they ultimately give a specific meaning to the measure:</p> <ul style="list-style-type: none"> • Effectiveness – being successful in producing a desired result or accomplishing set goals. • Efficiency – achieving the most, the best, or the most preferable public services for available resources. • Economy – management of scarce resources, more specifically, expending the fewest resources for an agreed upon level of public services. • Equity – the fair and just management of all institutions serving the public directly or by contract; and, the fair and equitable distribution of public services and implementation of public policy. 		
Actual Performance Measure will be listed here.	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	<p>A measure can be approached in one of the three following ways:</p> <ul style="list-style-type: none"> • Past trends approach – review performance along with past trends leading up to current levels. Then set targets that represent a reasonable degree of improvement over current performance. • Benchmarking – Set appropriate targets by reviewing comparative performance data for other similar agencies or programs. • Production – use this method when you want to analyze the service delivery process, assess the production possibilities, and determine what level of performance can be reasonably expected, given constraints on the system. 		
Measurement Target Justification:	This section explains the reason for choosing the Type of Measurement Target listed above.		
Measurement Explanation:	This section should be used for any explanation needed to either fully define the above listed measure, include necessary details, identify the information or data source, or justify a lack of data, change in measure, or reasons for any target revision.		

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.



BUDGET SUMMARIES

REVENUE & EXPENDITURE BUDGET SUMMARY

ALL FUNDS

	2014 Actual	2015 Budget	2016 Budget	% Difference
Revenues				
General Fund	54,276,919	53,720,070	55,259,750	2.9%
Special Revenue Funds	30,197,717	5,125,440	4,876,140	-4.9%
Debt Service Funds	3,519,411	3,938,510	3,710,560	-5.8%
Capital Project Funds	89,522,010	14,025,270	9,986,340	-28.8%
Enterprise Fund	32,203,371	29,505,530	26,849,720	-9.0%
Internal Service Funds	2,731,200	2,765,030	2,812,860	1.7%
Trust Funds	12,519,673	9,365,780	10,320,390	10.2%
Total Revenues	224,970,301	118,445,630	113,815,760	-3.9%
Expenditures				
General Fund	53,165,067	54,754,570	55,851,840	2.0%
Special Revenue Funds	31,047,287	7,491,290	5,271,640	-29.6%
Debt Service Funds	3,714,036	4,047,450	3,838,670	-5.2%
Capital Project Funds	91,799,611	16,091,450	13,234,110	-17.8%
Enterprise Fund	35,841,854	27,884,850	30,510,410	9.4%
Internal Service Funds	2,463,719	3,391,530	3,161,360	-6.8%
Trust Funds	7,748,975	8,110,090	8,829,210	8.9%
Total Expenditures	225,780,549	121,771,230	120,697,240	-0.9%
Net Revenues Over (Under) Expenditures	(810,248)	(3,325,600)	(6,881,480)	

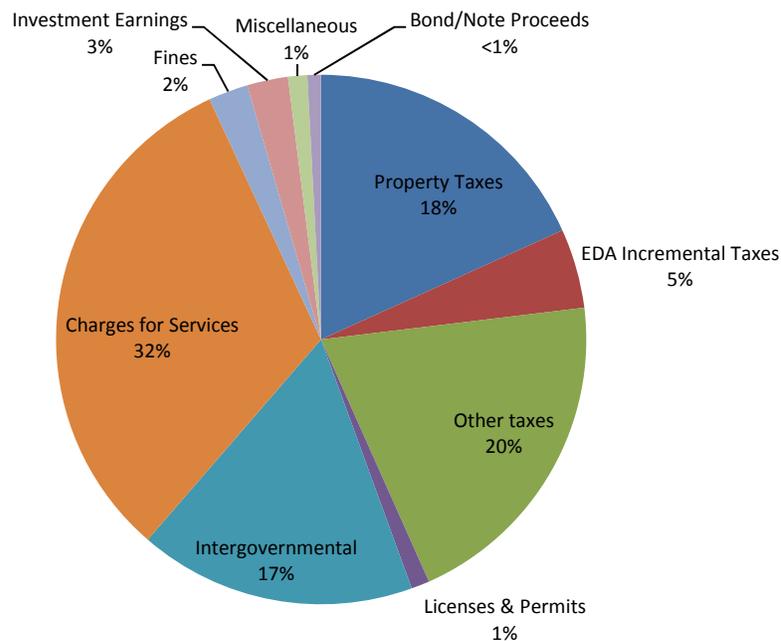
REVENUE & EXPENDITURE

OVERALL FINANCIAL SUMMARY - 2016 BUDGET

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Trust Funds
Revenues							
Property Taxes	11,314,510	-	1,550,000	-	-	-	5,970,840
EDA Incremental Taxes	-	-	-	-	-	-	-
Other taxes	19,323,840	-	606,080	3,935,000	1,945,920	-	20,000
Licenses & Permits	1,141,000	-	-	-	-	-	-
Intergovernmental	15,307,880	1,589,000	-	320,000	180,000	-	26,800
Charges for Services	5,918,360	2,654,040	-	516,000	19,097,550	2,740,300	1,777,750
Fines	1,823,000	356,950	300,000	-	-	-	-
Investment Earnings	30,000	3,550	500	16,800	410	7,000	2,525,000
Miscellaneous	401,160	272,600	-	475,000	60,000	-	-
Bond/Note Proceeds	-	-	-	-	849,130	-	-
Total Revenues	55,259,750	4,876,140	2,456,580	5,262,800	22,133,010	2,747,300	10,320,390
Expenditures							
Salaries and Wages	28,854,240	459,300	-	-	3,050,870	475,940	2,400
Employee Benefits	13,699,450	67,390	-	-	1,168,190	213,500	8,402,060
Misc. Employee Expenses	523,540	11,000	-	-	46,720	21,250	3,800
Commodities	1,446,090	3,500	-	-	319,960	17,620	1,280
Contractual Services	8,395,550	3,122,420	1,500	100,000	11,156,030	1,672,920	419,670
Debt Service	-	-	3,837,170	46,830	4,677,210	-	-
Depreciation Expense	-	-	-	-	-	-	-
SCA Operating Expense	-	-	-	-	2,482,070	-	-
Total Expenditures	52,918,870	3,663,610	3,838,670	146,830	22,901,050	2,401,230	8,829,210
Net Revenues Over (Under) Expenditures	2,340,880	1,212,530	(1,382,090)	5,115,970	(768,040)	346,070	1,491,180
Other Financing Sources (Uses)							
Capital Outlay	(787,230)	(109,900)	-	(10,406,760)	(2,967,330)	(966,760)	-
Transfers In	-	-	1,253,980	4,723,540	4,716,710	65,560	-
Transfers Out	(3,252,740)	(1,449,130)	-	(2,680,520)	(3,377,400)	-	-
Cost Allocation	1,107,000	(49,000)	-	-	(1,264,630)	206,630	-
Total	(2,932,970)	(1,608,030)	1,253,980	(8,363,740)	(2,892,650)	(694,570)	-
Beginning Fund Balance	19,080,922	2,090,804	230,680	8,039,955	5,987,254	2,085,258	140,660,579
Increases (Decreases) in Reserve	(592,090)	(395,500)	(128,110)	(3,247,770)	(3,660,690)	(348,500)	1,491,180
Ending Fund Balance	18,488,832	1,695,304	102,570	4,792,185	2,326,564	1,736,758	142,151,759

REVENUE SUMMARY BY FUNDING SOURCE

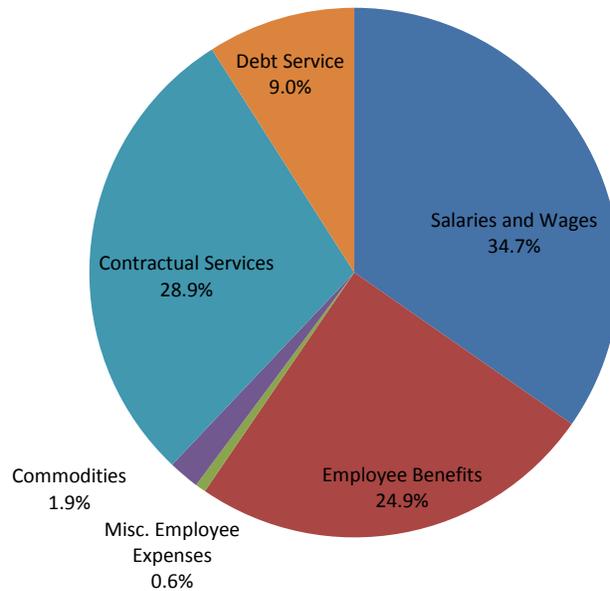
ALL FUNDS



	2014 Actual	2015 Budget	2016 Budget	% Difference
Property Taxes	17,680,341	17,927,920	18,785,350	4.8%
EDA Incremental Taxes	30,571,103	5,000,000	5,000,000	0.0%
Other taxes	19,997,155	18,956,850	20,880,840	10.1%
Licenses & Permits	993,118	1,059,000	1,141,000	7.7%
Intergovernmental	19,106,455	19,821,750	17,423,680	-12.1%
Charges for Services	36,914,256	30,437,200	32,704,000	7.4%
Fines	2,194,217	2,244,360	2,479,950	10.5%
Investment Earnings	5,132,112	2,512,320	2,583,260	2.8%
Miscellaneous	3,653,476	4,516,590	1,208,760	-73.2%
Bond/Note Proceeds	78,702,193	5,000,000	849,130	N/A
Total Operating Revenues	214,944,427	107,475,990	103,055,970	-4.1%
Operating Transfers	10,025,875	10,969,640	10,759,790	-1.9%
Total Revenues & Transfers	224,970,301	118,445,630	113,815,760	-3.9%

EXPENDITURE SUMMARY BY OBJECT

ALL FUNDS



	2014 Actual	2015 Budget	2016 Budget	% Difference
Salaries and Wages	31,410,424	32,386,510	32,842,750	1.4%
Employee Benefits	21,845,808	22,306,580	23,550,590	5.6%
Misc. Employee Expenses	440,497	593,710	606,310	2.1%
Commodities	1,824,228	1,945,090	1,789,450	-8.0%
Contractual Services	111,423,703	27,997,870	27,349,160	-2.3%
Debt Service	32,927,298	7,948,280	8,561,210	7.7%
Depreciation Expense	3,734,426	-	-	N/A
Total Operating Expenditures	203,606,384	93,178,040	94,699,470	1.6%
Capital Outlay	12,148,290	17,623,550	15,237,980	-13.5%
Operating Transfers	10,025,875	10,969,640	10,759,790	-1.9%
Total Expenditures & Transfers	225,780,549	121,771,230	120,697,240	-0.9%

REVENUE & EXPENDITURE SUMMARY

GENERAL FUND

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Revenues					
Taxes	29,447,436	28,983,160	29,870,560	30,638,350	5.7%
Licenses and Permits	993,118	1,059,000	1,193,000	1,141,000	7.7%
Intergovernmental	15,207,160	15,106,000	15,193,630	15,307,880	1.3%
Charges for Services	5,823,977	5,596,100	6,345,750	5,918,360	5.8%
Fines and Forfeits	1,679,421	1,508,000	1,888,660	1,823,000	20.9%
Investment Earnings	(109,651)	30,000	30,000	30,000	0.0%
Miscellaneous	1,061,462	912,810	811,710	401,160	-56.1%
Operating Transfers	173,996	525,000	300,000	-	N/A
Total Revenues	54,276,919	53,720,070	55,633,310	55,259,750	2.9%
Expenditures					
General Administration	3,383,048	3,679,960	3,673,560	3,899,860	6.0%
Police	17,100,226	17,314,990	16,933,310	18,029,120	4.1%
Fire	16,148,404	16,476,990	16,075,770	16,847,600	2.2%
Public Works	8,579,300	8,820,800	8,026,750	7,924,940	-10.2%
Development Services	4,586,360	4,681,520	4,426,210	4,711,100	0.6%
Health & Human Services	673,622	704,670	695,210	709,420	0.7%
Boards & Commissions	422,325	472,650	354,920	477,060	0.9%
Operating Transfers	2,271,782	2,602,990	2,542,790	3,252,740	25.0%
Total Expenditures	53,165,067	54,754,570	52,728,520	55,851,840	2.0%
Excess/(Deficiency) of Revenues over Expenditures	1,111,852	(1,034,500)	2,904,790	(592,090)	
Fund Reserves Utilized	1,575,760	1,056,710	1,056,710	610,000	
Net Revenues over Expenditures	2,687,612	22,210	3,961,500	17,910	

REVENUE DETAIL

GENERAL FUND

Account Name	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Taxes					
Property Taxes, Current	10,997,448	11,264,510	11,264,510	11,264,510	0.0%
Property Taxes, Prior	65,119	40,000	190,000	50,000	25.0%
EDA Incremental Property Taxes	5,000,000	5,000,000	5,000,000	5,000,000	0.0%
Hotel Tax	1,306,995	1,200,000	1,400,000	1,425,000	18.8%
Real Estate Transfer Tax	685,054	650,000	900,000	800,000	23.1%
Home Rule Sales Tax	3,835,430	3,978,000	3,860,000	3,978,000	0.0%
Telecommunications Tax	2,296,238	1,677,240	2,000,000	1,940,000	15.7%
EDA Property Tax Surplus	36,632	-	-	-	N/A
Property Taxes - B/H	51,836	50,000	50,640	40,000	-20.0%
Property Taxes - Fire	2,493,616	2,517,780	2,517,780	2,806,000	11.4%
Property Taxes - Police	2,667,870	2,595,630	2,595,630	3,164,840	21.9%
Prior Year Property Taxes - Fire	2,870	5,000	45,000	10,000	100.0%
Prior Year Property Taxes - Police	4,333	5,000	47,000	10,000	100.0%
Entertainment Tax	3,996	-	-	150,000	N/A
Total Taxes	29,447,436	28,983,160	29,870,560	30,638,350	5.7%
Licenses & Permits					
Business Licenses	283,516	270,000	300,000	280,000	3.7%
Liquor Licenses	238,087	223,000	242,000	240,000	7.6%
Animal Licenses	12,772	13,000	13,000	13,000	0.0%
Building Permits	450,639	545,000	630,000	600,000	10.1%
Taxi/Livery Licenses	8,105	8,000	8,000	8,000	0.0%
Total Licenses & Permits	993,118	1,059,000	1,193,000	1,141,000	7.7%
Intergovernmental					
Sales Tax	7,980,411	8,257,000	8,257,000	8,470,000	2.6%
Local Use Tax	996,557	920,000	1,000,000	1,000,000	8.7%
Income Tax	4,914,563	5,050,000	5,167,250	5,137,600	1.7%
Replacement Tax	252,552	250,000	250,000	250,000	0.0%
Replacement Tax - Fire	17,817	13,400	13,400	13,400	0.0%
Replacement Tax - Police	17,817	13,400	13,400	13,400	0.0%
Grants	61,504	16,000	30,700	14,280	-10.8%
Foreign Fire Insurance Tax	53,882	36,000	50,000	50,000	38.9%
Fire Protection Dist. Tax	52,227	60,000	55,000	55,000	-8.3%
Property Taxes - Road & Bridge	288,985	280,000	290,000	290,000	3.6%

(continued on next page)

REVENUE DETAIL

GENERAL FUND

Account Name	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Cook County Gas Tax Rebate	11,786	11,800	12,150	12,000	1.7%
STEP Grant Revenue	-	34,000	34,000	-	N/A
Tobacco Grant Revenue	1,454	2,200	2,200	2,200	0.0%
Emergency Ops Grant Revenue	9,831	10,000	17,500	-	N/A
BATTLE Grant Revenue	138,441	138,800	1,030	-	N/A
SAFER Grant Revenue	105,826	-	-	-	N/A
STP Grant Revenue	303,507	13,400	-	-	N/A
Total Intergovernmental	15,207,160	15,106,000	15,193,630	15,307,880	1.3%
Charges for Services					
Plan Review Fees	3,121	4,000	4,000	4,000	0.0%
Hearing Fees	11,275	5,000	26,600	10,000	100.0%
Engineering Fees	34,895	50,000	512,000	62,500	25.0%
Ambulance Fees	1,087,808	1,000,000	1,100,000	1,200,000	20.0%
Counseling Fees	27,620	25,000	31,800	30,000	20.0%
Health Clinic Fees	25,682	25,000	17,000	20,000	-20.0%
Snow Removal Fees	1,997	-	-	-	N/A
Police Hireback	499,445	400,000	400,000	400,000	0.0%
Hireback - Arena	150,668	116,550	164,280	160,000	37.3%
Report Fees- Police	6,798	2,500	5,600	5,000	100.0%
False Alarm Fees	33,050	50,000	50,000	50,000	0.0%
Counter Sales	75	-	-	-	N/A
Smoke Detector/Lock Box	470	-	760	500	N/A
Lease Payments	835,164	814,000	840,000	860,000	5.7%
Lease Payment - Village Green	-	-	15,000	15,000	N/A
Cable TV Franchise Fee	519,785	485,000	520,000	520,000	7.2%
Cable TV PEG Fee	38,182	38,000	38,000	38,000	0.0%
AT&T Franchise Fee	216,499	200,000	208,000	208,000	4.0%
AT&T PEG Fee	43,300	40,000	40,000	40,000	0.0%
Fourth of July Proceeds	148,347	144,280	134,710	135,860	-5.8%
Recapture Administration	-	-	27,500	-	N/A
Equipment Usage	150,798	200,000	150,000	150,000	-25.0%
Employee Insurance Payments	1,116,587	1,081,270	1,088,000	1,088,000	0.6%
Passport Revenues	16,800	15,000	17,500	16,500	10.0%
Wireless Alarm Subscribers	581,333	630,000	630,000	580,000	-7.9%
Backflow Prevention Audits	47,880	45,000	45,000	45,000	0.0%
Energy Audits	50	500	-	-	N/A
Rental Inspection Fees	226,350	225,000	280,000	280,000	24.4%
Total Charges for Services	5,823,977	5,596,100	6,345,750	5,918,360	5.8%

(continued on next page)

REVENUE DETAIL

GENERAL FUND

Account Name	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Fines & Forfeits					
Court Fines, County	221,060	200,000	220,000	220,000	10.0%
Ticket Fines, Village	669,467	700,000	650,000	650,000	-7.1%
Overweight Truck Permits	2,340	3,000	3,660	3,000	0.0%
Red Light Camera Revenue	745,836	570,000	865,000	800,000	40.4%
Local Debt Recovery	40,718	35,000	150,000	150,000	328.6%
Total Fines & Forfeits	1,679,421	1,508,000	1,888,660	1,823,000	20.9%
Investment Earnings					
Interest Income	(107,017)	30,000	30,000	30,000	0.0%
Unrealized Gain on Investments	(2,634)	-	-	-	N/A
Total Investment Earnings	(109,651)	30,000	30,000	30,000	0.0%
Miscellaneous					
Reimbursements/Recoveries	267,565	150,000	100,000	100,000	-33.3%
Reimbursements - ITTF	-	19,500	-	-	N/A
Sale of Equipment	18,529	20,400	20,400	20,000	-2.0%
Miscellaneous Revenue	130,932	25,000	25,000	20,000	-20.0%
Board & Commissions Contrib.	9,270	6,000	6,000	6,000	0.0%
Sister Cities Proceeds	18,912	14,000	17,660	15,000	7.1%
HE Park District Contributions	4,500	4,500	4,500	4,500	0.0%
Annexation Fees, University Place	-	-	1,420	-	N/A
S. Barrington Fuel Reimburse.	57,098	60,000	30,000	30,000	-50.0%
Celebrations Comm. Contrib.	-	-	150	-	N/A
Veterans Memorial Contrib.	1,553	750	620	500	-33.3%
Tollway Fire/Ambulance Pmts	21,726	22,250	22,250	22,250	0.0%
Arts Commission	600	1,000	1,500	1,500	50.0%
Terminal Reserve Revenue	(80,006)	-	-	-	N/A
Benefit Fund Revenue	530,718	500,000	500,000	100,000	-80.0%
Court Supervision (from Escrow)	30,000	30,000	30,000	30,000	0.0%
DUI Reimb. (from Escrow)	27,408	27,410	27,410	27,410	0.0%
Eneroc Electricity Credit	5,020	2,000	11,300	5,000	150.0%
Platzkonzert Commission Cont.	17,637	30,000	13,500	19,000	-36.7%
Total Miscellaneous	1,061,462	912,810	811,710	401,160	-56.1%

(continued on next page)

REVENUE DETAIL

GENERAL FUND

Account Name	2014 Actual	2016 Budget	2016 Estimate	2016 Budget	% Difference
Operating Transfers					
Transfer from Roselle Rd TIF	50,000	-	-	-	N/A
Transfer from Stormwater Mgmt	-	225,000	-	-	N/A
Transfer from Capital Improvement	123,996	-	-	-	N/A
Transfer from Insurance Fund	-	300,000	300,000	-	N/A
Total Operating Transfers	173,996	525,000	300,000	-	N/A
Total Revenue	54,276,919	53,720,070	55,633,310	55,259,750	2.9%

EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

Program	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
General Government					
Legislative	355,721	376,640	370,470	367,990	-2.3%
Administration	588,937	614,980	615,120	705,050	14.6%
Legal	525,964	493,720	567,580	540,200	9.4%
Finance	891,550	1,061,140	1,031,940	1,149,900	8.4%
Village Clerk	184,047	207,290	203,300	199,020	-4.0%
Human Resource Management	501,413	551,040	527,110	544,940	-1.1%
Communications	195,130	219,550	217,190	225,700	2.8%
Cable Television	140,287	155,600	140,850	167,060	7.4%
Total General Government	3,383,048	3,679,960	3,673,560	3,899,860	6.0%
Police Department					
Administration	1,397,547	1,357,300	1,304,520	1,323,830	-2.5%
Juvenile	492,239	509,400	506,520	535,530	5.1%
Tactical	702,385	651,350	636,960	771,330	18.4%
Patrol and Response	9,581,989	9,726,550	9,651,380	10,141,940	4.3%
Traffic Control	1,573,093	1,638,370	1,511,310	1,691,950	3.3%
Investigations	1,199,275	1,217,670	1,210,020	1,307,040	7.3%
Community Relations	10,772	13,280	11,140	14,450	8.8%
Communications	692,980	735,860	730,000	762,830	3.7%
Canine	175,750	161,980	160,220	171,020	5.6%
Special Services	178,528	152,680	182,330	182,910	19.8%
Records	319,519	321,970	303,770	305,010	-5.3%
Administrative Services	723,689	703,500	668,430	733,010	4.2%
Emergency Operations	52,459	125,080	56,710	88,270	-29.4%
Total Police Department	17,100,226	17,314,990	16,933,310	18,029,120	4.1%
Fire Department					
Administration	752,892	775,730	780,700	771,050	-0.6%
Public Education	37,661	35,090	29,770	37,340	6.4%
Suppression	7,981,295	8,036,360	7,795,080	8,217,340	2.3%
Emergency Medical Services	6,729,993	7,060,510	6,938,140	7,240,170	2.5%
Prevention	622,591	543,500	506,640	553,400	1.8%
Fire Stations	23,971	25,800	25,440	28,300	9.7%
Total Fire Department	16,148,404	16,476,990	16,075,770	16,847,600	2.2%

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EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

Program	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Public Works					
Administration	255,803	264,490	220,480	285,540	8.0%
Snow and Ice Control	2,005,320	1,867,970	1,816,440	1,827,990	-2.1%
Pavement Maintenance	380,648	421,170	417,810	402,690	-4.4%
Forestry	2,417,624	2,524,790	2,156,810	1,767,520	-30.0%
Facilities	1,022,359	1,061,600	1,049,750	1,086,140	2.3%
Fleet Services	1,382,739	1,469,800	1,190,510	1,336,180	-9.1%
F.A.S.T.	275,192	310,000	301,160	314,080	1.3%
Storm Sewers	201,646	225,050	204,270	214,580	-4.7%
Traffic Control	637,967	675,930	669,520	690,220	2.1%
Total Public Works	8,579,300	8,820,800	8,026,750	7,924,940	-10.2%
Development Services					
Administration	311,443	386,430	379,720	388,430	0.5%
Planning	616,604	522,670	495,500	515,150	-1.4%
Code Enforcement	936,109	1,196,000	1,133,200	1,219,510	2.0%
Transportation & Engineering	1,188,211	1,268,940	1,234,550	1,245,240	-1.9%
Economic Development	1,533,993	1,307,480	1,183,240	1,342,770	2.7%
Total Development Services	4,586,360	4,681,520	4,426,210	4,711,100	0.6%
Health & Human Services					
Health & Human Services	673,622	704,670	695,210	709,420	0.7%
Total Health & Human Services	673,622	704,670	695,210	709,420	0.7%
Boards & Commissions					
Fourth of July Commission	195,938	175,280	155,280	167,950	-4.2%
Fire and Police Commission	46,977	95,180	27,660	110,290	15.9%
Misc. Boards & Commissions	179,410	202,190	171,980	198,820	-1.7%
Total Boards & Commissions	422,325	472,650	354,920	477,060	0.9%
General Fund Total before Operating Transfers	50,893,285	52,151,580	50,185,730	52,599,100	0.9%

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EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

Program	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Operating Transfers					
to 2008 GODS	999,190	999,190	999,190	999,190	0.0%
to 2009 GODS	134,000	134,000	134,000	134,000	0.0%
to 2015 GODS	-	-	-	120,790	N/A
to Municipal Waste System	125,000	-	-	-	N/A
to Capital Improvement	-	60,000	60,000	98,000	63.3%
to Capital Vehicle & Equipment	58,600	470,640	460,770	794,940	68.9%
to Road Improvement	-	32,000	-	-	N/A
to Sears Centre Operating	886,653	800,000	800,000	1,000,000	25.0%
to Information System	68,339	68,610	52,570	65,560	-4.4%
to Water & Sewer Fund	-	38,550	36,260	40,260	4.4%
to Stormwater Management	-	-	-	-	N/A
Total Operating Transfers	2,271,782	2,602,990	2,542,790	3,252,740	25.0%
Total Expenditures	53,165,067	54,754,570	52,728,520	55,851,840	2.0%

EXPENDITURE SUMMARY BY OBJECT

GENERAL FUND

Object	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Salaries & Wages					
General Administration	2,050,000	2,169,450	2,134,320	2,288,100	5.5%
Police	9,938,797	9,945,040	9,757,060	10,098,560	1.5%
Fire	10,005,908	10,262,280	10,070,620	10,404,260	1.4%
Public Works	3,197,061	3,268,580	3,119,410	3,241,270	-0.8%
Development Services	2,090,851	2,309,790	2,269,080	2,332,130	1.0%
Health & Human Services	401,856	416,930	410,570	438,120	5.1%
Boards & Commissions	41,111	56,750	40,630	51,800	-8.7%
Total Salaries & Wages	27,725,584	28,428,820	27,801,690	28,854,240	1.5%
Employee Benefits					
General Administration	841,728	944,610	894,520	938,330	-0.7%
Police	4,978,124	4,906,920	4,777,630	5,392,710	9.9%
Fire	4,579,812	4,585,120	4,392,610	4,820,860	5.1%
Public Works	1,380,568	1,409,850	1,333,320	1,338,190	-5.1%
Development Services	943,851	997,010	954,920	989,920	-0.7%
Health & Human Services	184,848	188,860	179,870	189,020	0.1%
Boards & Commissions	29,327	29,990	28,730	30,420	1.4%
Total Employee Benefits	12,938,258	13,062,360	12,561,600	13,699,450	4.9%
Misc. Employee Benefits					
General Administration	34,798	56,390	51,140	54,340	-3.6%
Police	133,900	168,770	146,730	192,590	14.1%
Fire	148,149	186,820	175,970	182,690	-2.2%
Public Works	38,643	42,840	40,820	42,760	-0.2%
Development Services	28,803	49,800	46,090	44,900	-9.8%
Health & Human Services	3,539	3,750	3,750	4,380	16.8%
Boards & Commissions	375	1,880	1,100	1,880	0.0%
Total Misc. Employee Benefits	388,207	510,250	465,600	523,540	2.6%
Commodities					
General Administration	164,455	182,970	179,040	187,540	2.5%
Police	74,411	88,840	80,780	89,070	0.3%
Fire	56,113	69,030	65,410	68,130	-1.3%
Public Works	1,251,203	1,242,040	1,025,960	1,051,850	-15.3%
Development Services	17,973	20,610	20,520	22,050	7.0%
Health & Human Services	19,891	32,600	29,530	25,400	-22.1%
Boards & Commissions	2,904	1,680	1,690	2,050	22.0%
Total Commodities	1,586,950	1,637,770	1,402,930	1,446,090	-11.7%

(continued on next page)

EXPENDITURE SUMMARY BY OBJECT

GENERAL FUND

Object	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Contractual Services					
General Administration	922,057	803,120	844,430	925,600	15.3%
Police	1,926,917	2,144,280	2,114,620	2,198,350	2.5%
Fire	1,295,260	1,302,350	1,300,130	1,297,770	-0.4%
Public Works	2,694,284	2,695,400	2,335,930	2,139,060	-20.6%
Development Services	1,582,254	1,369,960	1,216,910	1,391,360	1.6%
Health & Human Services	63,489	62,530	71,490	52,500	-16.0%
Boards & Commissions	348,608	382,350	282,770	390,910	2.2%
Total Contractual Services	8,832,869	8,759,990	8,166,280	8,395,550	-4.2%
Capital Outlay					
General Administration	-	10,100	7,760	12,600	24.8%
Police	48,078	61,140	56,490	57,840	-5.4%
Fire	63,162	71,390	71,030	73,890	3.5%
Public Works	456,624	614,050	609,170	636,450	3.6%
Development Services	5,124	5,100	3,900	6,450	26.5%
Total Capital Outlay	572,988	761,780	748,350	787,230	3.3%
Operating Transfers					
to 2008 GODS	999,190	999,190	999,190	999,190	0.0%
to 2009 GODS	134,000	134,000	134,000	134,000	0.0%
to 2015 GODS	-	-	-	120,790	N/A
to Municipal Waste System	125,000	-	-	-	N/A
to Capital Improvement	-	60,000	60,000	98,000	63.3%
to Capital Vehicle & Equipment	58,600	470,640	460,770	794,940	68.9%
to Road Improvement	-	32,000	-	-	N/A
to Sears Centre Operating	886,653	800,000	800,000	1,000,000	25.0%
to Information System	68,339	68,610	52,570	65,560	-4.4%
to Water & Sewer Fund	-	38,550	36,260	40,260	4.4%
Total Operating Transfers	2,271,782	2,602,990	2,542,790	3,252,740	25.0%
Cost Allocations					
Water Fund Cost Allocation	(1,104,590)	(974,390)	(910,720)	(1,058,000)	8.6%
CDBG Fund Cost Allocation	(46,981)	(35,000)	(50,000)	(49,000)	40.0%
Total Cost Allocations	(1,151,571)	(1,009,390)	(960,720)	(1,107,000)	9.7%
Total - All Objects	53,165,067	54,754,570	52,728,520	55,851,840	2.0%

REVENUE SUMMARY BY FUND

OTHER FUNDS

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Special Revenue Funds					
Motor Fuel Tax	1,765,869	1,228,000	1,226,500	1,226,500	-0.1%
Asset Seizure	159,828	346,760	241,910	357,350	3.1%
EDA Administration	20,688	1,500	2,500	1,500	0.0%
EDA General Account	26,371,103	-	-	-	N/A
Municipal Waste System	1,433,176	2,967,580	2,510,120	2,926,790	-1.4%
E-911	20,193	21,600	20,150	-	N/A
Roselle Road TIF	58,948	-	851,000	-	N/A
Community Dev. Block Grant	367,912	560,000	511,120	364,000	-35.0%
Higgins/Hassell Rds TIF	-	-	1,970	-	N/A
Total Special Revenue Funds	30,197,717	5,125,440	5,365,270	4,876,140	-4.9%
Debt Service Funds					
2008 G.O. Debt Service	999,190	1,332,260	999,190	999,190	-25.0%
2009 G.O. Debt Service	2,520,752	2,606,250	2,506,800	2,590,580	-0.6%
2005 EDA TIF Bond	(532)	-	-	-	N/A
2015B G.O Debt Service	-	-	-	120,790	N/A
Total Debt Service Funds	3,519,411	3,938,510	3,505,990	3,710,560	-5.8%
Capital Projects Funds					
Capital Improvements	9,777,849	2,093,220	1,915,780	2,289,600	9.4%
Road Improvements	-	10,688,670	9,256,400	6,264,870	-41.4%
Capital Vehicle & Equipment	436,401	654,060	587,190	900,870	37.7%
Capital Replacement	4,943	2,000	4,000	3,000	50.0%
Central Rd Corridor Improvement	(7,086)	600	700	700	16.7%
Hoffman Blvd Bridge Maintenance	(2,964)	100,670	1,000	800	-99.2%
Western Corridor	(5,234)	8,000	8,000	8,000	0.0%
Traffic Improvement	85,750	450	-	-	N/A
EDA Series 1991 Project	78,596,510	1,500	502,330	1,500	0.0%
West. Area Traffic Improvement	162	200	200	200	0.0%
Central Area Impact Fee	157,605	800	-	-	N/A
West. Area Rd. Impact Fee	6,117	-	200	100	N/A
2008 Project	4	-	-	-	N/A
2009 Project	-	-	-	-	N/A
2015 Project Fund	-	-	1,200,600	600	N/A
Stormwater Management Fund	471,954	475,100	1,016,100	516,100	8.6%
Total Capital Projects Funds	89,522,010	14,025,270	14,492,500	9,986,340	-28.8%

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REVENUE SUMMARY BY FUND

OTHER FUNDS

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Enterprise Funds					
Waterworks and Sewerage	13,992,727	20,733,560	20,767,550	18,348,350	-11.5%
Sears Centre Operating	14,336,593	2,887,320	3,076,390	3,238,330	12.2%
Sears Centre Activity	-	1,980,380	2,320,390	2,479,870	25.2%
2015A & C G.O. Debt Service	3,874,050	3,904,270	3,819,710	2,783,170	-28.7%
Total Enterprise Funds	32,203,371	29,505,530	29,984,040	26,849,720	-9.0%
Internal Service Funds					
Insurance	1,444,591	1,480,060	1,361,810	1,444,060	-2.4%
Information Systems	1,286,609	1,284,970	1,269,930	1,368,800	6.5%
Total Internal Service Funds	2,731,200	2,765,030	2,631,740	2,812,860	1.7%
Trust Funds					
Police Pension	5,381,383	4,705,440	4,743,110	5,352,140	13.7%
Firefighters Pension	7,138,290	4,660,340	4,971,700	4,968,250	6.6%
Total Trust Funds	12,519,673	9,365,780	9,714,810	10,320,390	10.2%
Total Other Funds	170,693,383	64,725,560	65,694,350	58,556,010	-9.5%

EXPENDITURE SUMMARY BY FUND

OTHER FUNDS

	2014	2015	2015	2016	%
	Actual	Budget	Estimate	Budget	Difference
Special Revenue Funds					
Motor Fuel Tax	2,281,815	2,281,360	2,483,860	1,261,000	-44.7%
Asset Seizure	162,497	363,710	251,010	377,950	3.9%
EDA Administration	398,912	345,960	340,160	351,590	1.6%
EDA General Account	26,371,103	-	-	-	N/A
Municipal Waste System	1,332,980	2,947,690	2,355,540	2,900,810	-1.6%
E-911	26,328	26,420	26,420	-	N/A
Roselle Road TIF	104,360	962,700	957,700	12,770	-98.7%
Community Dev. Block Grant	365,632	560,000	513,400	364,000	-35.0%
Higgins/Hassell TIF	3,661	3,450	3,450	3,520	2.0%
Total Special Revenue Funds	31,047,287	7,491,290	6,931,540	5,271,640	-29.6%
Debt Service Funds					
2008 G.O. Debt Service	999,680	1,332,750	999,690	999,690	-25.0%
2009 G.O. Debt Service	2,713,356	2,714,700	2,714,700	2,718,190	0.1%
2005 EDA TIF Bond	1,000	-	-	-	N/A
2015B G.O. Debt Service	-	-	-	120,790	N/A
Total Debt Service Funds	3,714,036	4,047,450	3,714,390	3,838,670	-5.2%
Capital Projects Funds					
Capital Improvements	9,497,439	2,252,810	2,432,180	2,265,670	0.6%
Road Improvements	-	10,911,670	8,886,350	6,594,670	-39.6%
Capital Vehicle & Equipment	494,365	610,490	587,190	900,870	47.6%
Capital Replacement	822,472	396,480	370,880	115,220	-70.9%
Central Rd Corridor Improvement	-	-	-	-	N/A
Hoffman Blvd Bridge Maintenance	8,241	104,000	10,000	100,000	-3.8%
Western Corridor	10,290	-	-	-	N/A
Traffic Improvement	(2,676)	10,000	-	-	N/A
EDA Series 1991 Project	79,571,586	1,321,000	53,500	1,885,850	42.8%
West. Area Traffic Improvement	-	-	-	-	N/A
Central Area Impact Fee	311,705	-	-	-	N/A
West. Area Rd. Impact Fee	744,129	-	-	-	N/A
2008 Project	30,101	-	-	-	N/A
2009 Project	-	-	-	-	N/A
2015 Project Fund	-	-	-	1,200,000	N/A
Stormwater Management Fund	311,958	485,000	810,000	171,830	-64.6%
Total Capital Projects Funds	91,799,611	16,091,450	13,150,100	13,234,110	-17.8%

(continued on next page)

EXPENDITURE SUMMARY BY FUND

OTHER FUNDS

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Difference
Enterprise Funds					
Waterworks and Sewerage	16,645,446	18,640,520	17,314,770	20,914,460	12.2%
Sears Centre Operating	15,297,102	2,904,470	3,249,640	3,362,800	15.8%
Sears Centre Activity	-	2,435,590	2,320,390	2,479,870	1.8%
2015A & C G.O. Debt Service	3,899,305	3,904,270	3,824,710	3,753,280	-3.9%
Total Enterprise Funds	35,841,854	27,884,850	26,709,510	30,510,410	9.4%
Internal Service Funds					
Insurance	1,395,962	1,806,560	1,789,130	1,492,560	-17.4%
Information Systems	1,067,757	1,584,970	1,212,670	1,668,800	5.3%
Total Internal Service Funds	2,463,719	3,391,530	3,001,800	3,161,360	-6.8%
Trust Funds					
Police Pension	3,876,320	4,026,090	4,240,660	4,609,780	14.5%
Firefighters Pension	3,872,656	4,084,000	4,112,000	4,219,430	3.3%
Total Trust Funds	7,748,975	8,110,090	8,352,660	8,829,210	8.9%
Total Other Funds	172,615,482	67,016,660	61,860,000	64,845,400	-3.2%

2015 LEVY YEAR PROPERTY TAX ANALYSIS

Levy Year	Fiscal Year	(1) Corporate	(2) Police Pension	(3) Fire Pension	Public Safety	(5) Bond & Interest	Less Abate.	Sub-total Levy
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
2015	2016	-	3,164,840	2,806,000	11,264,510	8,387,367	(6,837,367)	18,785,350
Inc (Dec) over PY		(11,264,510)	569,210	288,220	11,264,510	441,661	(441,661)	857,430
Percent Inc (Dec)		n/a	21.1%	11.5%	n/a	5.6%	6.9%	4.8%

(continued below)

Levy Year	Fiscal Year	Loss & Cost 2%	Total Extension	(6) EAV	Rate	Inc (Dec) Over Prior Yr	Inc (Dec) in EAV
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	1,268,032,073	1.442	-1.0%	1.0%
2015	2016	375,707	19,161,057	1,268,032,073	1.511	4.8%	0.0%
Inc (Dec) over PY		17,149	874,579	-	0.069		
Percent Inc (Dec)		4.8%	4.8%	0.0%	4.7%		

FULL-TIME EQUIVALENT SUMMARY

BY DEPARTMENT

Department/Division	2014 Actual	2015 Budget	2016 Budget	Change from Prior Year
General Government				
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	12.07	12.75	0.68
Village Clerk	2.63	2.70	2.70	0.00
Human Resource Management	3.80	5.26	4.43	(0.83)
Communications	1.00	1.50	1.50	0.00
Cable Television	1.50	1.63	1.83	0.20
Total General Government	26.52	29.10	29.15	0.05
Police Department				
Administration	6.00	6.00	6.00	0.00
Juvenile	3.65	3.25	3.25	0.00
Tactical	5.00	4.00	5.00	1.00
Patrol & Response	60.75	62.75	61.75	(1.00)
Traffic Control	8.00	7.00	7.00	0.00
Investigations	8.00	8.00	8.00	0.00
Canine	1.00	1.00	1.00	0.00
Records	5.18	4.68	4.43	(0.25)
Administrative Services	9.00	9.00	10.20	1.20
Emergency Operations	1.00	0.50	0.50	0.00
Total Police Department	107.58	106.18	107.13	0.95
Fire Department				
Administration	2.80	2.80	2.80	0.00
Public Education	0.10	0.10	0.10	0.00
Suppression	49.55	48.05	48.05	0.00
Emergency Medical Services	35.30	46.05	46.05	0.00
Prevention	2.10	2.33	2.33	0.00
Total Fire Department	89.85	99.33	99.33	0.00
Information Systems	6.73	6.73	6.60	(0.13)

(continued on next page)

FULL-TIME EQUIVALENT SUMMARY

BY DEPARTMENT

Department/Division	2014 Actual	2015 Budget	2016 Budget	Change from Prior Year
Public Works				
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	10.42	8.42	(2.00)
Facilities	4.05	4.05	4.05	0.00
Fleet Services	4.30	4.80	4.53	(0.27)
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
Total Public Works	32.35	37.13	34.86	(2.27)
Development Services				
Administration	1.40	2.40	2.40	0.00
Planning	5.02	4.80	4.80	0.00
Code Enforcement	10.37	13.13	13.12	(0.01)
Transportation & Engineering	9.11	9.92	9.92	0.00
Economic Development	2.30	2.30	2.30	0.00
Total Development Services	28.20	32.55	32.54	(0.01)
Total Health & Human Services	7.20	7.20	7.37	0.17
Misc. Boards & Commissions	1.00	1.00	1.00	0.00
EDA Administration Fund				
Police	4.00	3.00	3.00	0.00
Fire	0.00	0.00	0.00	0.00
Public Works	0.00	0.00	0.00	0.00
Administration	0.00	0.00	0.00	0.00
Total EDA Administration	4.00	3.00	3.00	0.00
Water & Sewer Fund				
Water	23.54	24.54	24.34	(0.20)
Sewer	12.02	12.02	12.02	0.00
Water Billing	2.50	3.00	3.00	0.00
Total Water & Sewer	38.06	39.56	39.36	(0.20)
Asset Seizure Fund	1.00	1.00	1.00	0.00
Municipal Waste System	0.00	0.88	0.88	0.00
Total FTE's	341.49	363.65	362.21	(1.44)

CHANGES IN STAFFING LEVELS

FROM 2015 TO 2016

Position Title	Dept	Division	FTE's	Action
Customer Service Rep, PT	Gen Govt	Finance	0.10	Increase in work hours
Asst Finance Director	Gen Govt	Finance	0.20	Increase in work hours
Fiscal Operation Manager	Gen Govt	Finance	0.38	Increase in work hours
HRM Coordinator	Gen Govt	HRM	(0.83)	Position eliminated
PT Cable TV Assistant	Gen Govt	Cable Television	0.20	New position
Police Officer	Police	Tactical	(1.00)	Position reclassification
Police Officer	Police	Patrol & Response	1.00	Position reclassification
PT ASO2 - Community Rel	Police	Records	(0.25)	Position eliminated
PT Admin Service Officer 1	Police	Administrative Service	0.24	New position
PT Admin Service Officer 1	Police	Administrative Service	0.24	New position
PT Admin Service Officer 1	Police	Administrative Service	0.24	New position
PT Admin Service Officer 1	Police	Administrative Service	0.24	New position
PT Admin Service Officer 1	Police	Administrative Service	0.24	New position
PT Data Technician	IS	Data Technician	(0.13)	decrease in work hours
Administrative Analyst	Public Works	Forestry	(1.00)	Position eliminated
Maintenance I - Temp	Public Works	Forestry	(1.00)	Position eliminated
Fleet Custodian PT	Public Works	Fleet	(0.50)	Position eliminated
Seasonal Intern	Public Works	Fleet	0.23	New position
Customer Service Rep, PT	Dev Svcs	Code Enforcement	0.10	Increase in work hours
PT Administrative Staff Assist-CD	Dev Svcs	Code Enforcement	0.89	Position reclassification
PT Administrative Staff Assist-CD	Dev Svcs	Code Enforcement	(1.00)	Position reclassification
PT Therapist	H&HS	Health and Human Service	0.17	New position
Plumbing Inspector PT	Water& Sewer	Plumbing Inspector	(0.10)	decrease in work hours
Plumbing Inspector PT	Water& Sewer	Plumbing Inspector	(0.10)	decrease in work hours
Total			(1.44)	

PROJECTED IMPACT OF FISCAL YEAR 2016

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
General Fund	19,080,922	55,259,750	52,599,100	-	3,252,740	18,488,832
Special Revenue Funds						
EDA Administration	484,528	1,500	351,590	-	-	134,438
EDA General Account	-	-	-	-	-	-
Motor Fuel Tax	211,333	1,226,500	101,000	-	1,160,000	176,833
Com. Dev. Block Grant	1	364,000	164,000	-	200,000	1
E-911	65,736	-	-	-	-	65,736
Asset Seizure	117,085	357,350	288,820	-	89,130	96,485
Municipal Waste System	397,103	2,926,790	2,900,810	-	-	423,083
Roselle Rd TIF	830,082	-	12,770	-	-	817,312
Higgins/Hassell TIF	(15,064)	-	3,520	-	-	(18,584)
Debt Service Funds						
2008 G.O. Debt Service	67,726	-	999,690	999,190	-	67,226
2009 G.O. Debt Service	127,610	2,456,580	2,718,190	134,000	-	-
2005 EDA TIF Bond	35,344	-	-	-	-	35,344
2015 G.O Debt Service	-	-	120,790	120,790	-	-
Capital Project Funds						
Capital Improvements	416,533	2,111,600	821,000	178,000	1,444,670	440,463
Road Improvements	370,050	2,620,200	6,594,670	3,644,670	-	40,250
Capital Vehicle & Equipment	38,219	-	900,870	900,870	-	38,219
Capital Replacement	1,113,303	3,000	115,220	-	-	1,001,083
Central Rd Corridor Improv.	247,646	700	-	-	-	248,346
Hoffman Blvd Bridge Maint.	324,230	800	100,000	-	-	225,030
Western Corridor	432,419	8,000	-	-	-	440,419
Traffic Improvement	267,353	-	-	-	-	267,353
EDA Series 1991 Project	2,953,212	1,500	650,000	-	1,235,850	1,068,862
Western Area Traffic Improv.	141,166	200	-	-	-	141,366
Central Area Impact Fee	-	-	-	-	-	-
West. Area Rd. Impact Fee	165,208	100	-	-	-	165,308
2008 Project	-	-	-	-	-	-
2009 Project	3,920	-	-	-	-	3,920
2015 Project	1,200,600	600	1,200,000	-	-	1,200
Stormwater Management	366,096	516,100	171,830	-	-	710,366
Enterprise funds						
Water & Sewer	4,512,595	17,992,240	20,897,660	356,110	16,800	1,946,485
Sears Centre Operating	504,534	2,238,330	2,200	1,000,000	3,360,600	380,064
Sears Centre Activity	-	1,902,190	2,479,870	577,680	-	-
2015A G.O. Debt Service	970,125	250	3,753,280	2,782,920	-	15

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PROJECTED IMPACT OF FISCAL YEAR 2016

	Est. Beg. Fund Balance	Budgeted Revenues	Budgeted Expenditures	Transfers In	Transfers Out	Est. Ending Fund Balance
Internal Service Funds						
Insurance	1,315,977	1,444,060	1,492,560	0	0	1,267,477
Information Systems	769,281	1,303,240	1,668,800	65,560	0	469,281
Trust & Agency Funds						
Police Pension	68,585,333	5,352,140	4,609,780	0	0	69,327,693
Firefighters Pension	72,075,246	4,968,250	4,219,430	0	0	72,824,066
Total Revenues & Expenditures		103,055,970	109,937,450	10,759,790	10,759,790	

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 in FY2012. This fund is expected to experience a 72.3% (\$350,090) decrease in fund balance at the end of 2016. 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 16.3% (\$34,500). 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 were accumulated in this fund and spent on the regular road project during 2015. The decrease in fund balance in 2016 is the completion of the 2015 project.

The Asset Seizure Fund fund balance is expected to decrease by 17.6% (\$20,600) in 2016. This is due to the draw-down of federal forfeiture funds for allowable police related purchases.

The Higgins/Hassell Roads TIF Fund is expected to decrease 23.4% (\$3,520) related to audit and legal fees. This fund has been in a deficit since its creation due to the decline in property values within the TIF. Currently the General Fund is subsidizing this fund.

DEBT SERVICE FUNDS

The 2009 General Obligation Debt Service Fund fund balance will decrease by 100.0% (\$127,610) due to the utilization of the balance 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 Road Improvement Fund will experience a decrease in fund balance of 89.1% (\$329,800). Accumulated fund balance is being spent on road reconstruction and resurfacing in 2016.

The Capital Replacement Fund is expected to experience a decrease in fund balance of 10.1% (\$112,220). 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 Hoffman Boulevard Bridge Maintenance Fund is expected to experience a decrease of 30.6% (\$99,200) resulting from the spenddown of fund balance for the repair of the north bridge wall.

Budget Summaries | Village of Hoffman Estates

The EDA Series 1991 Project Fund is expected to experience a decrease in fund balance of 63.8% (\$1,884,350) resulting from the continued spend-down of bond proceeds and interest income for EDA-related projects and improvements.

The 2015 Project Fund is expected to experience a decrease in fund balance of 100.0% (\$1,199,400) due to the purchase of the fire truck that is being funded by bond proceeds received in FY2015. This is the only project planned for this fund.

The Stormwater Management Fund is projected to have an increase in fund balance of 94.0% (\$344,270). Revenues are being accumulated for a larger project that is planned for FY2017.

ENTERPRISE FUNDS

The Water and Sewer Fund is scheduled to have a decrease of 56.9% (\$2,566,110). This decrease is resulting from the spending of bond proceeds that were received in FY2015 for water and sewer capital improvements. The bond proceeds will continue to be spent in FY2017 as well.

The Sears Centre Operating Fund is expected to experience a decrease of 24.7% (\$124,470) resulting from the transfer of fund reserves for the Sears Centre bond & interest payments (2015A & C).

The 2015A & C G.O. Debt Service Fund, which is the debt related to the Sears Centre Arena, is expected to experience a decrease of 100.0% (\$970,110). Each year over the last ten years, the Village received a payment for naming rights of the Arena that was then used for the debt service payment in the following year. The final payment of the naming rights agreement was received in FY2015 for the debt service payment that will happen in FY2016. So the revenue from FY2015 is being used for the expense in FY2016, resulting in the draw-down of fund reserves.

INTERNAL SERVICE FUNDS

The Information Systems Fund is expected to have a decrease in fund reserves of 39.0% (\$300,000). This is a planned drawdown of reserves for the purchase of technology-related capital.





BUDGET NARRATIVES

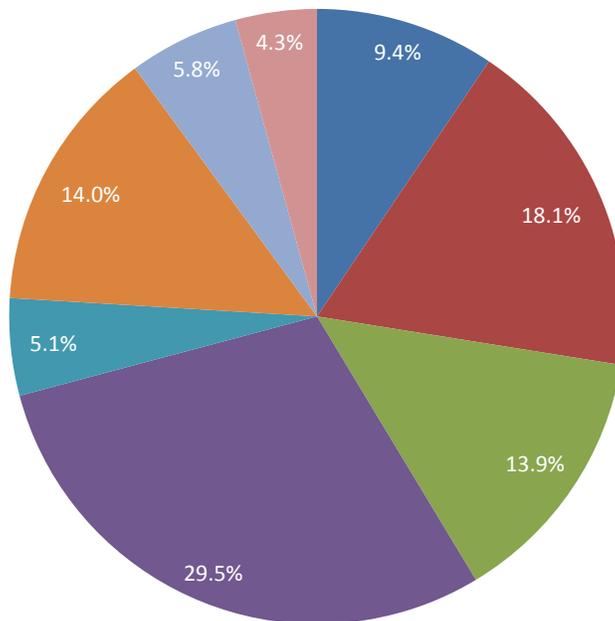
GENERAL GOVERNMENT DEPARTMENT

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

\$3,899,860

Annual Expenses by Division



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

GENERAL GOVERNMENT DEPARTMENT

Annual Expenses by Division

Division	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Legislative	355,721	376,640	370,470	367,990	-2.3%
Administration	588,937	614,980	615,120	705,050	14.6%
Legal	525,964	493,720	567,580	540,200	9.4%
Finance	891,550	1,061,140	1,031,940	1,149,900	8.4%
Village Clerk	184,047	207,290	203,300	199,020	-4.0%
Human Resources Mgmt	501,413	551,040	527,110	544,940	-1.1%
Communications	195,130	219,550	217,190	225,700	2.8%
Cable Television	140,287	155,600	140,850	167,060	7.4%
Total	3,383,048	3,679,960	3,673,560	3,899,860	6.0%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	2,050,000	2,169,450	2,134,320	2,288,100	5.5%
Employee Benefits	841,728	944,610	894,520	938,330	-0.7%
Misc. Employee Expenses	34,798	56,390	51,140	54,340	-3.6%
Commodities	164,455	182,970	179,040	187,540	2.5%
Contractual Services	922,057	803,120	844,430	925,600	15.3%
Capital Outlay	-	10,100	7,760	12,600	24.8%
Cost Allocation	(629,990)	(486,680)	(437,650)	(506,650)	4.1%
Total	3,383,048	3,679,960	3,673,560	3,899,860	6.0%

Description

The legislative and governing body of the Village of Hoffman Estates consists of the Director of Operations for the Mayor and Trustees, the Village President, 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.

2015 Accomplishments

- Negotiated with the Chicago Bulls to establish an expansion NBA Development League (NBADL) franchise that will begin play at the Sears Centre Arena for the 2016-17 season.
- Welcomed the start of construction of Bergman Pointe Subdivision, a 38-acre parcel being developed by M/I Homes on the adjacent farmland once owned by the Bergman Family.
- Approved an incentive agreement and site plan for Main Event for a Family Entertainment Center to be developed in the Prairie Stone Entertainment District in 2016.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	178,691	192,280	194,090	205,150	6.7%
Employee Benefits	74,369	76,600	75,350	57,530	-24.9%
Misc. Employee Expenses	15,023	23,110	20,770	18,340	-20.6%
Commodities	11,471	17,760	15,740	17,380	-2.1%
Contractual Services	120,330	112,930	109,910	112,910	0.0%
Cost Allocation	(44,163)	(46,040)	(45,390)	(43,320)	-5.9%
Total	355,721	376,640	370,470	367,990	-2.3%

Budget Highlights

Salaries & Wages

The increase in salaries of 6.7% is due to the transition of the Director of Operations for the Mayor and the Board.

Employee Benefits

The decrease in employee benefits of 24.9% is due to the decrease in health insurance costs.

Misc. Employee Expenses

The decrease in miscellaneous employee benefits of 20.6% is due to the decrease in travel and training expenses.

Commodities

The decrease in commodities of 2.1% is due to the decrease in periodicals and publications expenses.

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 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 reviewing resident and business concerns 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.

2015 Accomplishments

- Promoted economic development and established new revenue sources by facilitating development agreements with Adesa LLC and Main Event.
- Attracted new business such as Moretti’s, Duluth Trading Company, and Trumpf Inc.
- Successfully negotiated the collective bargaining contracts for Local 700 (Public Works Union) and MAP 96 (Police Officers Union)

Goals, Objectives and Performance Measures

Linked Public Service(s):	Supervision and Oversight of Departments, Customer Service Response		
Linked Village Board Goal:	Acknowledge and address resident concerns. (ST-9)		
Department Goal (Objective):	To respond to at least 90% of resident Coffee with the Board Inquiries before next CWTB		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of Coffee with the Board Inquiries completed within three months:	2014 Actual	2015 Estimate	2016 Target
	98%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple years of past trends leading up to these current levels, and then set a target that represent a reasonable degree of improvement.		

Measurement Explanation:	This measure maintains the general government department's supervision and oversight while responding to citizen inquiries, and ensures that a follow-up action is carried out by the next meeting when residents reconvene.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	414,251	429,920	433,270	453,050	5.4%
Employee Benefits	135,551	145,810	143,560	149,340	2.4%
Misc. Employee Expenses	8,505	15,460	15,000	19,080	23.4%
Commodities	3,124	2,950	3,220	3,250	10.2%
Contractual Services	100,624	96,010	95,630	163,050	69.8%
Cost Allocation	(73,117)	(75,170)	(75,560)	(82,720)	10.0%
Total	588,937	614,980	615,120	705,050	14.6%

Budget Highlights

Salaries & Wages

The 5.4% increase in salaries represents annual wage adjustments.

Employee Benefits

The 2.4% increase is due to increases in social security, Medicare, and IMRF costs.

Misc. Employee Expenses

The 23.4% increase in miscellaneous employee expenses is allocated under travel and training expenses due to the reinstatement and more involvement in employee professional development.

Commodities

The 10.2% increase is due to an increase in photocopy expenses.

Contractual Services

The 69.8% increase is due to restructuring and allocation of IS user charges.

Cost Allocation

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

2015 Accomplishments

- Represented the Village as bond counsel in connection with the refunding of \$45 million in Taxable General Obligation Bonds for the Sears Centre Arena debt service, resulting in a savings of \$3.4 million to the Village.
- Represented the Village as bond counsel in connection with the issuance of \$6.1 million in General Obligation Bonds. Proceeds will be used for the purchase of an aerial ladder fire truck, funding for water and sewer capital improvements, and storm water system improvements.
- Pursuant to state law, property tax objection refunds arising out of property tax protests within the Economic Development Area were converted to EDA notes, resulting in a savings to the Village of \$23 million in deferred tax reductions.
- Continued prosecution on the Village's claim against Travelers Insurance to recover \$1.5 million on a subdivision bond.
- Worked with the Economic Development Services Department and with Global Spectrum (Spectra) in negotiating with the Chicago Bulls basketball team and in preparing the license agreement for the Bull's newly franchised NBA Development League team to play its home games at the Sears Centre Arena beginning in 2016.
- Completed documentation relating to recent development and redevelopment in the Village, worked with the Village's Economic Development Services Department and the Village Clerk's Office on new and existing business licensing and, where applicable, taxes on new projects, including Adessa's Motor Vehicle Wholesale Auction House.
- Oversight of labor-related disputes and coordination of all other litigation in which the Village is represented by an outside counsel.
- Represented the Village's Fire and Police Commission in connection with testing, hiring and discipline matters.
- Continued work with the Police and Finance Departments and the Village's Prosecutor to update the Village's Administrative Adjudication procedures and related debt collection, and provided direct representation on local administrative reviews in the Circuit Court.

- Worked with the Finance Department to continue to grow the Village’s debt recovery through its participation in the Illinois Comptroller’s Debt Recovery Program, and with the Village Clerk’s Office to improve local businesses’ timely payment of required Village taxes, revenues, and other fees owed.
- Developed and implemented the Administrative Adjudication process and prosecuted violations arising out of the Village’s Residential Rental Licensing Program to ensure the compliance by both owners and tenants.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	118,436	141,480	139,240	145,100	2.6%
Employee Benefits	56,564	62,270	59,990	62,250	0.0%
Misc. Employee Expenses	800	1,050	1,050	1,050	0.0%
Commodities	6,217	8,370	8,070	8,120	-3.0%
Contractual Services	409,245	340,910	380,960	387,910	13.8%
Cost Allocation	(65,299)	(60,360)	(21,730)	(64,230)	6.4%
Total	525,964	493,720	567,580	540,200	9.4%

Budget Highlights

Salaries & Wages

The 2.6% increase is due to budgeted annual salary increases.

Commodities

The 3.0% decrease is due to a decrease in budgeted periodicals and publications.

Contractual Services

The 13.8% increase is due to restructuring and allocation of IS user charges.

Cost Allocation

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

2015 Accomplishments

- Received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the Comprehensive Annual Financial Report as of December 31, 2014. This is the 32nd consecutive year the Village has received this award.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the Fiscal Year 2015 Operating & Capital Budget. This is the 7th consecutive year the Village submitted its budget for the award and received it.
- Continued collecting revenue through the Illinois State Comptroller's Local Debt Recovery Program. Approximately 4,448 code and police citations and 1,240 red light camera violations have been submitted into the program through October 31, 2015. The Village has experienced an average match rate of 56%, and we have collected a total of \$144,000 to date.
- 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: 2015 Annual Operating Budget, 2015-2022 Capital Improvements Program, and the Comprehensive Annual Financial Report for fiscal year ending December 31, 2014.
- 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.
- Completed implementation of an Interactive Voice Response (IVR) system to offer phone payment options to residents. This system will provide residents with greater payment options and make the department more efficient.

- Issued the 2015A and 2015C General Obligation Taxable Bonds to refund the 2005A Taxable General Obligation Bond.
- Issued the 2015B General Obligation Bonds to finance a new fire truck, Water and Sewer Capital improvements and Stormwater capital.
- In May the Village took over the billing of the residential refuse service. This is now included on their monthly utility statement.

Goals, Objectives and Performance Measures

Linked Public Service(s):	To make Board approved public financial documents accessible to village residents and businesses.		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communication tools to improve service delivery. (OG-7)		
Department Goal (Objective):	To post 100% of Village Board approved public financial documents on the Village website within 15 days of approval.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of Village Board approved documents posted on the Village website within 15 days.	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. We refer to past reports to ensure continuity and continued improvement to reach our target.		
Measurement Explanation:	This goal increases accountability for the department. The documents that are posted are: Operating & Capital Budget, Capital Improvements Program, Comprehensive Annual Financial Report, Roselle Rd TIF Audit Report, Higgins/Hassell TIF Audit Report, Single Audit Report, Police Pension Fund - Tax Levy, Fire Pension Fund - Tax Levy, Annual Treasurer's Report, Compensation & Benefits, Annual Leave Allotment, Village Board Meeting including Bill List and Finance Committee Packet.		

Linked Public Service(s):	To be fiscally responsible with public funds.		
Linked Village Board Goal:	Provide municipal services in a fiscally sustainable manner given the current economic conditions. (OG-5)		
Department Goal (Objective):	To maximize internal controls by having Finance Managers approve 100% of information entered into the financial software, SunGard.		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Percent of financial data entered into SunGard after manager approval.	2014 Actual	2015 Estimate	2016 Target
	95%	99%	100%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. We look at past internal controls and evaluate the areas where improvement will assist in achieving department goal.		
Measurement Explanation:	Having an approval process in place provides each employee with accountability and guarantees correct information is being entered in the system. It creates consistency which is important when there are several end users.		

Linked Public Service(s):	To demonstrate the Village's effort to recover money owed through available collection programs.		
Linked Village Board Goal:	Provide municipal services in a fiscally sustainable manner given the current economic conditions. (OG-5)		
Department Goal (Objective):	Increase total amount collected via the State of Illinois Local Debt Recovery Program.		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Maintain the dollar amount recovered from the State of Illinois Local Debt Recovery Program.	2014 Actual	2015 Estimate	2016 Target
	\$40,718	\$50,000	\$100,000
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on past trend approach. Comparing prior year's debt recovery dollars helps us determine the trend in debt recovery to attain our set target.		
Measurement Explanation:	This goal helps measure the effectiveness of the Village's debt recovery efforts. The Village is participating in the State of Illinois's Local Debt Recovery Program. This program is at no cost to the Village. Administrative cost incurred are charged to the debtor by the State of Illinois.		

Linked Public Service(s):	To diminish the effects that past due balances create for the Village's residents and businesses.		
Linked Village Board Goal:	Provide municipal services in a fiscally sustainable manner given the current economic conditions. (OG-5)		
Department Goal (Objective):	Decrease solid waste delinquent account balances.		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Total collected from delinquent accounts.	2014 Actual	2015 Estimate	2016 Target
	\$29,771	\$150,000	\$150,000
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. Evaluating payment trends from multiple years establishes the expected amount to be received in the current year.		
Measurement Explanation:	Bringing residents and businesses to a current status eliminates past due solid waste balances and improves cash flow and collection efforts. Finance strives to collect revenue for the Village in a timely manner.		

Linked Public Service(s):	Accepts payments for the Village		
Linked Village Board Goal:	Integrate technology tools to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses. (OG-7)		
Department Goal (Objective):	Increase the number of residents and businesses making payments electronically to increase timeliness and decrease collection efforts.		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Percentage of non-water payments made online via the Village's website.	2014 Actual	2015 Estimate	2016 Target
	95%	16%	90%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. Assessing payment frequency and payment timing from prior year's collections helps establish the current year's expectancies.		
Measurement Explanation:	"Instant" services are generally desired by the public. Ensuring that the community is provided an online payment option offers a wider range of Village services. Tracking the level of payments made online provides insight to Village operations.		

Linked Public Service(s):	Core financial skills and functions performed by trained department staff		
Linked Village Board Goal:	Provide alternative service delivery methods and enhance the Village's operations through employee development and cross training. (ST-6 and OG-8)		
Department Goal (Objective):	Ensure that all core functions of Finance have appropriate staff redundancy through cross-training		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Percentage of Finance staff members cross trained.	2014 Actual	2015 Estimate	2016 Target
	95%	87%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	This performance measure's target is determined based on the production approach. Having a second staff member cross trained on each of the core functions ensures a stable level of performance throughout the department.		
Measurement Explanation:	Finance needs to have a minimum of two people trained for each function/responsibility. The cross training will maximize efficiencies within the Finance Department. Currently Payroll and Miscellaneous Billing need to have a second employee cross trained.		

Linked Public Service(s):	Provide Village residents and businesses with upper level professional knowledge by educated and trained department staff		
Linked Village Board Goal:	Enhance employee development and training in customer service and other core skill sets that will help enhance our employee's knowledge. (ST-6 and OG-8)		
Department Goal (Objective):	Encourage staff to attend training aimed at continuing professional education to increase knowledge and proficiency within their position.		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Percentage of Finance staff members that attend training aimed at continuing professional education.	2014 Actual	2015 Estimate	2016 Target
	95%	40%	50%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. By evaluating multiple years training and continuing education history verses increased employee service level and knowledge shows continual training will improve employee's customer service and core skill sets.		

Measurement Explanation:	Providing encouragement to further educational learning helps strengthen confidence in the employee’s performance capabilities and maximizes efficiencies in the department. Budgetary restraints makes a target goal of 100% unattainable.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	694,623	718,200	708,410	787,150	9.6%
Employee Benefits	319,868	328,510	304,350	357,120	8.7%
Misc. Employee Expenses	3,508	6,850	5,250	5,150	-24.8%
Commodities	52,490	56,200	54,170	56,100	-0.2%
Contractual Services	183,371	153,790	157,910	172,550	12.2%
Capital Outlay	-	10,000	7,660	-	N/A
Cost Allocation	(362,311)	(212,410)	(205,810)	(228,170)	7.4%
Total	891,550	1,061,140	1,031,940	1,149,900	8.4%

Budget Highlights

Salaries & Wages

The 9.6% increase is due to additional front counter hours for Saturdays and estimated overtime costs.

Employee Benefits

The 8.7% increase is due to an additional two full time equivalent employee’s budgeted for 2016.

Misc. Employee Expenses

The 24.8% decrease is primarily due to the decrease in Dues and Membership and a decrease in Travel and Training expenses.

Contractual Services

The 12.2% increase is due to Pension Funds Actuarial Cash Flow Analysis, credit card fees due to the Interactive Voice Response System and Open Gov website improvements implementation.

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

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.

2015 Accomplishments

- Sustained a user-friendly environment in the Village Clerk's Office including easy access and organization of files and storage areas.
- Continued to locate, contact, and license 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.
- Continued to log all foreclosures that were received in the Clerk's office and inform appropriate department personnel on all foreclosures reported to the office in a timely manner.
- Continued to update a detailed list of all contracts and agreements including their location.
- Facilitated Cook County with their Early Voting.
- Audited various businesses for consistent licensing.

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

Goals, Objectives and Performance Measures

Linked Public Service(s):	Business License Renewal (April 30)		
Linked Village Board Goal:	Streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to businesses (OG-7)		
Department Goal (Objective):	Achieve a minimum target of 85% with a goal of 100% re-licensing within 60 days post renewal deadline (June 30)		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of licenses processed prior to expiration	2014 Actual	2015 Estimate	2016 Target
	95%	82%	85%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measurement target is based on the Past Trend Approach. Numbers from the previous two years were reviewed to set the target.		
Measurement Explanation:	Output for this target is highly variable; percentage used is best estimate. Multiple reminder calls, faxes and emails are used in an effort to collect renewal fees before due date.		

Linked Public Service(s):	Business License Renewal (August 31)		
Linked Village Board Goal:	Streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to businesses (OG-7)		
Department Goal (Objective):	Achieve a minimum target of 85% with a goal of 100% re-licensing within 60 days post renewal deadline (October 31)		
Measurement Type(s):	Effectiveness, Efficiency		
Percent of licenses processed prior to expiration	2014 Actual	2015 Estimate	2016 Target
	95%	83%	85%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measurement target is based on the Past Trend Approach. We have reviewed numbers from previous 2 years to set the target.		

Village Clerk | Village of Hoffman Estates

Measurement Explanation:	Output for this target is highly variable; percentage used is best estimate. Multiple reminder calls, faxes and emails are used in an effort to collect renewal fees before due date.
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Linked Public Service(s):	Records Accuracy (Contracts & Agreements)		
Linked Village Board Goal:	The Village Clerk shall keep all records and papers belonging to the Village (Municipal Code 3-3-9)		
Department Goal (Objective):	To collect contracts and agreements within 90 days of approval		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of contracts and agreements received within 90 days of approval	2014 Actual	2015 Estimate	2016 Target
	95%	94%	94%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measurement target level is determined based on the Past Trend Approach. We have reviewed the data from last year and set a target for increasing the number of contracts & agreements received within 90 days		
Measurement Explanation:	Since our receiving the contracts & agreements is contingent on the department's response to our request, the target percentage is approximate.		

Linked Public Service(s):	Passports (Acceptance)		
Linked Village Board Goal:	Streamline operations, improve service delivery, and increase accessibility and convenience to residents (OG-7)		
Department Goal (Objective):	Ensure that the Clerk's Office maintains 100% accuracy in passport acceptance and prompt follow-up on tracking		
Measurement Type(s):	Effectiveness, Efficiency		
Percent of passports accepted	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	Given the constraints on the system in that the U.S. Department of State requires 100% accuracy for passport acceptance, this performance measurement target is based on the Production Approach.		
Measurement Explanation:	Passports that do not have all required documentation are rejected at the counter, therefore, along with the US Department of State requirements, passport applications accepted have to be 100% accurate.		

Linked Public Service(s):	Passports (increase number accepted)		
Linked Village Board Goal:	Streamline operations, improve service delivery and increase accessibility and convenience to residents (OG-7)		
Department Goal (Objective):	Increase number of passports accepted		
Measurement Type(s):	Effectiveness, Efficiency		
Number of passports processed annually over prior year:	2014 Actual	2015 Estimate	2016 Target
	660	773	715
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	The Product Approach was chosen as there is no Past Trend data comparable.		
Measurement Explanation:	The value of this goal is to make residents (and non-residents) aware that we provide this service.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	122,771	126,540	124,690	127,460	0.7%
Employee Benefits	47,589	69,760	67,240	68,880	-1.3%
Misc. Employee Expenses	3,023	2,560	2,640	2,590	1.2%
Commodities	4,894	5,740	6,080	5,820	1.4%
Contractual Services	28,620	27,920	27,370	17,740	-36.5%
Capital Outlay	-	100	100	100	0.0%
Cost Allocation	(22,850)	(25,330)	(24,820)	(23,570)	-6.9%
Total	184,047	207,290	203,300	199,020	-4.0%

Budget Highlights

Salaries & Wages

The 0.7% increase is due to budgeted annual salary increases.

Employee Benefits

The 1.3% decrease is due to new part-time employee not eligible for Health Insurance benefits.

Misc. Employee Expenses

The 1.2% increase is due to notary registration renewals needed in 2016.

Commodities

The 1.4% increase is due to an increase in budgeted photocopy expenses.

Contractual Services

The 36.5% decrease is mostly due to a decrease in IS user charges and miscellaneous equipment repairs.

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 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.

2015 Accomplishments

- Reinstated a full merit compensation system for non-sworn, non-collectively bargained employees.
- Hired and trained new Administrative Staff Assistant (PT) and new Assistant to Human Resources Management Director.
- Coordinated efforts with Health and Human Services to host the third annual "Employee Benefits/Wellness Fair".
- Conducted Anti-Harassment training for all supervisor and management team employees.
- Completed the legal review of the Personnel Policy Manual to be presented to the Village Board for approval.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Human Resources Management shall direct and administer the Village's employee benefit program.		
Linked Village Board Goal:	Human Resources Management shall direct and administer the Village's employee benefit program including employee health and life insurance policies (Municipal Code 5-8-3)		
Department Goal (Objective):	Achieve a rate of 20% of the health insured employees participating in the Village blood draw/Health Risk Assessment		
Measurement Type(s):	Effectiveness, Equity		
Percent of insured employees participating in event.	2014 Actual	2015 Estimate	2016 Target
	15%	20%	25%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed the past 4th quarter results (2014) of past trends leading up to these current levels, and then set a target that represents a reasonable degree of improvement.		
Measurement Explanation:	The event is held during the 4th quarter of the year and results of participation will be determined at that time. The value of this measurement is to increase participation which is anticipated to increase participants on understanding of their personal health and resulting in reduced insurance costs.		

Linked Public Service(s):	Direct and administer the Village's employee benefit program		
Linked Village Board Goal:	Enhance the Village's operations through employee development (OG-8)		
Department Goal (Objective):	Achieve a rate of 75% of employee survey respondents who indicate that they believe they have an overall greater understanding of their health and wellness as a result of participation in blood draw/health risk assessment		
Measurement Type(s):	Effectiveness		
Percentage of survey respondents who indicated increased personal health and wellness knowledge as a result of the blood draw/health risk assessment	2014 Actual	2015 Estimate	2016 Target
	70%	75%	80%
Type of Measurement Target:	Past-Trend Approach		

Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed the past 4th quarter results (2014) of past trends leading up to these current levels, and then set a target that represents a reasonable degree of improvement.
Measurement Explanation:	The event is held during the 4th quarter of the year and results of participation will be determined at that time. The value of this measurement is to improve awareness of potential and avoidable health care risks and anticipate further action by participants in adjusting health behaviors and attending appropriate appointments/procedures as directed by doctors resulting in the improved overall health and well being of employees.

Linked Public Service(s):	Administration of personnel policies - Personnel Policy Completion		
Linked Village Board Goal:	Shall assist departments with resolution of employee issues; interpretation of policies and application of procedures. (Municipal Code 5-8-3)		
Department Goal (Objective):	Complete the revised Personnel Policy Manual.		
Measurement Type(s):	Effectiveness		
Percent of Personnel Policy Manual complete:	2014 Actual	2015 Estimate	2016 Target
	N/A	100%	N/A
Type of Measurement Target:	Production approach		
Measurement Target Justification:	This performance measure's target level is determined based on the production approach. The PPM is significantly revised infrequently.		
Measurement Explanation:	The PPM revision has taken the span of 2014 and 2015 to complete and will be presented to the Village Board for review and approval in 2016. Upon revision approval, Human Resources Management will distribute the revised Manual to all employees.		

Human Resources Management

Village of Hoffman Estates

Linked Public Service(s):	Administration of personnel policies - Personnel Policy Distribution		
Linked Village Board Goal:	Shall assist departments with resolution of employee issues; interpretation of policies and application of procedures. (Municipal Code 5-8-3)		
Department Goal (Objective):	Distribute the revised Personnel Policy Manual to 100% of Village employees within 30 days of Village Board approval.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of employees in receipt of Personnel Policy Manual within 30 days of Board approval.	2014 Actual	2015 Estimate	2016 Target
	N/A	N/A	100%
Type of Measurement Target:	Production approach		
Measurement Target Justification:	This performance measure's target level is determined based on the production approach. All Village employees must receive notice of the approved revisions.		
Measurement Explanation:	Upon revision approval, Human Resources Management will distribute the revised Manual to all employees. Employees will return a signed acknowledgement that they were notified of changes to the Personnel Policy Manual. HRM will keep record of all employees returning the signed acknowledgement. The PPM will be made easily accessible to all employees in hard copy and electronic formats.		

Linked Public Service(s):	Oversee Village loss control program- Number of Claims		
Linked Village Board Goal:	Human Resources Management shall oversee all risk management functions, including the Village's safety program; coordinate the Village's loss control program (Municipal Code 5-8-3)		
Department Goal (Objective):	Reduce frequency of workers' compensation claims by 10% based on a five-year average		
Measurement Type(s):	Effectiveness, Economy		
Number of workers' compensation claims.	2011-2015 Average	2015 Estimate	2016 Target
	37	25	33
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed an average of the past five years' results and then set a target that represents a reasonable estimate for workers compensation claims in the upcoming year.		

Human Resources Management

Village of Hoffman Estates

Measurement Explanation:	The value of this measurement is to utilize innovative risk management techniques including the increase overall knowledge of work safety through the Safety Program resulting in a reduction of the frequency of workers' compensation claims. In 2011 through 2015 there was an average of 37 claims.		
Linked Public Service(s):	Oversee Village loss control program - Claims Costs		
Linked Village Board Goal:	Human Resources Management shall oversee all risk management functions, including the Village's safety program; coordinate the Village's loss control program (Municipal Code 5-8-3)		
Department Goal (Objective):	Reduce severity of workers' compensation claims by 10% when measured against a 5 year average		
Measurement Type(s):	Effectiveness, Economy		
Cost of workers' compensation claims.	2011-2015 Average	2015 Estimate	2016 Target
	\$482,608	\$423,846	\$434,347
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed the average of the past five years' results and then set a target of reasonable expectation.		
Measurement Explanation:	The value of this measurement is to utilize innovative risk management techniques including the increase of overall knowledge of work safety through the Safety Program resulting in a reduction of the severity of workers' compensation claims. For this measure, severity of claims is measured by cost. In 2011 through 2015 the annual average cost of claims was \$482,608.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	328,591	353,760	336,230	362,070	2.3%
Employee Benefits	159,331	190,710	181,390	171,820	-9.9%
Misc. Employee Expenses	1,819	4,940	4,760	6,280	27.1%
Commodities	13,016	17,150	17,110	20,070	17.0%
Contractual Services	60,908	51,850	51,960	49,340	-4.8%
Cost Allocation	(62,251)	(67,370)	(64,340)	(64,640)	-4.1%
Total	501,413	551,040	527,110	544,940	-1.1%

Budget Highlights

Salaries & Wages

The 2.3% increase is due to general wage increases for employees.

Employee Benefits

The 9.9 % decrease is due to a decrease in health insurance expenses.

Misc. Employee Expenses

As a result of offering more training opportunities for the new Assistant to HRM Director position, such as attendance at the state educational conference, resulted in a 27.1% increase.

Commodities

The 17% increase in this category is due to a higher number of employees celebrating anniversaries during the budget year.

Contractual Services

The 4.8% reduction in this category is due to lower IS user charges.

Cost Allocation

Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is 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 TV Coordinator. Further, the Communications Division facilitates economic development marketing efforts with staff, consultants and the Village's Economic Development Commission.

2015 Accomplishments

- Traffic to the website, www.hoffmanestates.org had an average of approximately 24,109 sessions per month, with about 60% of visits being new traffic. July 4 holds the record high of over 7,000 visits in a single day. Approximately 48% of all website users are accessing the site from a mobile device or tablet. The website management system transitioned in 2014 to an improved web-based platform with additional features. Staff has spent time in 2015 training on and applying features that will continue to improve website usability for users accessing from both desktop PCs and mobile devices.
- In coordination with the Cable TV Division, over 425 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. The channel now has 600 subscribers (from 380 in 2014), and individual video views (over 351,000) through December 2015.
- The eNews weekly email sharing Village events, meeting updates, and important community information has continued to grow. Subscribers have accumulated steadily over the year of tracking, to 1525. eNews has placed an emphasis on providing more brief information and linking to additional information on the Village's website. Tracked information shows that on average, 35% of all emails are opened and 20% are using the email links, increasing traffic on www.hoffmanestates.org.
- Social media has gained traction with over 1,200 'likes' on Facebook, 1,700 followers on Twitter, over 500 connections on LinkedIn. Staff has elevated the social media program by adding a Pinterest page for event flyers and Village information with visual dynamics, as well as comprehensively integrating other Village-sponsored information channels by including more direct links to social media posts. The Division assists the Police Department with their newly created Facebook page.
- Communications staff developed a guide for organizing promotion of Village-sponsored events, promotion of the Hoffman Estates residential and business community, and management of general and emergency communications efforts. This project engaged both economic development and emergency management personnel. A revised social media policy was also developed to incorporate new social media platforms and clarify user responsibilities.
- The first year of a two-year agreement was successfully completed with Trend Graphics, Inc., for printing of the Citizen newsletter through 2016.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Village Communications		
Linked Village Board Goal:	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.		
Department Goal (Objective):	Increase economy of eNews communications by increasing the number of subscribers by 10%		
Measurement Type(s):	Efficiency, Economy		
Percent of eNews subscribers increased from previous year:	2014 Actual	2015 Estimate	2016 Target
	N/A	9%	10%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Based upon tracked subscriptions from the last twelve months, we are measuring with a Past Trend Approach. Subscribers self-select and subscribe to the list.		
Measurement Explanation:	There are 1530 subscribers to the eNews list (Oct 2015). Measurements track the number of emails sent, number of clicks, opens, and bounces. Subject headings are also tracked, to see if open rates increase for specific subject matter. Two new email lists were added, accounting for some growth. Blocked and unused email addresses are regularly removed to maintain list integrity.		

Linked Public Service(s):	Village Communications		
Linked Village Board Goal:	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.		
Department Goal (Objective):	Maintain engagement at a rate of 17% or better, with eNews subscribers in order to continue to drive traffic to Village websites		
Measurement Type(s):	Effectiveness		
Percent of click rate by eNews subscribers	2014 Actual	2015 Estimate	2016 Target
	N/A	17%	17%
Type of Measurement Target:	Past Trend Approach		

Measurement Target Justification:	Based upon tracked click rates from the last twelve months, we are measuring with a Past Trend Approach.
Measurement Explanation:	Measurements track the number of clicks from eNews emails. Percentage of engaged users may fluctuate however a higher number of clicks generally indicates that many links were provided to the reader with which to engage, and indicates a higher level of interaction with linked pages, predominantly on the Village's primary information source, www.hoffmanestates.org. Industry standards for government email click-rates is between 4-6%.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	88,328	90,420	89,780	92,440	2.2%
Employee Benefits	21,015	43,090	39,690	42,930	-0.4%
Misc. Employee Expenses	571	490	490	390	-20.4%
Commodities	72,138	73,600	73,500	75,600	2.7%
Contractual Services	13,077	11,950	13,730	14,340	20.0%
Total	195,130	219,550	217,190	225,700	2.8%

Budget Highlights

Salaries & Wages

The 2.2% increase is due to general wage increases for employees.

Misc. Employee Expenses

The 20.4% decrease is a reduction in Dues expenses and Memberships.

Commodities

The 2.7% increase is due to an increase in postage costs for the Village newsletter.

Contractual Services

The 20% increase is due to restructuring and allocation of IS user charges.

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.

2015 Accomplishments

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

Goals, Objectives and Performance Measures

Linked Public Service(s):	Cable Television		
Linked Village Board Goal:	Integrate emerging technology and communication tools where feasible to improve service delivery and increase accessibility to residents and businesses (OG-7)		
Department Goal (Objective):	Produce 70 local programs annually		
Measurement Type(s):	Effectiveness		
Number of local programs produced:	2014 Actual	2015 Estimate	2016 Target
	71	72	70
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Based upon the average number of programs created annually, we are measuring with a Past Trend Approach.		
Measurement Explanation:	Measurements track the number of programs produced by Cable TV staff.		

Linked Public Service(s):	Cable Television		
Linked Village Board Goal:	Integrate emerging technology and communication tools where feasible to improve service delivery and increase accessibility to residents and businesses (OG-7)		
Department Goal (Objective):	Ensure public meetings are filmed and broadcast		
Measurement Type(s):	Effectiveness, Efficiency		

Cable Television | Village of Hoffman Estates

Percentage of public meetings aired:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Based upon the average number of meetings filmed and aired annually, we are measuring with a Past Trend Approach.		
Measurement Explanation:	Measurements track the number of meetings televised by Cable TV.		

Linked Public Service(s):	Cable Television		
Linked Village Board Goal:	Integrate emerging technology and communication tools where feasible to improve service delivery and increase accessibility to residents and businesses (OG-7)		
Department Goal (Objective):	To respond/resolve 100% of resident inquiries		
Measurement Type(s):	Effectiveness, Equity		
Percent of inquiries resolved:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Based upon the responsibilities of the Division and continued resident support, we are measuring with a Past Trend Approach.		
Measurement Explanation:	Some inquiries require site visits to determine the extent of the problem and which company was responsible.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	104,309	116,850	108,610	115,680	-1.0%
Employee Benefits	27,738	28,580	23,200	28,710	0.5%
Misc. Employee Expenses	1,252	1,210	930	1,210	0.0%
Commodities	1,104	1,200	1,150	1,200	0.0%
Contractual Services	5,883	7,760	6,960	7,760	0.0%
Capital Outlay	-	-	-	12,500	N/A
Total	140,287	155,600	140,850	167,060	7.4%

Budget Highlights

Salaries & Wages

The 1% decrease is a result of a decrease in part time wages.

Employee Benefits

The 0.5% increase is mostly due to an increase in IMRF costs.

Capital Outlay

The \$12,500 will fund the upgrade of the cameras.

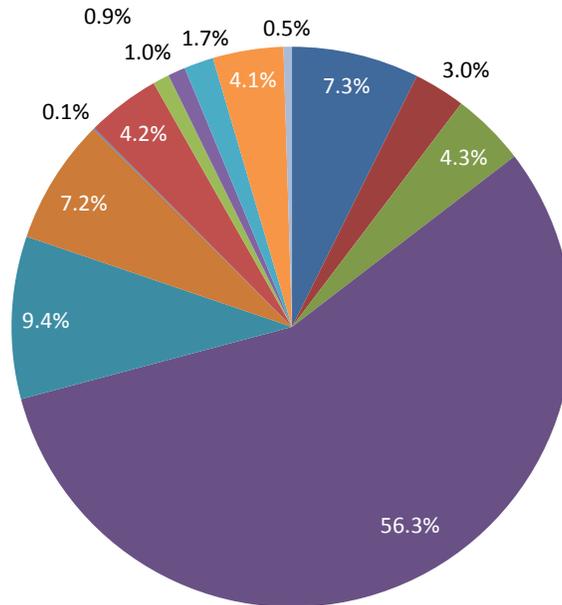
POLICE DEPARTMENT

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

\$ 18,029,120

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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Administration	1,397,547	1,357,300	1,304,520	1,323,610	-2.5%
Juvenile Investigations	492,239	509,400	506,520	535,350	5.1%
Tactical	702,385	651,350	636,960	771,050	18.4%
Patrol & Response	9,581,989	9,726,550	9,651,380	10,138,450	4.2%
Traffic	1,573,093	1,638,370	1,511,310	1,691,560	3.2%
Investigations	1,199,275	1,217,670	1,210,020	1,306,650	7.3%
Community Relations	10,772	13,280	11,140	14,450	8.8%
Communications	692,980	735,860	730,000	762,830	3.7%
Canine	175,750	161,980	160,220	170,970	5.6%
Special Services	178,528	152,680	182,330	182,910	19.8%
Records	319,519	321,970	303,770	293,600	-8.8%
Administrative Services	723,689	703,500	668,430	733,010	4.2%
Emergency Operations	52,459	125,080	56,710	88,270	-29.4%
Total	17,100,226	17,314,990	16,933,310	18,012,710	4.0%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	9,938,797	9,945,040	9,757,060	10,098,560	1.5%
Employee Benefits	4,978,124	4,906,920	4,777,630	5,392,710	9.9%
Misc. Employee Expenses	133,900	168,770	146,730	192,590	14.1%
Commodities	74,411	88,840	80,780	89,070	0.3%
Contractual Services	1,926,917	2,144,280	2,114,620	2,198,350	2.5%
Capital Outlay	48,078	61,140	56,490	57,840	-5.4%
Total	17,100,226	17,314,990	16,933,310	18,029,120	4.1%

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.

2015 Accomplishments

- We revised the evaluation process ensuring compliance with a new quota law effective in 2015. Police officers are no longer evaluated on the amount of citations or verbal warnings.
- 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 the Illinois Law Enforcement Training and Standards Board, NEMRT, Northwestern University and the International Association of Chiefs of Police, we continued to bring training courses to our facility. This contributed to the 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 20 training class have been conducted using our training facility. Many of these training classes included 40 hour certification classes for officers.
- Completed and dispersed 4 training bulletins to officers and continue to revise General Orders.
- Hired 4 new patrol officers.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Administration of public safety services- Core Skills Training		
Linked Village Board Goal:	Ensure employee development and performance of core skills. (OG-8)		
Department Goal (Objective):	Train and test all staff in Red Policy General Orders every year.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of Red Policy Order Tests Completed Within Three Months:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		
Measurement Explanation:	This measure maintains the police department's staff member development and performance in areas where there is a high degree of liability. It ensures that the most important policies and procedures are reviewed on an ongoing basis with all sworn police department personnel.		

Linked Public Service(s):	Administration of public safety services- Training		
Linked Village Board Goal:	Ensure employee development and performance of core skills. (OG-8)		
Department Goal (Objective):	Ensure all sworn personnel receive a minimum of 40 hours of training each year.		
Measurement Type(s):	Effectiveness, Efficiency		
Percent of employees receiving 40 hours of training:	2014 Actual	2015 Estimate	2016 Target
	100%	82%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		
Measurement Explanation:	This measure maintains the police department's staff member development and performance by encouraging continual training.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	641,988	611,380	570,490	615,360	0.7%
Employee Benefits	269,210	268,050	263,340	273,990	2.2%
Misc. Employee Expenses	4,328	5,020	3,990	5,290	5.4%
Commodities	28,207	30,000	28,430	30,200	0.7%
Contractual Services	451,085	440,650	436,070	396,790	-10.0%
Capital Outlay	2,730	2,200	2,200	2,200	0.0%
Total	1,397,547	1,357,300	1,304,520	1,323,830	-2.5%

Budget Highlights

Salaries

The 0.7% increase is due to budgeted annual salary increases.

Employee Benefits

The 2.1% increase is due to an increase in pension contributions.

Misc. Employee Expenses

The 5.4% increase is due to an increase in membership dues in Northwest Police Academy Training and International Association Chiefs of Police, North Suburban Chief Association along with notary renewals.

Commodities

The .7% increase is due to an increase in the Veteran’s Memorial expenses.

Contractual Services

The 10% decrease is due in part to a reduction in cost for copier maintenance.

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.

2015 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 2015. 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, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety services- Juvenile Services		
Linked Village Board Goal:	Continue to develop alternative strategies to deal with juvenile crime and juvenile offenders. (OG-4)		
Department Goal (Objective):	Divert juvenile offenders into non-court dispositions.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of juveniles diverted from court:	2014 Actual	2015 Estimate	2016 Target
	84%	79%	70%
Type of Measurement Target:	Past Trend Approach		

Measurement Target Justification:	This performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.
Measurement Explanation:	This measurement is based on diverting eligible juveniles away from the criminal court system and into community based rehabilitation programs such as peer jury, station adjustments, community service, counseling, and other social services programs.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	303,615	321,850	321,760	328,610	2.1%
Employee Benefits	171,420	169,640	166,840	189,030	11.4%
Misc. Employee Expenses	3,000	3,040	3,050	3,050	0.3%
Commodities	355	400	400	400	0.0%
Contractual Services	13,850	14,470	14,470	14,440	-0.2%
Total	492,239	509,400	506,520	535,530	5.1%

Budget Highlights

Salaries & Wages

The 2.1% increase is due to the collective bargaining agreement.

Employee Benefits

The 11.4% increase is mainly due to an increase in pension contributions.

Miscellaneous Employee Expenses

The .3% increase is due to an increase in dues and memberships.

Contractual Services

The .2% decrease is mainly due to a decrease in workman's compensation insurance.

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.

2015 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 September the Tactical Division partnered with the Drug Enforcement Administration (DEA) to coordinate a local Take-Back Initiative of unwanted or expired medications to be turned in for safe and proper disposal.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety services – Community Education		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining a zero tolerance toward criminal gang activity. (OG-4)		
Department Goal (Objective):	Educate the community on gang awareness to help identify and reduce gang activity.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of anti-gang classes held:	2014 Actual	2015 Estimate	2016 Target
	6	14	6
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to the community by focusing on gang activity and suppressing these activities quickly.		

Linked Public Service(s):	Providing excellent public safety services – Responsiveness		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining a zero tolerance toward criminal gang activity. (Village Board Goals OG-4)		
Department Goal (Objective):	To ensure removal of all gang graffiti within 14 days of the report.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of gang graffiti removed within 14 days of report:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to the community by focusing on gang activity and suppressing these activities quickly.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	415,525	419,670	378,900	472,420	12.6%
Employee Benefits	261,425	207,470	233,880	272,110	31.2%
Misc. Employee Expenses	4,125	4,500	4,500	4,500	0.0%
Commodities	-	100	60	100	0.0%
Contractual Services	21,310	19,610	19,620	22,200	13.2%
Total	702,385	651,350	636,960	771,330	18.4%

Budget Highlights

Salaries & Wages

The 12.6% increase was due to the addition of a full-time employee.

Employee Benefits

The 31.0% increase was due to the addition of a full-time employee and an increase in pension contributions.

Contractual Services

The 13.2% increase is due to an increase in cost of liability insurance.

Description

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

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.

2015 Accomplishments

- Patrol Officers responded to over 19,000 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 17 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.
- On two separate occasions our patrol officers entered smoke filled homes saving the lives of residents. A total of three officers were presented lifesaving awards for these efforts.
- The police department adopted the Kane County Naloxone program, an opiate overdose antidote drug, and within a month saved the life of a resident.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing public safety in schools – School Presence
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining a visible presence on school grounds. (OG-4)
Department Goal (Objective):	Keep children safe and reduce the calls for service at all schools within the Village.
Measurement Type(s):	Effectiveness, Efficiency, Equity

Patrol & Response | Village of Hoffman Estates

Hours of foot patrols at different times of the day on school grounds:	2014 Actual	2015 Estimate	2016 Target
	10	83	30
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to children within the community by making patrols highly visible in effort to suppress potential criminal activity.		

Linked Public Service(s):	Providing public safety in schools –Education & Training		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining a current plan of action in all schools in the community. (OG-4)		
Department Goal (Objective):	Keep children safe at all schools within the Village.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Conduct at least one lockdown drill at each district school within the Village per year:	2014 Actual	2015 Estimate	2016 Target
	25	15	17
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to children within the community by partnering with each school to current on sound practices for staff and police in an emergency event.		

Linked Public Service(s):	Providing excellent public safety services – Commercial Properties		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining increased patrols at local businesses. (OG-4)		
Department Goal (Objective):	Enhance the partnership with Village business and the police department by fostering a close and cooperative working relationship to enhance safety and security		
Measurement Type(s):	Effectiveness, Efficiency, Equity		

Patrol & Response | Village of Hoffman Estates

Number of foot patrols on business properties:	2014 Actual	2015 Estimate	2016 Target
	120	82	100
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to local businesses and consumers		

Linked Public Service(s):	Providing excellent public safety services – Business Patrols		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining increased patrols at local businesses. (OG-4)		
Department Goal (Objective):	Enhance the partnership with Village businesses and the police department by fostering a close and cooperative working relationship to enhance safety and security		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of targeted extra patrols at local businesses:	2014 Actual	2015 Estimate	2016 Target
	15	42	15
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to local businesses and consumers for specific purposes		

Linked Public Service(s):	Providing excellent public safety services – Multi-family Residential		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining a visible presence specifically in multifamily residential areas. (OG-4)		
Department Goal (Objective):	Maintain a visible presence by the use of foot patrols and extra patrols targeting multifamily residential areas to enhance safety and security.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		

Patrol & Response | Village of Hoffman Estates

Number of foot patrols and extra patrols in multifamily residential areas:	2014 Actual	2015 Estimate	2016 Target
	35	52	30
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety particularly within multifamily residential areas by making patrols highly visible in an effort to suppress potential criminal activity.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	6,051,272	6,014,720	6,063,260	6,091,780	1.3%
Employee Benefits	3,058,885	3,166,310	3,065,480	3,483,450	10.0%
Misc. Employee Expenses	85,625	110,500	102,580	141,180	27.8%
Commodities	27,377	38,270	36,550	38,760	1.3%
Contractual Services	313,945	338,610	329,920	331,930	-2.0%
Capital Outlay	44,885	58,140	53,590	54,840	-5.7%
Total	9,581,989	9,726,550	9,651,380	10,141,940	4.3%

Budget Highlights

Salaries & Wages

The 1.3% increase is mainly due to increase in court time wages.

Employee Benefits

The 10% increase is due to an increase in pension contributions.

Misc. Employee Expenses

The 27.8% increase was due in part for uniform expenses for newly hired officers and an increase in membership dues in Northern Illinois Police Alarm System-Emergency Services Team (NIPAS-EST).

Commodities

The 1.3% increase is due to an increase in ammunition cost and miscellaneous supply expense.

Contractual Services

The 2% decrease is due to a decrease in equipment maintenance.

Capital Outlay

The 5.7% decrease is due to not purchasing Tasers and OC spray, expenses that happened in FY 2015.

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 4th 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.

2015 Accomplishments

- April was National Distracted Driver Month and the Traffic Section took it very seriously. Numerous TARGETS were conducted throughout the month that focused specifically on driving while talking or texting on a cellphone. A total of 160 cellphone citations were issued during this period.
- During the month of May 2015 the Traffic Section participated in the annual Click it or Ticket campaign. Officers conducted seatbelt TARGETS and issued a total of 159 seatbelt and child restraint tickets.
- On May 19, 2015 the Traffic Section participated in traffic enforcement during Project "Rt. 59 on 5-9." All cities in Illinois that have Rt.59 going through it take part of specialized traffic enforcement on Rt. 59. The Traffic Section issued 21 total citations.
- In an effort to increase our Truck Enforcement, two traffic officers attended training on Truck Enforcement. Due to this, and the cooperation from the Illinois State Police, we are on track to double the amount of fines collected in 2015.
- Valuing the importance of correct child seat installation, over 70 car seats will be installed or checked for safety and recalls.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety traffic services		
Linked Village Board Goal:	Ensure the level of traffic safety to the community. (OG-4)		
Department Goal (Objective):	Conduct education and enforcement through the use of Traffic Accident Reduction Goal Enforcement Team (TARGET) details in high violation areas.		
Measurement Type(s):	Efficiency, Equity		
Number of hours spent on target details:	2014 Actual	2015 Estimate	2016 Target
	129	242	150
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide traffic safety to the community by focusing on high traffic violation areas through the use of Traffic Accident Reduction Goal Enforcement Team (TARGET) details within the Village.		

Linked Public Service(s):	Providing excellent public safety services – Overweight Investigations		
Linked Village Board Goal:	Ensure the level of traffic safety to the community. (OG-4)		
Department Goal (Objective):	Continue truck safety and overweight enforcement program in cooperation with the Illinois State Police in order to help improve the safety of village residents.		
Measurement Type(s):	Efficiency, Equity		
Number of overweight investigations:	2014 Actual	2015 Estimate	2016 Target
	800	692	825
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		

Measurement Explanation:	This measure maintains the police department's ability to provide traffic safety to the community by focusing on commercial vehicle traffic.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	855,197	885,300	722,700	787,330	-11.1%
Employee Benefits	416,125	341,100	326,220	382,430	12.1%
Misc. Employee Expenses	7,310	7,280	4,150	9,180	26.1%
Commodities	3,089	840	800	1,850	120.2%
Contractual Services	291,207	403,350	457,040	510,660	26.6%
Capital Outlay	164	500	400	500	0.0%
Total	1,573,093	1,638,370	1,511,310	1,691,950	3.3%

Budget Highlights

Salaries & Wages

The 11.1% decrease is due to two taskforce officers being reassigned into Patrol.

Employee Benefits

The 12.1% increase is due an increase in pension contributions.

Misc. Employee Expenses

The 26.1% increase is due to budgeted training for Crash Zone Mapping software.

Commodities

The 120.2% or \$1000 increase is mainly due to the purchase of a Portable Breath Test machine and software upgrade for mapping traffic crash reconstructions.

Contractual Services

The 26.6% increase is due to two additional red light cameras that were placed online.

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.

2015 Accomplishments

- The Investigations Division continued to review all Hoffman Estates residents who applied for a concealed carry license and filed objections if necessary.
- The Division increased participation in the Internet Crimes Against Children Task Force Program (ICAC) which was developed in response to the increasing number of children and teenagers using the Internet, the proliferation of child sexual abuse images available electronically, and heightened online activity by predators seeking unsupervised contact with potential underage victims. Members of the Division have received additional training and technology to successfully investigate Internet crimes within our community.
- In June, 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 18 year old subjects 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 \$241,587.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety and investigative services.		
Linked Village Board Goal:	Ensure the level of service to the community by conducting thorough investigations into crimes against persons and their property. (OG-4)		
Department Goal (Objective):	To achieve a case clearance of 76% or greater for all cases assigned.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of cases cleared:	2014 Actual	2015 Estimate	2016 Target
	100%	73%	76%
Type of Measurement Target:	Past Trend Approach		

Investigations | Village of Hoffman Estates

Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.
Measurement Explanation:	This measure maintains the police department's ability to provide resolution to community members.

Linked Public Service(s):	Providing excellent public safety and investigative services.		
Linked Village Board Goal:	Ensure the level of safety to the community by maintaining compliance of previously convicted sexual and violent offenders. (OG-4)		
Department Goal (Objective):	To ensure 100% of registered sex and violent offenders residing in the Village are in compliance with the law.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of offenders in compliance:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		
Measurement Explanation:	This measure maintains the police department's ability to provide safety to the community by exacting full compliance from those deemed necessary by law.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	778,643	794,500	802,050	824,990	3.8%
Employee Benefits	363,097	358,310	350,060	421,010	17.5%
Misc. Employee Expenses	9,560	10,750	10,440	12,930	20.3%
Commodities	635	2,020	1,200	2,050	1.5%
Contractual Services	47,341	52,090	46,270	46,060	-11.6%
Total	1,199,275	1,217,670	1,210,020	1,307,040	7.3%

Budget Highlights

Salaries & Wages

The 3.8% increase is primarily due to the collective bargaining agreement.

Employee Benefits

The 17.5% increase is primarily due to an increase in pension contributions.

Misc. Employee Expenses

Additional training was requested for MCAT, Lead Homicide Investigator, and SRO training schools which accounts for the 20.3% increase.

Commodities

The 1.5% increase is due to an increase in miscellaneous supplies expense.

Contractual Services

The 11.6% decrease is due to the predator computer and T1 line being transferred to the IS Department budget and the lowering of copier lease expenses.

Description

The officer assigned to the Community Relations Division coordinates and conducts public education programs such as Drug, Abuse, Resistance, Education (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 administer 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.

2015 Accomplishments

- Instructed the 10-week D.A.R.E. curriculum to sixteen 5th and 6th 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 5th grade students in local schools, park districts day camps and local day care centers.
- Coordinated the department fundraising initiative for the Special Olympics. Events included: The Law Enforcement Torch Run, Cop on Top, The Polar Plunge, and The World's Largest Convoy. This was the first year in Hoffman Estates for The World's Largest Truck Convoy which was held at the Sears Centre. It was a huge success with 67 trucks participating raising more than \$19,000 for the athletes of Special Olympics Illinois
- 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 children were also given a tour of the police station and police vehicles. Participants were given a demonstration on the police shooting range.
- Coordinated the National Night Out program. This year we had two different sites for National Night Out—Lincoln Prairie School and Seascape Family Aquatic Center. Between the two locations, we were able to reach out to over 250 local kids.

Community Relations | Village of Hoffman Estates

- Continued Neighborhood Watch training which included an additional Neighborhood Watch group in area 2. 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.
- Implemented Bank Robbery Awareness Training for local banks.
- 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.
- Established a Hoffman Estates Police Department Facebook page.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety services – Neighborhood Engagement		
Linked Village Board Goal:	Enhance the level of safety to citizens through neighborhood watch programs. (ST-5)		
Department Goal (Objective):	Attend 80 neighborhood events in the Village of Hoffman Estates		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of neighborhood events attended:	2014 Actual	2015 Estimate	2016 Target
	110	97	80
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains the police department's ability to interact with the community in a positive manner and fosters a culture of community involvement.		

Linked Public Service(s):	Providing excellent public safety services – Student Education		
Linked Village Board Goal:	Educate the community on the dangers of drugs and alcohol through Drug Abuse Resistance Education. (ST-5)		
Department Goal (Objective):	Teach 15 sessions of DARE to students throughout the school year.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of sessions of DARE taught during the school year:	2014 Actual	2015 Estimate	2016 Target
	29	17	15
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains a community program which helps to promote the safety of children and helps them in their decision making process concerning drug and alcohol use.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	-	300	480	300	0.0%
Employee Benefits	-	-	10	-	N/A
Misc. Employee Expenses	608	1,730	1,800	3,350	93.6%
Commodities	9,926	10,500	8,400	9,550	-9.0%
Contractual Services	237	750	450	1,250	66.7%
Total	10,772	13,280	11,140	14,450	8.8%

Budget Highlights

Misc. Employee Expenses

This 93.6% increase of \$1620 is mostly due to the addition of budgeted funds for the Annual National Explorer Competition and slight increase of Explorer membership dues.

Commodities

The 9% decrease is mostly due to the reduction in Citizen Police Academy program costs.

Contractual Services

The 66.7% is due to a \$500 increase in the police bicycle maintenance program along with increases to liability insurance and workers compensation insurance.

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.

2015 Accomplishments

- Continued to enhance our communications system by working with Northwest Central Dispatch and all other communities they service to improve radio communications.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Contractual Services	692,980	735,860	730,000	762,830	3.7%
Total	692,980	735,860	730,000	762,830	3.7%

Budget Highlights

Contractual Services

The 3.7% increase in this area is due to the Northwest Central Dispatch (NWCD) annual assessment fee for 2016.

Description

The Canine Division currently has one canine unit consisting of one officer and one canine partner. Officer Marek and his canine partner Dozer are assigned duty hours that best suit the department's needs. Officer Marek's flexibility in scheduling has allowed the department to handle a wide range of community events. 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.

2015 Accomplishments

- On July 7th 2015, Officer Marek assisted with an investigation of a motorist. A canine search of the motorist's vehicle was initiated. Canine Dozer located 191 grams of crack cocaine. This large find led to charges against the motorist
- In May and October of 2015, our canine team assisted High School District 211 with narcotics searches of the school lockers. No contraband was located.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	98,471	102,030	101,280	104,280	2.2%
Employee Benefits	52,834	52,240	51,370	58,210	11.4%
Misc. Employee Expenses	16,030	1,190	1,550	1,640	37.8%
Commodities	3,061	1,270	770	1,320	3.9%
Contractual Services	5,354	5,250	5,250	5,570	6.1%
Total	175,750	161,980	160,220	171,020	5.6%

Budget Highlights

Salaries & Wages

The 2.2% increase is due to the Collective Bargaining Agreement.

Employee Benefits

The 11.4% increase is due to the changes in police pension contributions.

Misc. Employee Expenses

The 37.8% increase is due to travel and training expenses for the canine officer.

Commodities

This 3.9% increase was budgeted for food for the police canine.

Contractual Services

The increase of 6.1% is due to budgeting for boarding and kenneling.

Description

The Special Services Division represents the funds utilized for Police Department approved hire back details, which are 100% reimbursable from outside entities. Typically, these hire back funds represent overtime worked by police officers and supervisors at various events within the Village. The majority of the expenses are related to 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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	175,570	150,000	180,000	180,000	20.0%
Employee Benefits	2,958	2,680	2,330	2,910	8.6%
Total	178,528	152,680	182,330	182,910	19.8%

Budget Highlights

Salaries

The 20.0 % increase is due to employees working hire back details at the Sears Centre Arena.

Employee Benefits

The 8.6 % increase is due to employees working hire back details at the Sears Centre Arena.

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.

2015 Accomplishments

- Updated and purged the contact manager system which has all the key holder information for businesses within Hoffman Estates
- Completed scanning all of 2006 and 2005 reports.
- Started an electronic method of Officers on patrol who conduct vacation watches to record the data directly into the Reports Management System.
- Started using the field notification system for people who have been trespass warned allowing officers to access this information in real time on the street.
- Continued the effort of cutting down on using paper; started a paperless subpoena notification system for the Police Department personnel, and began a new process for supervisor approval of reports reducing the amount of printed reports forwarded to records.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Maintaining records for public safety services		
Linked Village Board Goal:	Ensure the level of safety to local businesses by maintaining a current list of contact information in the event of emergencies. (Village Board Goals OG-4)		
Department Goal (Objective):	Make contact and update business on-call and owner information annually.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of businesses updated:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		

Police Records | Village of Hoffman Estates

Measurement Explanation:	This measure maintains the police department's ability to provide efficient service to local businesses.		
Linked Public Service(s):	Supervision and Oversight of Departments, Customer Service Response.		
Linked Village Board Goal:	Streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience to residents and businesses (OG-7)		
Department Goal (Objective):	Respond to all personal FOIA requests through Web Q & A within 5 business days and all commercial requests within 21 business days.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percentage of FOIA requests fulfilled within the appropriate legal time frame:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what must be met.		
Measurement Explanation:	This measure maintains the police department's supervision and oversight while responding to citizen and commercial requests and ensures that follow-up action is carried out in an expeditious manner.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	200,731	208,530	198,990	199,950	-4.1%
Employee Benefits	90,109	91,490	86,100	84,900	-7.2%
Commodities	153	800	880	900	12.5%
Contractual Services	28,227	20,850	17,500	18,960	-9.1%
Capital Outlay	299	300	300	300	0.0%
Total	319,519	321,970	303,770	305,010	-5.3%

Budget Highlights

Salaries & Wages

The 4.1% decrease is due to a reduction of a part-time position and the hiring of a replacement employee at base salary.

Employee Benefits

The 7.2% decrease is due to the reduction in health insurance costs.

Commodities

The 12.5% increase constitutes a \$100 increase in printing and binding.

Contractual Services

The 9.1% decrease is due to transferring the CAD support system 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.

2015 Accomplishments

- This year's prescription drug take back program brought in approximately 300 pounds of qualified prescription drugs. These drugs are turned over to the DEA for destruction. The property room therefore was only responsible for 42 pounds of illegal drugs destroyed. This program reduced our drug evidence in the property room by 87% which greatly reduced the cost of drug evidence destruction.
- A new property room manager was hired to replace an unexpected departure. This allowed for an opportunity to involve new methods to intake evidence and improve efficiency.
- Hired 5 part-time front desk employees in order to reduce overtime and allow records personnel to focus on their primary job tasks.
- Completed the bid and purchase process of 8 new squad cars.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	392,626	404,900	387,570	459,940	13.6%
Employee Benefits	278,977	243,430	226,090	218,250	-10.3%
Misc. Employee Expenses	1,019	2,000	1,970	2,010	0.5%
Commodities	1,534	2,390	2,040	2,140	-10.5%
Contractual Services	49,532	50,780	50,760	50,670	-0.2%
Total	723,689	703,500	668,430	733,010	4.2%

Budget Highlights

Salaries & Wages

This 13.6% increase is due to hiring 5 part-time ASO workers to cover the police department front desk on the weekends.

Employee Benefits

This 10.3% decrease in this area is due to cost savings in employee health insurance costs.

Commodities

The 10.5% decrease is due the one time purchase of a document scanner in 2015 which is not a recurring expense for 2016.

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 the Illinois Search and Rescue Counsel, the Northern Illinois Emergency Management Consortium and the Auxiliary Radio Communication Network Response Group, which enhances the overall image and preparedness level of the Village.

2015 Accomplishments

- Served as the lead controller in a functional Emergency Disaster Exercise with Harper College and was an evaluator in an Operation Shaker Emergency Communications Deployment Drill.
- 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).
- Increased Emergency Management Operations by 3 members which is consistent with the goal to grow and improve the EMA Auxiliary Team to better assist the public.
- Update the Village's Emergency Operations Plan and submitted it to Cook County Department of Homeland Security and Emergency Management and the Illinois Emergency Management Agency.
- Implemented a public preparedness and emergency information trailer program which focuses on citizen preparedness. The trailer was deployed 5 times during 2015.
- Received specialized training in areas such as: Risk Analysis, Hazard Mitigation, and ground search techniques involving high risk persons with functional needs.
- Worked with Hanover Township and other Emergency Management Agencies to foster cooperation and joint training.

Emergency Operations | Village of Hoffman Estates

Goals, Objectives and Performance Measures

Linked Public Service(s):	Providing excellent public safety services.		
Linked Village Board Goal:	Educate the residents on disaster preparedness to ensure community safety. (Village Board Goals ST-5)		
Department Goal (Objective):	Conduct public outreach at existing Village events and host disaster preparedness classes.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of events attended and classes hosted:	2014 Actual	2015 Estimate	2016 Target
	14	18	14
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This Performance measure's target level is determined based on the past trend approach. We have analyzed the performance level and multiple quarters of past trends leading up to these current levels and then set a target that represents what can be met.		
Measurement Explanation:	This measure maintains a community program which helps to promote the safety of individuals and creating a safer community.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	25,159	31,860	29,580	33,600	5.5%
Employee Benefits	13,083	6,200	5,910	6,420	3.5%
Misc. Employee Expenses	2,294	22,760	12,700	9,460	-58.4%
Commodities	73	2,250	1,250	1,800	-20.0%
Contractual Services	11,848	62,010	7,270	36,990	-40.3%
Total	52,459	125,080	56,710	88,270	-29.4%

Budget Highlights

Salaries

The 5.5% increase is due to the addition of hours for the part-time employee.

Employee Benefits

The 3.5% increase is due to the addition of hours for the part-time employee.

Misc. Employee Expenses

The 58.4% decrease is due to a reduction in travel and training costs.

Commodities

The 20% decrease is due to a reduction of uniform replacement expenses and the one time purchase of a projector lightbulb in 2015 which was not needed in 2016.

Contractual Services

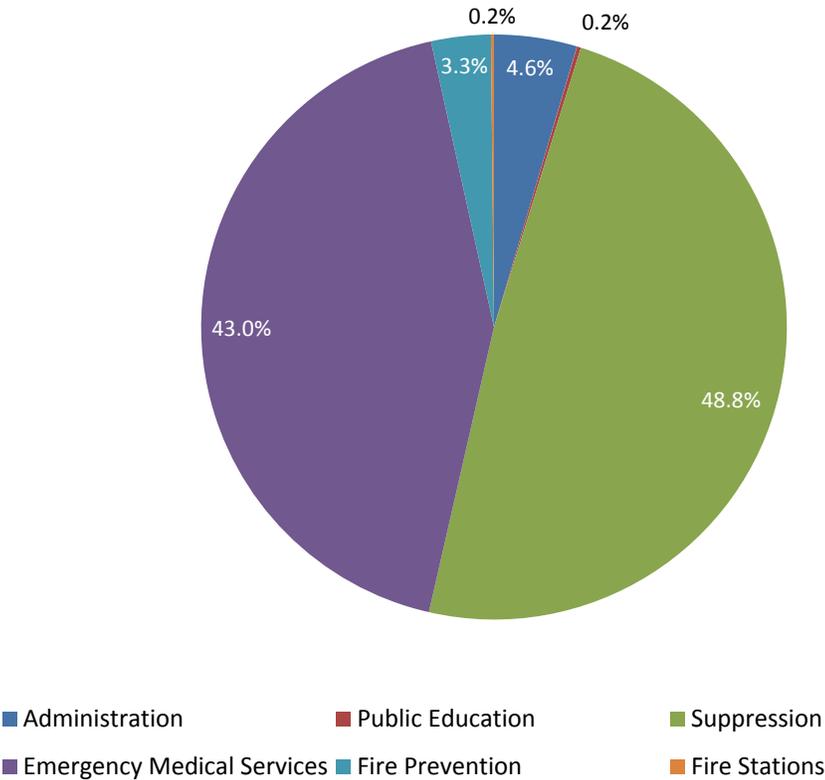
The decrease of 40.3% is due to a reduction of budgeted funds in Emergency Management professional services.

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	\$ 16,847,600
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Annual Expenses by Division



FIRE DEPARTMENT

Annual Expenses by Division

Division	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Administration	752,892	775,730	780,700	771,050	-0.6%
Public Education	37,661	35,090	29,770	37,340	6.4%
Suppression	7,981,295	8,036,360	7,795,080	8,217,340	2.3%
Emergency Medical Services	6,729,993	7,060,510	6,938,140	7,240,170	2.5%
Fire Prevention	622,591	543,500	506,640	553,400	1.8%
Fire Stations	23,971	25,800	25,440	28,300	9.7%
Total	16,148,404	16,476,990	16,075,770	16,847,600	2.2%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	10,005,908	10,262,280	10,070,620	10,404,260	1.4%
Employee Benefits	4,579,812	4,585,120	4,392,610	4,820,860	5.1%
Misc. Employee Expenses	148,149	186,820	175,970	182,690	-2.2%
Commodities	56,113	69,030	65,410	68,130	-1.3%
Contractual Services	1,295,260	1,302,350	1,300,130	1,297,770	-0.4%
Capital Outlay	63,162	71,390	71,030	73,890	3.5%
Total	16,148,404	16,476,990	16,075,770	16,847,600	2.2%

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.

2015 Accomplishments

- Completed negotiations for the Promotional Testing Process section of the 2012-2017 CBA. Promotional test planned for 2016.
- Applied for 1 grant through FEMA – AFG for replacement of the department Self-Contained Breathing Apparatus.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Fire Suppression and Medical Services		
Linked Village Board Goal:	Explore and apply for grant opportunities. (OG-1)		
Department Goal (Objective):	Explore grants specific to fire and EMS services and use those funds to maintain or increase the service delivery to the Village residents, businesses and visitors.		
Measurement Type(s):	Effectiveness, Economy		
Number of grants received over applied for.	2014 Actual	2015 Estimate	2016 Target
	2	2	4
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is four grant applications, or as many as become available, that fund the needs of the department. The Department will dedicate time for the completion, submission and management of all grants available and/or received.		

Fire Administration | Village of Hoffman Estates

Measurement Explanation:	Several agencies including the Federal Emergency Management Agency, Office of the State Fire Marshal and the Department of Homeland Security provide grant opportunities throughout the year. The Fire Department will monitor the grants that become available from these and other agencies and apply for those that may provide funding that meets the needs of the department.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2015 Budget	% Change
Salaries	303,611	295,060	304,440	311,610	5.6%
Employee Benefits	117,010	117,000	113,960	121,500	3.8%
Misc. Employee Expenses	8,164	11,940	10,940	11,940	0.0%
Commodities	4,719	4,730	4,360	4,680	-1.1%
Contractual Services	283,204	312,000	312,000	286,320	-8.2%
Capital Outlay	36,183	35,000	35,000	35,000	0.0%
Total	752,892	775,730	780,700	771,050	-0.6%

Budget Highlights

Salaries & Wages

The 5.6 % increase is due to wage adjustments for full-time employees.

Employee Benefits

The 3.8 % increase is related to an increase in pension contributions.

Commodities

The 1.1% decrease is due to reduction in other supplies.

Contractual Services

The 8.2% decrease is mostly due to in a decrease in IS user charges and miscellaneous equipment repairs.

Description

Public Education is staffed by 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.

2015 Accomplishments

- Completed the 17th 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 contacted over 4500 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 54 people in CPR through 6 classes.

Goals and Objectives

Linked Public Service(s):	Fire prevention and safety		
Linked Village Board Goal:	Promote fire prevention and safety education information throughout the community (ST-5)		
Department Goal (Objective):	Present a minimum of 24 public safety announcements via various media outlets.		
Measurement Type(s):	Effectiveness		
Number of public safety announcements and/or messages distributed:	2014 Actual	2015 Estimate	2016 Target
	19	20	24
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is based on the production approach. Based on the available methods to distribute public safety information, this target represents a reasonable goal.		

Measurement Explanation:	Public Safety Announcements would be made by various means including The Citizen, Village display boards and/or web page, social media and other sources. Announcements include, but not limited to: fire safety, health safety, recalls and seasonal notifications.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	27,659	25,720	21,040	26,030	1.2%
Employee Benefits	4,916	4,960	4,910	5,230	5.4%
Commodities	4,375	3,680	3,080	5,350	45.4%
Contractual Services	710	730	740	730	0.0%
Total	37,661	35,090	29,770	37,340	6.4%

Budget Highlights

Salaries & Wages

The 1.2 % increase is related to continuing education requirements.

Employee Benefits

The 5.4 % increase is due to an increase in pension contributions.

Commodities

The 45.4 % increase is due to a need to restock CPR and AED training materials with the update to policy curriculum.

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.

2015 Accomplishments

- The Fire Department Apparatus Committee completed the replacement of two Fire Department vehicles. Car 4 is the department utility vehicle (pickup truck) located at Station 24 and is used to transport personnel and equipment as well as tow the department rescue boat and hazardous materials trailer. Car 2 is a staff car and is currently assigned to the Deputy Fire Chief. Both vehicles were placed in service in June of 2015.
- The Fire Department Apparatus Committee initiated the purchase process for an aerial ladder tower to be placed in service at Fire Station 22 in 2016. With this purchase, Reserve Truck 24 will be decommissioned.
- The department enhanced the officer development and continuing education program developed in 2013, by adding a laptop computer specific to fire ground simulation training and replacing dated electronics in the Station 22 training room.
- The department continued to improve the officer development and continuing education program.
- Replaced 4 mobile data terminals (MDT) in various department apparatus.
- Continued the cooperative efforts with Public Works in utilizing Water Tower 7 as a department training site.
- Utilized the abandoned Dover Straits building for training prior to the buildings demolition.

Fire Suppression | Village of Hoffman Estates

Goals and Objectives

Linked Public Service(s):	Fire Suppression and Medical Services		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through the provision of excellent public safety services (Village Board Goal OG-4)		
Department Goal (Objective):	Ensure an average response time of 360 seconds for the first arriving apparatus on ALL incidents within the Village.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of the time that average response time of 360 seconds for first arriving apparatus is met.	2014 Actual	2015 Estimate	2016 Target
	77%	86%	90%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on past department performance and response trends and measures overall response within those parameters.		
Measurement Explanation:	Several factors influence total response times. Some are internal and controllable, including apparatus turnout times. Others are external and outside of our control. These include dispatch call handling, travel times and distance. This measures simple, overall response efficiency.		

Linked Public Service(s):	Fire Suppression and Medical Services		
Linked Village Board Goal:	Enhance the Village's operations through employee development and training in customer service, leadership and other core skill sets. (OG-8)		
Department Goal (Objective):	Enroll at least 15 employees in external, advanced level technical training classes/courses.		
Measurement Type(s):	Effectiveness, Efficiency		
Number of personnel attending outside, advanced technical training classes:	2014 Actual	2015 Estimate	2016 Target
	27	20	15
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This measure is based on the benchmark approach and is tied directly to available funding versus average class/course registration costs. The target represents a reasonable attendance goal based on those factors.		
Measurement Explanation:	Advanced technical training would include, but not be limited to: Hazardous Materials, Technical Rescue, Dive Rescue, Fire Investigations and Advanced Suppression Operations.		

Fire Suppression | Village of Hoffman Estates

Linked Public Service(s):	Fire Suppression and Medical Services		
Linked Village Board Goal:	Enhance the Village's operations through employee development and training in customer service, leadership and other core skill sets (OG-8)		
Department Goal (Objective):	Enroll at least 8 employees in external, officer development classes/courses.		
Measurement Type(s):	Effectiveness, Efficiency		
Number of personnel attending outside, officer development classes/courses:	2014 Actual	2015 Estimate	2016 Target
	30	20	8
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This measure is based on the past-trend approach and is tied directly to available funding versus average class/course registration costs. The target represents a reasonable attendance goal based on those factors.		
Measurement Explanation:	Officer development classes include but are not limited to: Fire Officer I, Fire Officer II, Instructor I, Instructor II, Chief Fire Officer, Incident Command, Health and Safety Officer, Safety Officer, NIMS and Command and Control Classes.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	5,174,399	5,194,430	5,058,660	5,255,100	1.2%
Employee Benefits	2,298,762	2,252,390	2,160,990	2,365,880	5.0%
Misc. Employee Expenses	108,938	158,150	148,450	154,900	-2.1%
Commodities	13,460	18,410	15,760	15,890	-13.7%
Contractual Services	367,830	397,690	395,930	410,280	3.2%
Capital Outlay	17,905	15,290	15,290	15,290	0.0%
Total	7,981,295	8,036,360	7,795,080	8,217,340	2.3%

Budget Highlights

Salaries & Wages

The 1.2 % increase is due to CBA wage adjustment.

Employee Benefits

The 5.0 % increase is due to an increase in pension contributions.

Fire Suppression | Village of Hoffman Estates

Misc. Employee Expenses

The 2.1% decrease is due to a reduction in training costs and dues and memberships.

Commodities

The 13.7 % decrease is due to reduction in department coffee service.

Contractual Services

The 3.2 % increase is due to a new copier lease agreement and new report writing software for emergency incidents and.

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.

2015 Accomplishments

- 4 recruit firefighter / paramedics completed the Northwest Community Hospital EMS system entry process and were granted full paramedic privileges.
- Participated in the Northwest Community Hospital non-affiliated paramedic field internship program
- In conjunction with the Village Information Systems department, evaluated computer tablets as a potential replacement for current computers used by department members to complete in-field EMS report writing.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Fire Suppression and Medical Services		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through the provision of excellent public safety services (OG-4)		
Department Goal (Objective):	Ensure an average response time of 360 seconds for the first arriving apparatus on ALL incidents within the Village.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of the time that average response time of 360 seconds for first arriving apparatus is met.	2014 Actual	2015 Estimate	2016 Target
	77%	86%	90%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on past department performance and response trends and measures overall response within those parameters.		
Measurement Explanation:	Several factors influence total response times. Some are internal and controllable, including apparatus turnout times. Others are external and outside of our control. These include dispatch call handling, travel times and distance. This measures simple, overall response efficiency.		

Emergency Medical Services | Village of Hoffman Estates

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	4,322,210	4,576,280	4,543,800	4,638,250	1.4%
Employee Benefits	2,068,284	2,150,040	2,060,820	2,258,640	5.1%
Misc. Employee Expenses	25,584	12,560	12,360	13,060	4.0%
Commodities	17,645	17,550	17,550	17,550	0.0%
Contractual Services	293,374	301,280	300,810	309,870	2.9%
Capital Outlay	2,896	2,800	2,800	2,800	0.0%
Total	6,729,993	7,060,510	6,938,140	7,240,170	2.5%

Budget Highlights

Salaries & Wages

The 1.4% increase is due to CBA wages increases.

Employee Benefits

The 5.1 % increase is due to an increase in pension contributions.

Misc. Employee Expenses

The 4% increase is due to increased costs for paramedic continuing education classes delivered by the EMS system and new hire, system entry testing.

Contractual Services

The 2.9% increase is due to the addition of an EKG monitor maintenance agreement and repairs.

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.

2015 Accomplishments

- Added one investigator to the department team, bringing the total number of OSFM certified fire investigators to 10.
- Completed 1031 fire inspections in 2015 (to date)
- Sprinkler ordinance compliance information sent to 47 remaining non-compliant business occupancies and/or owners.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Fire prevention and safety		
Linked Village Board Goal:	Promote fire prevention and safety education information throughout the community (ST-5)		
Department Goal (Objective):	Present 50 Fire Safety and Prevention programs and/or demonstrations through various means.		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Number of Fire Safety and Prevention programs delivered to the public:	2014 Actual	2015 Estimate	2016 Target
	61	73	50
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This measure's target level is based on past performance. Past years' trends indicate this is a reasonable and attainable number of programs.		
Measurement Explanation:	Fire safety and Prevention programs including but are not limited to: school programs, block parties, Code 3 - after the fire programs, station tours, Village events, HE Park District events, etc.		

Linked Public Service(s):	Fire prevention and safety - Investigations		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and business through provision of excellent public safety services (OG-4)		
Department Goal (Objective):	Determine the cause and origin of all structure fires that occur within the Village within 90 days from the occurrence.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		

Fire Prevention | Village of Hoffman Estates

Percentage of structure fire Village investigations closed within 90 days of occurrence:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	Measurement target is a department established timeframe based on past performance.		
Measurement Explanation:	The measure is established by the department, however, may be influenced by outside agencies involved in some investigations. Involvement of insurance adjustors, the Office of the State Fire Marshal and others may delay the completion of some investigations and reports.		

Linked Public Service(s):	Fire prevention and safety		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and business through provision of excellent public safety services (OG-4)		
Department Goal (Objective):	Ensure all commercial occupancies comply with the Village Ordinance on the installation of fire suppression sprinkler systems.		
Measurement Type(s):	Effectiveness, Equity		
Number of non-compliant commercial occupancies assisted with sprinkler ordinance compliance and made compliant:	2014 Actual	2015 Estimate	2016 Target
	2	2	47
Type of Measurement Target:	Benchmark Approach		
Measurement Target Justification:	This measurement target represents the remaining 47 structures within the Village that are required by Ordinance to have a fire suppression sprinkler system, but remain non-compliant.		
Measurement Explanation:	Distribute initial contact letters and information no later than February 2016 and follow-up contact in fall 2016. Make contact, through various means, with all non-compliant building owners, notifying them of the existing ordinance and established compliance date and track the issuance of permit requests for the installation of these systems.		

Fire Prevention | Village of Hoffman Estates

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	178,028	170,790	142,680	173,270	1.5%
Employee Benefits	90,839	60,730	51,930	69,610	14.6%
Misc. Employee Expenses	5,463	4,170	4,220	2,790	-33.1%
Commodities	486	9,160	9,160	9,160	0.0%
Contractual Services	347,776	285,650	285,650	285,570	0.0%
Capital Outlay	-	13,000	13,000	13,000	0.0%
Total	622,591	543,500	506,640	553,400	1.8%

Budget Highlights

Salaries & Wages

The 1.5 % increase is due to full time wage adjustment.

Employee Benefits

The 14.6% increase is due to re-classing wages from EMS and Fire Suppression to Fire Prevention for the Fourth of July festival.

Employee Expenses

The 33.1% decrease is due to not funding new Fire/Arson Investigator training. The department has achieved the number of investigators needed.

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.

2015 Accomplishments

- During 2015, the Fire Department working with Public Works completed the improvements to Fire Station 21. Funding for this project came from 2015 approved budget and was supplemented by the Foreign Fire Insurance Board and resulted in the remodeling of the crew bunkroom including new carpet, paint and lockers.
- During 2015, the Fire Department working with Public Works completed an interior repainting of Fire Station 23.

Fire Stations | Village of Hoffman Estates

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Commodities	15,428	15,500	15,500	15,500	0.0%
Contractual Services	2,366	5,000	5,000	5,000	0.0%
Capital Outlay	6,177	5,300	4,940	7,800	47.2%
Total	23,971	25,800	25,440	28,300	9.7%

Budget Highlights

Capital Outlay

The 47.2 % increase is due to the need to replace mattresses at Station 23.

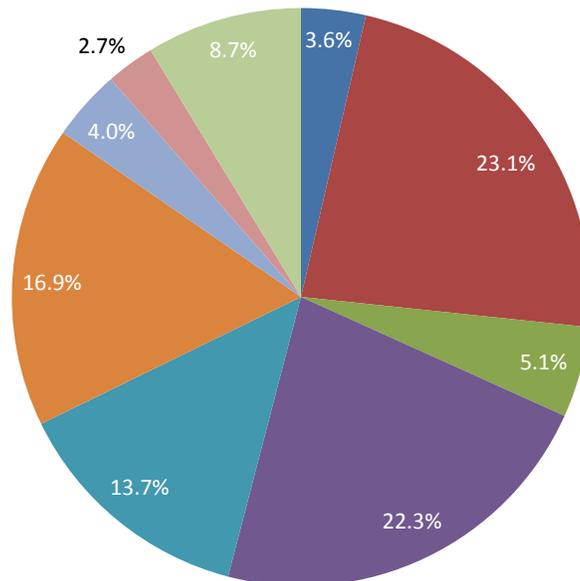
PUBLIC WORKS DEPARTMENT

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

\$7,924,940

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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Administration	255,803	264,490	220,480	285,540	8.0%
Snow & Ice	2,005,320	1,867,970	1,816,440	1,827,990	-2.1%
Pavement Maintenance	380,648	421,170	417,810	402,690	-4.4%
Forestry	2,417,624	2,524,790	2,156,810	1,767,520	-30.0%
Facilities	1,022,359	1,061,600	1,049,750	1,086,140	2.3%
Fleet Services	1,382,739	1,469,800	1,190,510	1,336,180	-9.1%
Fast Action Service Team	275,192	310,000	301,160	314,080	1.3%
Storm Sewers	201,646	225,050	204,270	214,580	-4.7%
Traffic Control	637,967	675,930	669,520	690,220	2.1%
Total	8,579,300	8,820,800	8,026,750	7,924,940	-10.2%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	3,197,061	3,268,580	3,119,410	3,241,270	-0.8%
Employee Benefits	1,380,568	1,409,850	1,333,320	1,338,190	-5.1%
Misc. Employee Expenses	38,643	42,840	40,820	42,760	-0.2%
Commodities	1,251,203	1,242,040	1,025,960	1,051,850	-15.3%
Contractual Services	2,694,284	2,695,400	2,335,930	2,139,060	-20.6%
Capital Outlay	456,624	614,050	609,170	636,450	3.6%
Cost Allocation	(439,084)	(451,960)	(437,860)	(524,640)	16.1%
Total	8,579,300	8,820,800	8,026,750	7,924,940	-10.2%

Description

The Public Works Administration provides management, planning, support, coordination of programs and activities for the Department’s 64 full-time, 2 temporary full time and 4 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.

2015 Accomplishments

- Prepared the Department’s 2016 Budget and Capital Improvement recommendations.
- Provided safety training by coordinating efforts with the Village’s Fire Department and supplied training to all required Public Works personnel.
- Provided monthly progress reports to the Village’s Public Works and Utility Committee outlining accomplishments, material usage and related labor efforts.
- Facilitated contracted services for 2015 sidewalk/curb maintenance program.
- Upgraded all GIS components to the latest technology, putting together new GIS maps for both internal and external use.
- Received, entered and resolved over 3,000 customer service requests through the GovQA system in 2015.
- Tracked the annual re-certification dates and provided notification to property owners for over 3,000 commercial and residential backflow prevention devices.
- Scheduled and coordinated over 115 water meter change-out appointments as of mid-August with a target of 250 for completion in 2015.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	111,815	114,480	114,570	118,010	3.1%
Employee Benefits	54,482	55,680	53,910	55,650	-0.1%
Misc. Employee Expenses	1,338	3,930	3,080	2,530	-35.6%
Commodities	3,132	3,960	3,820	3,960	0.0%
Contractual Services	133,814	128,670	128,160	246,370	91.5%
Cost Allocation	(48,779)	(42,230)	(83,060)	(140,980)	233.8%
Total	255,803	264,490	220,480	285,540	8.0%

Budget Highlights

Salaries & Wages

The 3.1% increase shown is a result of an increase in allocated salaries for non-CBA personnel.

Employee Benefits

The decrease of 0.1% is principally related to lower health insurance costs.

Misc. Employee Expenses

The 35.6% decrease or \$1,400 is due non-reoccurring IPSI supervisor training costs.

Contractual Services

This 91.5% increase or \$117,700 is principally due to higher IS user charges for the Public Works 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 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 center lane miles, 367 cul-de-sacs, 11 parking lots, and sidewalks adjacent to all village buildings. 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.

2015 Accomplishments

- Responded to 47.8 inches of snowfall during the first four months of 2015, requiring 10 separate plowing operations and 8 individual salting operations, utilizing 3,006 tons of salt and 6,204 hours of labor.
- Interviewed, hired and trained 8 external and 11 internal auxiliary snow plow drivers to augment cul-de-sac and parking lot snow plowing operations.
- As a result of new training and industry practices, the increased use of liquids to pretreat roadway salt during snow & ice operations was utilized to help reduce the overall usage of salt.
- Assembled an in-house panel of staff to evaluate new technologies available in snow & ice vehicles and provided a template for current and future equipment replacements.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Snow & Ice Control		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of EMS, fire, police and emergency management service. (OG-4)		
Department Goal (Objective):	To reduce the amount of road salt by 5% from .94 tons of salt used per lane mile per inch of snow to .89		
Measurement Type(s):	Efficiency, Economy		
Total tons of salt used per lane mile per inch of snow	2014 1st Half (3 Months)	2015 2nd Half (3 Months)	2016 Target
	0.63	0.21	0.80
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Our target goal improvements are based on past data related to the usage of roadway salt.		

Measurement Explanation:	We continue to examine emerging technologies, industry trends, procedures and equipment related to the application of roadway salt. By reducing the amount of road salt used the Village lowers the amount of chlorides introduced into the environment and reduces overall costs of the Village's snow/ice program. Our recent numbers are a reflection of changes made to our salting procedures and supervisor/driver training.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	1,015,641	972,530	916,600	1,018,530	4.7%
Employee Benefits	366,442	359,180	337,740	355,030	-1.2%
Misc. Employee Expenses	2,725	2,150	1,900	2,150	0.0%
Commodities	534,659	459,090	486,310	375,400	-18.2%
Contractual Services	85,854	75,020	73,890	76,880	2.5%
Total	2,005,320	1,867,970	1,816,440	1,827,990	-2.1%

Budget Highlights

Salaries & Wages

The 4.7% overall increase shown is a result of an increase for Collective Bargaining Agreement employees per contract, a new winter seasonal program and 2.6% increase in anticipated overtime costs.

Employee Benefits

A decrease of 1.2% is due to lower health insurance costs.

Commodities

An 18.2% decrease or \$83,690 is a result of our current salt surplus left from the previous season.

Contractual Services

There was an increase of 2.5% principally due to higher bid results for the rental of two end-loader tractors during the winter months.

Pavement Maintenance | Village of Hoffman Estates

Description

The Pavement Maintenance Division provides for the maintenance of approximately 158 center lane miles of Village pavement. This is accomplished by 4 full-time maintenance personnel and a shared supervisor. This Division addresses small scale asphalt repairs resulting from utility excavations, pavement failures and inlet rehabilitation. The Division also oversees the annual re-stripping of roadway markings within the Village and contractual street sweeping.

2015 Accomplishments

- Installed 184 tons of hot asphalt material and 37 tons of cold patch material.
- Supervised contractor installation of 145,223 lineal feet of roadway pavement re-stripping throughout the village.
- Completed 120 in-house pavement repairs to date, including storm sewer sites, water/sewer utility crossings, storm inlet repairs and edge line patching.
- Completed 3,270 square feet of curb edge line patching at various locations within the Village, and 8,826 sf. of asphalt repairs.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Improve Pavement Conditions		
Linked Village Board Goal:	Maintain and improve the Village's infrastructure (OG-3)		
Department Goal (Objective):	Maintain the number of labor hours per ton of hot asphalt material installed to less than 6 hours		
Measurement Type(s):	Efficiency		
Labor hours spent per installed ton of hot asphalt	2014 Actual	2015 Estimate	2016 Target
	3	5	6
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to asphalt patching and repair.		
Measurement Explanation:	To reduce the amount of labor spent patching and repairing asphalt failures.		

Linked Public Service(s):	Improve Pavement Conditions		
Linked Village Board Goal:	Maintain and improve the Village's infrastructure (OG-3)		
Department Goal (Objective):	Maintain the number of labor hours per ton of cold asphalt material installed to less than 15 hours		
Measurement Type(s):	Efficiency		

Pavement Maintenance | Village of Hoffman Estates

Labor hours spent per installed ton of hot asphalt	2014 Actual	2015 Estimate	2016 Target
Labor hours spent per installed ton of cold asphalt	12	7	15
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to asphalt patching and repair.		
Measurement Explanation:	To reduce the amount of labor spent patching and repairing asphalt failures. The Department purchased specialized equipment that was placed into service in 2013 to help improve labor efficiencies related to cold asphalt installation. As a result we have been able to reduce the labor hours spent applying cold asphalt.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	234,458	245,300	246,610	252,540	3.0%
Employee Benefits	103,975	120,970	116,260	107,110	-11.5%
Misc. Employee Expenses	3,418	3,420	3,450	3,420	0.0%
Commodities	2,501	2,220	2,220	2,220	0.0%
Contractual Services	36,296	36,960	37,070	37,100	0.4%
Capital Outlay	-	12,300	12,200	300	-97.6%
Total	380,648	421,170	417,810	402,690	-4.4%

Budget Highlights

Salaries & Wages

The 3.0% 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 11.5% is mainly due to lower health insurance costs.

Capital Outlay

This 97.6% decrease or \$12,000 is due to the non-recurring purchase of a Hot Patching Truck Bed for pothole patching in 2015 and no major purchases requested for 2016.

Description

The Forestry and Grounds Division provides maintenance and care of approximately 17,000 Village owned trees and 150 acres of turf. Presently, all turf acres are maintained through contractual services, with staff overseeing and scheduling these operations. The Division is comprised of one Village Forester along with 11 full time staff members which includes 6 certified arborists.

2015 Accomplishments

- The division was awarded Tree City USA recognition. This is the 24th consecutive year the Village has received this honor. In addition, the Village received a Growth Award recognition from the Illinois Department of Natural Resources for the expansion of brush collection programs.
- Continued the annual Arbor Day Program in 2015 with the 3rd grade class from Whitely School, numerous Village officials and staff members attending the tree planting at Arbor Day Park.
- Ash tree removals related to the Emerald Ash Borer (EAB) infestation were completed in 2015 with the exception of 148 trees. These remaining Ash trees consist of trees being treated by residents and Homeowner's Associations as well as 17 trees (Blue Ash) that are not currently showing signs of infestation. Tree removals for 2015 included 370+ in-house and 980 contractual removals.
- The planting of 960+ trees occurred in spring of 2015 with an additional 1000+ trees scheduled for installation in fall of 2015. Over 90% of the plantings were related to EAB replacements.
- Oversaw and performed trimming on approximately 1,400 parkway trees through contractor assistance and in-house staff efforts.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	589,256	656,630	592,210	568,520	-13.4%
Employee Benefits	305,560	300,860	274,550	254,570	-15.4%
Misc. Employee Expenses	14,353	14,090	13,940	15,670	11.2%
Commodities	3,522	4,250	4,150	4,250	0.0%
Contractual Services	1,063,979	975,310	698,310	306,360	-68.6%
Capital Outlay	440,954	573,650	573,650	618,150	7.8%
Total	2,417,624	2,524,790	2,156,810	1,767,520	-30.0%

Budget Highlights

Salaries & Wages

The 13.4% decrease shown is a result of an offset between increases in Collective Bargaining Agreement salaries and the reduction of one temporary full-time position related to the EAB Program.

Employee Benefits

A decrease of 15.4% is related to lower health insurance costs for this program and the reduction of one temporary position.

Misc. Employee Expenses

The 11.2% increase or \$1,580 is for an increase in employee training (IPSI Supervisor Training).

Contractual Services

The 68.6% decrease or \$668,950 is due to a decrease in the budgeted funding for EAB tree services.

Capital Outlay

The 7.8% increase or \$44,500 is due to funding needed for out of warrantee tree replacements as part of the EAB replacement plantings.

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.

2015 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.
- Replaced roofing on the Public Works Center, Fleet Maintenance Building, and the bay section of Fire Station 21 as part of Facilities program to protect Village assets from water damage and loss of thermal efficiency.
- Retrofit Metal Halide lobby lights at the Village Hall with higher efficiency LED lighting and installed automatic controls to further minimize power usage during bright days.
- Bid out for three Public Works Center garage make-up air unit as part of ongoing capital HVAC replacement program.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Improve facility preventative maintenance performance in efficiency and preventive care		
Linked Village Board Goal:	Integrate sustainability into Village operations where feasible. (OG-1)		
Department Goal (Objective):	To maintain an overall preventative maintenance productivity level at or below the established task time frame		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Percentage of time saved performing assigned tasks	2014 Actual	2015 Estimate	2016 Target
	17%	20%	15%
Type of Measurement Target:	Benchmark approach		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to preventative maintenance.		

Facilities Maintenance | Village of Hoffman Estates

Measurement Explanation:	This performance measure was established to measure the efficiency of the facility staff's preventative maintenance program. Positive efficiency percentages reflect tasks done within or below established task times. Negative efficiency percentages reflect productivity levels that have exceeded established task times.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	348,635	346,500	344,900	354,800	2.4%
Employee Benefits	160,998	160,760	156,290	160,390	-0.2%
Misc. Employee Expenses	4,618	4,700	4,690	4,700	0.0%
Commodities	19,540	23,000	23,000	25,500	10.9%
Contractual Services	607,795	645,110	638,350	666,890	3.4%
Capital Outlay	7,700	11,300	10,600	3,000	-73.5%
Cost Allocation	(126,927)	(129,770)	(128,080)	(129,140)	-0.5%
Total	1,022,359	1,061,600	1,049,750	1,086,140	2.3%

Budget Highlights

Salaries & Wages

The 2.4% 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 0.2% is due to a decrease in health insurance costs.

Commodities

The 10.9% increase or \$2,500 was requested to accelerate the electronic document archiving program for Village buildings.

Contractual Services

This 3.4% increase or \$21,780 is principally due to expected increases in building and associated equipment maintenance.

Capital Outlay

The 73.5% decrease or \$8,300 is a result of a non-reoccurring purchase made in 2015 (replacement floor drains at the Public Works Center).

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. Preventative maintenance is the key to lowering downtime, road calls and non-scheduled repairs. The number and pieces of equipment and titled vehicles total over 250. The Division is comprised of 4 full-time mechanics and one supervisor.

2015 Accomplishments

- Received the Automotive Service Excellence (ASE) Blue Seal Award. This is the 15th consecutive year this award has been received by the Village.
- Purchased four new heavy duty replacement trucks for public works.
- Continued inventory reduction plan efforts to reduce overhead costs by stocking less parts and purchasing as needed.
- Auctioned 7 used Village vehicles.
- Equipped 8 Police patrol units with wireless AIMS modules for enhanced fueling operations and reduction of data entry errors.
- Installed GPS telematics units into 117 village vehicles.
- Worked with in-house staff that formed a new truck evaluation committee to provide input and update new plow truck specifications to better meet best management practices regarding snow and ice control.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Provide Equipment Maintenance For Village Departments - Fleet Vehicles		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of EMS, fire, police and emergency management service. (OG-4)		
Department Goal (Objective):	Perform preventative maintenance on the Village Fleet within an average of 300 miles over the manufacturer's recommendation at least 80% of the time		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of vehicle maintenance performed within an average of 300 miles of manufacturer warranty:	2014 Actual	2015 Estimate	2016 Target
	65%	71%	80%
Type of Measurement Target:	Benchmark Approach		

Fleet Services | Village of Hoffman Estates

Measurement Target Justification:	A benchmark approach was utilized as equipment manufacturer's recommend specific maintenance intervals to properly maintain the equipment.
Measurement Explanation:	By maintaining a preventative maintenance schedule that follows manufactures' recommended intervals, the village fleet should experience increased reliability, fewer unscheduled repairs and higher resale values.

Linked Public Service(s):	Provide Equipment Maintenance For Village Departments – Fleet Vehicles		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of EMS, Fire, Police and Emergency management services. (OG-7)		
Department Goal (Objective):	Provide safe, dependable road-worthy vehicles and equipment to all departments		
Measurement Type(s):	Effectiveness, Efficiency		
To perform preventative maintenance on the Village Fleet within an average of 300 miles over the manufacturer's recommendation at least 80% of the time	2014 Actual	2015 Estimate	2016 Target
To perform scheduled repairs for at least 90% of the total number of vehicle repairs made	91%	92%	90%
Type of Measurement Target:	Benchmark Approach		
Measurement Target Justification:	A benchmark approach was utilized as equipment manufacturer's recommend specific maintenance intervals to properly maintain the equipment.		
Measurement Explanation:	A high percentage of scheduled repairs versus unscheduled demonstrates the effectiveness of previous maintenance.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	410,948	430,500	418,940	426,720	-0.9%
Employee Benefits	179,197	184,090	175,610	180,260	-2.1%
Misc. Employee Expenses	4,500	5,440	4,650	4,650	-14.5%
Commodities	674,247	733,470	490,970	623,470	-15.0%
Contractual Services	369,256	380,260	315,060	340,600	-10.4%
Capital Outlay	7,970	16,000	12,000	15,000	-6.3%
Cost Allocation	(263,379)	(279,960)	(226,720)	(254,520)	-9.1%
Total	1,382,739	1,469,800	1,190,510	1,336,180	-9.1%

Budget Highlights

Salaries & Wages

The 0.9% decrease shown is a result of an increase in Collective Bargaining Agreement salaries, one supervisor salary and is offset by a change from a part-time custodian position approved in 2015 modified to a seasonal position.

Employee Benefits

The 2.1% decrease is due to a decrease in health insurance costs.

Misc. Employee Expenses

A 14.5% decrease or \$790 is due to lower travel and training requests from that of 2015.

Commodities

This 15% decrease or \$93,000 is principally due to lower gas & oil expense projections.

Contractual Services

The 10.4% decrease or \$141,580 is primarily due to lower vehicle maintenance projections.

Capital Outlay

The 6.3% decrease or \$1,000 is the offset between the large tire changing machine purchased in 2015 and the Diagnostic Scanner for HD vehicles being requested in 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 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 18 years and has minimized the need to interrupt work activities of other Public Works crews. When available, members also augment other internal work unit labor needs. This Division is comprised of 3 full time personnel and a shared supervisor.

2015 Accomplishments

- Supervised contractor mud-jacking of sidewalk deviations located throughout the Village.
- Prioritized and supervised contractor replacement of over 400 sidewalk squares.
- Responded to 823 residential GovQA requests for services and delivered 109 truckloads of wood chips to residents.
- Set up portable message board signs on 16 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, Objectives and Performance Measures

Linked Public Service(s):	Timely Customer Service Response		
Linked Village Board Goal:	Maintain and improve the Village's infrastructure (OG-3) and improve service delivery (OG-7)		
Department Goal (Objective):	To continue to improve customer service for Village residents		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Respond and close service requests within 24 hours during normal business hours at least 95% of the time	2014 Actual	2015 Estimate	2016 Target
	94%	94%	95%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to FAST response times.		
Measurement Explanation:	To provide an initial field response time in less than 24 hours to residential service requests to improve quality, customer service and safety for Village residents.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	128,602	125,830	123,710	126,400	0.5%
Employee Benefits	47,312	46,820	45,400	46,440	-0.8%
Misc. Employee Expenses	791	850	850	850	0.0%
Commodities	3,897	5,750	5,750	6,950	20.9%
Contractual Services	94,589	130,750	125,450	133,440	2.1%
Total	275,192	310,000	301,160	314,080	1.3%

Budget Highlights

Salaries & Wages

The 0.5% increase shown is a result of an increase in allocated Collective Bargaining Agreement salaries and identified adjustments for CBA members offset by slightly lower overtime wage requests.

Employee Benefits

A decrease of 0.8% is due to a decrease in health insurance.

Commodities

The 20.9% increase or \$ 1,200 is for pole saw and inverter tool requests.

Contractual Services

The 2.1% increase or \$3,950 is primarily due to higher contracted street sweeping costs, as re-bidding occurred in 2015.

Storm Sewers | Village of Hoffman Estates

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”, over 60 miles of creek lines; 4,137 catch-basins; 1105 outlets and 6,479 street inlets. Monthly inspections are performed on all Village drainage ways and lake/pond outfall pipes to reduce the risk of flooding during a heavy rain event. This Division consists of 3 full time personnel and a shared supervisor.

2015 Accomplishments

- Rebuilt 52 storm sewer catch basins/inlets.
- 51 feet of 18” deteriorated storm sewer at Gentry Road was replaced.
- A section of the tributary of the Salt Creek between Ash and Basswood Street will be cleared of vegetation and brush to remove and reduce flow restrictions.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Roadway Safety & Flood Prevention		
Linked Village Board Goal:	Maintain and improve the Village’s infrastructure including storm water management. (OG-3)		
Department Goal (Objective):	Reduce or maintain the number of labor hours used per catch basin rebuild to 25 hours or less (non-consecutive)		
Measurement Type(s):	Efficiency		
Number of labor hours per catch basin rebuild	2014 Actual	2015 Estimate	2016 Target
	20	25	25
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies rebuilding storm sewer catch basins.		
Measurement Explanation:	Catch basin rebuilding improves roadway safety and contributes to the reduction of street flooding during major storms.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	112,922	118,940	106,900	110,700	-6.9%
Employee Benefits	55,538	57,310	53,230	54,780	-4.4%
Misc. Employee Expenses	3,515	3,590	3,590	4,120	14.8%
Commodities	857	1,400	840	1,200	-14.3%
Contractual Services	28,813	43,810	39,710	43,780	-0.1%
Total	201,646	225,050	204,270	214,580	-4.7%

Budget Highlights

Salaries & Wages

The 6.9% decrease shown is a result of lower budgeted overtime projections offset by annual CBA salary increases.

Employee Benefits

The decrease of 4.4% is related to lower health insurance expenses.

Misc. Employee Expenses

The 14.8% increase or \$530 is for an increase in the membership fees to the DuPage River/Salt Creek Workgroup.

Commodities

The 14.3% decrease or \$200 is due to less supplies being requested.

Description

The Traffic Control Division provides maintenance on over 9,000 Village street signs and over 2,500 street lights and Village owned parking lot lighting. This team also installs and maintains 120 seasonal banners four times annually. Other responsibilities include sign fabrications for other departments and sign visibility clearing. This Division is comprised of 4 full time maintenance personnel and a shared supervisor.

2015 Accomplishments

- Responded to 158 requests for street light repairs to date including village facility parking lot lighting.
- Replaced 258 traffic control and guidance signs due to wear, age and vehicle damage/vandalisms. Installed 38 new traffic control signs. Designed and fabricated 148 signs for other Village events.
- Completed 20 streets under the re-posting program.
- Managed and inspected four cycles of Contractor Street sweeping of 282 curb lane miles of roadway.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Roadway Safety & General Security		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses. (OG-4)		
Department Goal (Objective):	Correct reported street light repairs of Village owned lights within 4 working days from date reported at least 90% of the time		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of reported Village owned street light repairs corrected within 4 business days	2014 Actual	2015 Estimate	2016 Target
	87%	90%	90%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to reports of street light outages.		
Measurement Explanation:	Maintain a high level of customer service. The division was unable to achieve this goal for the first two quarters as a result of responding to weather related events (i.e. Snow/Ice).		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	244,783	257,870	254,970	265,050	2.8%
Employee Benefits	107,065	124,180	120,330	123,960	-0.2%
Misc. Employee Expenses	3,384	4,670	4,670	4,670	0.0%
Commodities	8,848	8,900	8,900	8,900	0.0%
Contractual Services	273,887	279,510	279,930	287,640	2.9%
Capital Outlay	-	800	720	-	N/A
Total	637,967	675,930	669,520	690,220	2.1%

Budget Highlights

Salaries & Wages

The 2.8% increase shown is a result of an increase in the Collective Bargaining Agreement and adjustments for a supervisor.

Employee Benefits

A decrease of 0.2% is related to lower health insurance expenses.

Contractual Services

The 2.9% increase or \$8,130 is principally due to the \$7,000 request for pavement markings at Village owned parking lots.

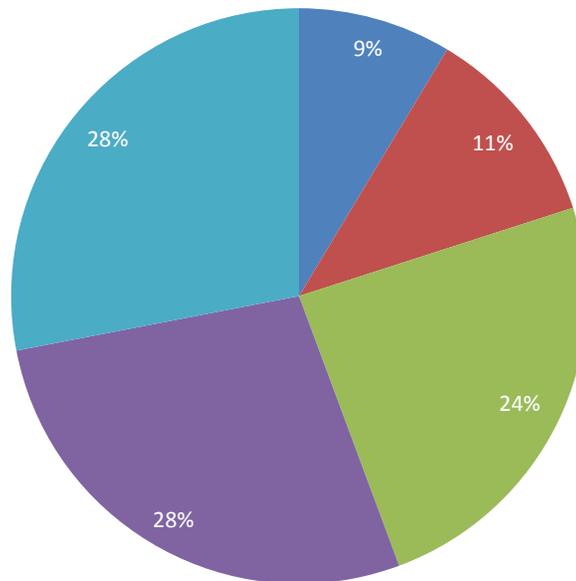
DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department is comprised of five divisions: Administration, Planning, Code Enforcement, Transportation & Engineering, and Economic Development. These divisions coordinate all aspects of commercial and residential 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

\$4,711,100

Annual Expenses by Division



- Administration
- Planning
- Code Enforcement
- Transportation & Engineering
- Economic Development

DEVELOPMENT SERVICES DEPARTMENT

Annual Expenses by Division

Division	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Administration	311,443	386,430	379,720	388,430	0.5%
Planning	616,604	522,670	495,500	515,150	-1.4%
Code Enforcement	936,109	1,196,000	1,133,200	1,219,510	2.0%
Trans. & Engineering	1,188,211	1,268,940	1,234,550	1,245,240	-1.9%
Economic Development	1,533,993	1,307,480	1,183,240	1,342,770	2.7%
Total	4,586,360	4,681,520	4,426,210	4,711,100	0.6%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	2,090,851	2,309,790	2,269,080	2,332,130	1.0%
Employee Benefits	943,851	997,010	954,920	989,920	-0.7%
Misc. Employee Expenses	28,803	49,800	46,090	44,900	-9.8%
Commodities	17,973	20,610	20,520	22,050	7.0%
Contractual Services	1,582,254	1,369,960	1,216,910	1,391,360	1.6%
Capital Outlay	5,124	5,100	3,900	6,450	26.5%
Cost Allocation	(82,497)	(70,750)	(85,210)	(75,710)	7.0%
Total	4,586,360	4,681,520	4,426,210	4,711,100	0.6%

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. Among other duties, the department oversees the Annual Street Revitalization Project, 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, efforts will continue to focus on economic development opportunities throughout the Village, with emphasis on implementing the Business District Plan, in addition to retail in the 59-90 Entertainment District, office and light industrial, and reviewing development projects throughout the Village. Ongoing activities include efforts to complete the full Barrington Road Interchange with Pace Park and Ride, as well as 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 2016, efforts will continue to build upon 2015 success on improving customer service and productivity through improving systems and processes. Also, Administration will continue to mentor new/promoted personnel.

2015 Accomplishments

- In 2013, the Village partnered with the Illinois Tollway and Illinois Department of Transportation in improving the Barrington Road interchange on I-90 to provide full access (from east and west bound). Design began in 2014 with construction beginning in 2015 in conjunction with the rebuilding and widening of I-90. Worked with Pace to incorporate a Park-n-Ride at the interchange. All Tollway related activity is anticipated to be completed by the end of 2016 and the Park-n-Ride should open in early 2016.
- Brought a number of projects through the site plan approval process with final approval and construction underway for a number of large scale commercial, entertainment, and industrial projects including the Adesa Auto Auction, Main Event Entertainment, Trumpf Technology Center, Duluth Trading Company and others.
- Completion of \$5.5 million annual street project using a combination of federal and local funding sources to reconstruct and resurface twenty-one streets across the Village. Reconstructed Bode Road with 80% of the \$2.6 million project covered by a federal Surface Transportation Program grant.
- The Code Enforcement Division continued implementation of the single family rental housing registration and inspection program, conducting inspections on the more than 2,000 properties registered through the program.

- Compiled an existing conditions report as the first phase of an update to the Village’s comprehensive plan, last updated in 2007. The plan is anticipated for development and completion throughout 2016.
- Carried out long-needed improvements to the stormwater system in the Jones/Highland neighborhood using \$900,000 in grant funds from the Metropolitan Water Reclamation District of Greater Chicago (MWRD).
- Completed the Canadian National Railway Noise Mitigation Program by distributing \$700,000 in funds over two years to eligible residents for improvements made to their homes that reduce noise impacts from railroad operations. This program provided a total of \$1.6 million to residents along the CN railroad.
- Coordinated with the Sterling Organization in the Roselle Road TIF and awarded a contract for a traffic signal that will provide better access to the shopping center. Worked with Ala Carte Entertainment in the Barrington Higgins TIF to fill vacancies and renovate three of the five restaurant buildings in the TIF.
- Coordinated with the master developer of 185 acres at the northwest corner of Routes 72 and 59. The area is slated for compact multi-family and single-family residential and commercial mixed-use development.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Administration- Staff Development		
Linked Village Board Goal:	Enhance the Village's operations through employee development and training in customer service, leadership and other core skill sets that will create a cadre of future leaders for the organization (OG-8).		
Department Goal (Objective):	Continue to encourage staff development and performance through effective evaluation and review by completing 100% of employee evaluations in a timely manner.		
Measurement Type(s):	Effectiveness		
Percent of employee evaluations provided within 30 days of due date:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The annual performance evaluation is the primary means of providing performance feedback to employees. It is important to ensure they are adequately and punctually completed.		
Measurement Explanation:	In order to develop potential leaders within the ranks of the Development Services Department, administration encourages staff development through training opportunities and regular performance feedback and assessment with staff. The primary measurement tool used to assess development is the annual performance evaluation.		

Linked Public Service(s):	Administration- Capital Improvement Program		
Linked Village Board Goal:	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 projects. (OG-3)		
Department Goal (Objective):	Improve Village infrastructure including the design and implementation of a comprehensive and continuing revitalization program for Village streets, sidewalks, and stormwater management projects.		
Measurement Type(s):	Effectiveness		
Percent of scheduled department related Capital Improvement Plan projects completed within the year:	2014 Actual	2015 Estimate	2016 Target
	43%	59%	80%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The production approach is most conducive to this performance measure because it considers the amount of work that is completed based on the number of projects that are budgeted for.		
Measurement Explanation:	In 2015, the Development Services Department budgeted for 17 capital improvement projects. These projects are often contingent on available funds, coordination of other governmental agencies, and development activity. Projects are primarily in the Transportation and Engineering Division.		

Linked Public Service(s):	Administration- Alternative Service Delivery		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communications tools to streamline operations, improve service delivery, and foster sustainability (OG-7).		
Department Goal (Objective):	Encourage alternative methods of service delivery and increased use of technology to improve efficiency.		
Measurement Type(s):	Effectiveness, Economy		
Number of innovative programs or service delivery methods to enhance efficiency:	2014 Actual	2015 Estimate	2016 Target
	4	3	3
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The department regularly meets and discusses potential new ways of providing services to ensure it is being responsive. These alternative service delivery methods can save the department time and resources.		

Measurement Explanation:	Given advances in technology and alternative means of providing services, the department regularly explores new ways to more effectively and efficiently conduct business. In 2015, these projects included partnering through the Municipal Partnering Initiative for the Village crack sealing program, making improvements to the building permit application process, and completing 85% of the Jones Highland storm sewer project through MWRD grant funds.
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Linked Public Service(s):	Administration - Public Information		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communications tools to streamline operations, foster sustainability and increase accessibility and convenience to residents and businesses (OG-7).		
Department Goal (Objective):	Promote awareness of development projects, programs, and new businesses twelve times to the public through the use of press, social media, website, and Citizen articles.		
Measurement Type(s):	Effectiveness, Equity		
Number of articles published through Village communication networks:	2014 Actual	2015 Estimate	2016 Target
	8	18	12
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	Generating relevant and interesting development articles is the intent of this performance measure hence why it is measured with the production approach.		
Measurement Explanation:	The Department has a number of channels available to communicate development, construction, and code enforcement information to residents. Taking advantage of each of these channels will ensure the Department is making a concerted effort to communicate with all residents regardless of their preferred communication medium.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	174,117	232,990	230,510	238,510	2.4%
Employee Benefits	65,340	81,900	77,920	80,380	-1.9%
Misc. Employee Expenses	862	4,020	4,020	4,020	0.0%
Commodities	4,533	4,250	4,000	4,000	-5.9%
Contractual Services	66,592	63,270	63,270	61,520	-2.8%
Total	311,443	386,430	379,720	388,430	0.5%

Budget Highlights

Salaries & Wages

The 2.4% increase is due to budgeted annual salary increases.

Employee Benefits

A decrease of 1.9% is due to a decrease in health insurance costs.

Commodities

The 5.9% decrease is due to a slight decrease in office supplies.

Contractual Services

The 2.8% decrease is due to a decrease in IS User Charges partially offset by the addition of a cell phone for the Management Analyst.

Description

The Planning Division works with developers, businesses 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, among a variety of other tasks. 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. Development, demographic and other information is provided to business owners, developers, the general public and other interested parties. The Division drafts Zoning, Subdivision and other municipal code text amendments, as needed.

2015 Accomplishments

- During 2015 there was a significant increase in new development activity as compared to recent years. During the economic downturn, the Village saw roughly one new commercial building built each year, while this year several new projects have begun, with several more planning to start in early 2016. Some of these projects will replace older buildings that have sat vacant, bringing those sites back to a more productive state.
- Planning Division staff has continued to merge work efforts with the Code Enforcement Division to further coordinate permit processing and commercial property maintenance programs. The Development Services Coordinator has worked extensively with Code Enforcement Officers on the rental program, as well as general enforcement activities. The Development Services Technician has spent significant time working on building permit processing and various coordination efforts. These combined efforts has been valuable during position vacancies and extended leave periods for certain employees.
- Division staff worked with other Divisions/Departments to assist with economic development efforts, transportation initiatives, and other projects. These have included assisting with the RTA Transit Task Force, the Barrington Road Interchange, Pace transit planning for the I-90 Park and Ride project, 59-90 Entertainment District signage, and various other projects.
- For several planning/zoning cases, Division staff expedited plan review and scheduling of public hearings to accommodate accelerated developer/business schedules for new construction projects. These included Adesa Vehicle Auction, Main Event, two McDonald's restaurants, Wendy's restaurant, Duluth Trading retail store, Woodfield Acura, Bergman Farm residential, a retail strip center, medical office building and others. In these cases, staff often performed reviews in an expedited manner, and sometimes scheduled hearings in advance of having completed the applications in order to expedite the schedule.
- During 2015 Division staff has worked with developers reviewing conceptual plans and agreements for several large commercial/residential projects, including a 185+ acre development northwest of State Routes 59 and 72, a large mixed use project along Barrington Road south of Golf Road, and significant redevelopment discussions for several commercial properties in the Roselle Road TIF District. These will not result in construction during 2015 calendar year, but could set the stage for work that may begin in 2016 or beyond.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Planning- Planning and Zoning Commission		
Linked Village Board Goal:	Create a thriving and vital local economy with a strong blend of retail, office, clean-industrial, commercial and residential properties (OG-6).		
Department Goal (Objective):	Promote 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 by processing a minimum of 65% of site plan cases through the administrative or staff review process.		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Percent of site plan cases processed through the administrative or staff review process:	2014 Actual	2015 Estimate	2016 Target
	70%	50%	65%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The public meeting site plan process can be time consuming for staff and developers. By aligning proposed projects with approved policies and development standards it prevents simple projects from going through the Planning and Zoning Commission process.		
Measurement Explanation:	It is difficult to avoid sending unique projects to the Planning and Zoning Commission, but diverting as many as possible to the administrative process saves valuable time and resources. Staff is able to review projects that go to the latter to identify potential revisions to the code to continue to move towards a more streamlined review process.		

Linked Public Service(s):	Planning- Site Plan and Subdivision Review		
Linked Village Board Goal:	Create a thriving and vital local economy with a strong blend of retail, office, clean-industrial, commercial and residential properties (OG-6).		
Department Goal (Objective):	Promote development or redevelopment of underutilized properties in a manner that enhances long term fiscal sustainability and provides a high quality of life for Village residents and businesses by processing site plan requests for new developments within 105 days of receipt.		
Measurement Type(s):	Efficiency		
Percent of site plan requests processed within 105 days of receipt:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	Because this performance measure is based on the Division's standard of 105 days from application to approval for site plan applications, this measure uses the production approach.		

Measurement Explanation:	Development projects often require extensive site plan and review from various departments and divisions. This review process includes collaboration with Public Works, Fire, Transportation, Engineering, Code Enforcement, Economic Development and Planning. This process does take time, but by setting the goal of no more than 105 days, it makes Hoffman Estates an efficient and development friendly community.
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Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	430,803	363,180	363,340	371,340	2.2%
Employee Benefits	226,197	179,950	174,700	179,080	-0.5%
Misc. Employee Expenses	2,653	3,660	2,860	3,660	0.0%
Commodities	1,794	2,180	2,100	2,180	0.0%
Contractual Services	2,138	8,700	2,500	7,890	-9.3%
Cost Allocation	(46,981)	(35,000)	(50,000)	(49,000)	40.0%
Total	616,604	522,670	495,500	515,150	-1.4%

Budget Highlights

Salaries & Wages

The 2.2% increase is due to budgeted annual salary increases.

Employee Benefits

A decrease of 0.5% is due to a decrease in health insurance costs.

Contractual Services

The 9.3% decrease is due to a reduction in advertising and publishing of legal notices for public hearings.

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, fire inspections and zoning requirements in order to safeguard and protect the health, safety and general welfare of the residents of Hoffman Estates. The Division performs this responsibility by managing the building permit and inspection process, health and fire inspections, the rental housing registration and inspection program, property maintenance inspections, and other activities. Division staff also assist with many of the unusual and varied requests that are presented at the front counter.

2015 Accomplishments

- Building permit activity for 2015 has trended higher than the previous years, including two summer months that had the highest single-month permit totals since prior to the recession. For the first time in several years, Code staff has reviewed and inspected several new commercial buildings, and several more are preparing to begin construction in early 2016.
- The Division has worked through several position vacancies and extended leave periods for certain employees during the past year. This has required various Division staff members to coordinate and ensure coverage of all necessary work tasks within the Division. Vacancies have primarily impacted annual fire inspections and property maintenance inspections, with various building staff members helping to cover staffing shortages. The Division hired and trained two replacement employees plus one seasonal employee in 2015.
- In mid-2015, the Division completed the first full year of implementation of the new single family rental housing registration and inspection program. During the year, through significant staff efforts to identify unregistered owners and ensure program compliance, there were well over 225 new properties registered, bringing the total to more than 2,000. Also during this year, staff began issuing citations to non-compliant rental property owners, which required establishment of several new court and administrative procedures. Throughout the year, efforts were made to adjust program requirements and procedures based on lessons learned following the program start-up.
- The Division continued to perform a large portion of the annual fire inspections in coordination with the Fire Department, however due to staff vacancies and an increase other workloads, the total number of fire inspections performed is lower than the previous year.
- Health inspections continued to occur on a consistent basis and included further implementation of new State of Illinois food handling permit requirements for all food service employees. The change has required an increase in the amount of time needed for inspections of the higher category facilities where food is prepared because it involves interacting with multiple employees rather than just the on-site manager. During 2015, the Health Officer also began testing the use of a computer tablet to show educational videos for employees, and for entering inspection data into a new software program.

Code Enforcement | Village of Hoffman Estates

Goals, Objectives and Performance Measures

Linked Public Service(s):	Code Enforcement- Building Inspections		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including a responsive Code Enforcement division (OG-4).		
Department Goal (Objective):	Ensure the health, safety and welfare of Village residents and businesses through a responsive building inspection program by conducting 95% of building inspections within 24 hours of notice.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of building inspections conducted within 24 hours of notice:	2014 Actual	2015 Estimate	2016 Target
	98%	95%	95%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	This performance measure is measured using the production approach which encourages staff to be responsive to inspection requests.		
Measurement Explanation:	By setting a goal of conducting buildings within 24 hours of notice it ensures that construction that conflicts with the Village Code does not present an extended threat to the health, safety, and welfare of residents.		

Linked Public Service(s):	Code Enforcement- Fire Inspections		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including a responsive Code Enforcement division (OG-4).		
Department Goal (Objective):	Conduct annual fire inspections for at least 95% of all commercial occupancies.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percentage of commercial occupancy fire inspections completed:	2014 Actual	2015 Estimate	2016 Target
	59%	60%	95%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The measurement target for this performance measure is the production approach. Fire inspections are crucial to the welfare and safety of Village residents and conducting regular inspections makes the Village safer.		
Measurement Explanation:	There are approximately 2,010 total addresses subject to annual fire inspections. This number fluctuates based on businesses opening and closing. There is currently a part time fire inspector position vacant which will make it difficult to meet 2015 goals.		

Code Enforcement | Village of Hoffman Estates

Linked Public Service(s):	Code Enforcement- Health Inspections		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including a responsive Code Enforcement division (OG-4).		
Department Goal (Objective):	Conduct annual health inspections for 100% of all commercial occupancies.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of annual commercial occupancy health inspections completed:	2014 Actual	2015 Estimate	2016 Target
	100%	98%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The measurement target for this performance measure is the production approach. Health inspections are crucial to the health and safety of Village residents and the target will ensure every restaurant and other commercial building in the Village that produces food for public consumption is doing so in a safe and responsible fashion.		
Measurement Explanation:	There are approximately 265 facilities that require a total of approximately 470 planned inspections throughout the year. This number fluctuates based on businesses opening and closing.		

Linked Public Service(s):	Code Enforcement- Property Maintenance Inspections		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including a responsive Code Enforcement division (OG-4).		
Department Goal (Objective):	Conduct 95% of property maintenance inspections within 24 hours of notice.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of property maintenance inspections conducted within 24 hours' notice:	2014 Actual	2015 Estimate	2016 Target
	95%	95%	95%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	This performance measure is measured using the production approach which encourages staff to be extremely responsive to inspection requests. The high volume of property maintenance requires staff to respond quickly and effectively.		
Measurement Explanation:	A highly responsive Code Enforcement division increases the quality of life for all residents. Compliance with adopted Village property maintenance ordinances ensures a safe environment for Village residents and maintains property values. The Division's ability to meet this measure is related closely to the demand for the service and available staff time.		

Code Enforcement | Village of Hoffman Estates

Linked Public Service(s):	Code Enforcement- Residential Rental Registration and Inspection Program		
Linked Village Board Goal:	Ensure the health, welfare and safety of Village residents and businesses through provision of excellent public safety services, including a responsive Code Enforcement division (OG-4).		
Department Goal (Objective):	Through a responsive rental housing licensing and inspection program, conduct inspections on 100% of residential rental properties registered in the program.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Percent of residential rental properties inspected:	2014 Actual	2015 Estimate	2016 Target
	N/A	80%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The Village initiated the single family residential rental housing program in 2014 and 2015 is the first full year of inspections. Conducting at least one inspection of each property will be a major milestone for the program.		
Measurement Explanation:	There are approximately 2,010 total addresses that are licensed through the program. This number fluctuates based on new registrants and owners who choose to no longer rent their properties.		

Linked Public Service(s):	Code Enforcement- Plan Review		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, and increase accessibility and convenience to residents and businesses (OG-7).		
Department Goal (Objective):	Provide high quality and efficient customer service by processing building permit applications within 10 business days.		
Measurement Type(s):	Efficiency		
Percent of plan review and comments sent within 10 business days:	2014 Actual	2015 Estimate	2016 Target
	97%	94%	95%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	This performance measure is measured using the production approach with the needs of the resident in mind. The Code Enforcement Division has to process applications in a timely fashion while still being careful to ensure requests are in compliance with the Village Code.		
Measurement Explanation:	The Village issues 19 major categories of building permits (roofs, siding, driveways, fences, plumbing, etc.) and 5 major categories of fire permits. The Code Enforcement uses SunGard software to track permits internally. Historically, permit volume is highest from late spring through early fall making it more difficult to meet this measure during those months.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	553,908	748,160	725,140	769,560	2.9%
Employee Benefits	276,195	331,120	315,260	315,470	-4.7%
Misc. Employee Expenses	7,314	8,310	8,310	7,870	-5.3%
Commodities	6,294	7,060	8,180	8,250	16.9%
Contractual Services	92,399	101,350	76,310	118,360	16.8%
Total	936,109	1,196,000	1,133,200	1,219,510	2.0%

Budget Highlights

Salaries & Wages

The 2.9% increase is due to budgeted annual salary increases.

Employee Benefits

A decrease of 4.7% is due to a decrease in health insurance costs.

Misc. Employee Expenses

The decrease of 5.3% is due to a slight decrease in dues and memberships.

Commodities

The increase of 16.9% is primarily due to new building permit application forms and additional photocopy expenses.

Contractual Services

The increase of 16.8% is due to an increase in IS User Charges.

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, seek funding opportunities, bicycle and pedestrian infrastructure, and coordination with Pace and other agencies for public transit services. 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 design of 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.

2015 Accomplishments

- Construction began on the bridge for the Barrington Road full interchange. This was the result of the Village's lead role in the development of Phase II engineering plans which were used by the Illinois Tollway to bid and award the work.
- The Village's Transit Improvement Task Force made progress towards identifying potential transit service options as part of the 2016 budget process.
- Phase I approval was received from IDOT on four federal surface transportation program funded projects. For the first time, the Village is applying for federal funds to assist with resurfacing of eligible streets. The total cost is approximately \$2.75 million and if federal funds are allocated for all four streets, they would amount to \$2.2 million.
- Through coordination with Pace and the Illinois Tollway, significant progress was made on development of the new Park & Ride on I-90 with associated pedestrian access.
- The Bode Road reconstruction project, funded with 80% federal Surface Transportation Program funds was completed on time and under the budget amount. Federal funds accounted for approximately \$2 million of the \$2.5 million project.
- The 2015 Street Rehabilitation project completed reconstruction of ten streets and resurfacing of another thirteen streets.
- Utilizing a grant through MWRD, improvements to the Jones / Highland storm sewer project were completed on time and under the budget amount. The total cost of about \$1.2 million was

funded through a \$900,000 grant with the balance paid by the Village Stormwater Improvement Fund.

- A request for proposals to conduct storm sewer evaluations to assist with creating a short and long term stormwater management program was released. The goal is to retain a consultant by the end of the year.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Transportation and Engineering- Barrington Road Interchange Project		
Linked Village Board Goal:	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. (OG-3)		
Department Goal (Objective):	Maintain high-quality road infrastructure through completing the design and construction of projects on time and within project budgets by monitoring progress of the Barrington Road Interchange.		
Measurement Type(s):	Effectiveness		
Percent of the Barrington Road Interchange Project complete:	2014 Actual	2015 Estimate	2016 Target
	10%	50%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	The Barrington Road Interchange construction project is the largest capital improvement project currently underway in the Village. The production approach is used for this measure to track construction progress.		
Measurement Explanation:	In 2014, the Village partnered with the Illinois Tollway and the State of Illinois paying \$5 million of the \$68 million cost to reconstruct the Barrington Road interchange providing both east and westbound access. While construction on the project is managed by the Tollway, once completed in late 2016, it will present new development opportunities for the Village.		

Linked Public Service(s):	Transportation and Engineering- Street Revitalization Program		
Linked Village Board Goal:	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. (OG-3)		
Department Goal (Objective):	Maintain high-quality road infrastructure through completing the design and construction of projects on time and within project budgets.		
Measurement Type(s):	Effectiveness		
Percentage of streets in annual project finished to surface layer:	2014 Actual	2015 Estimate	2016 Target
	95%	100%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	Ensuring construction projects are completed on time and within budget justifies using the production approach for this performance measure.		
Measurement Explanation:	The Village's Annual Street Revitalization Program typically involves in excess of \$5 million to reconstruct and resurface streets around the Village. Ensuring entire projects are completed on time and within budget ensures additional streets can be constructed from year to year.		

Linked Public Service(s):	Transportation and Engineering- Taxi Coupon Discount Program		
Linked Village Board Goal:	Cooperate with local agencies to identify and implement initiatives to improve all modes of public transit throughout the Village. (OG-2)		
Department Goal (Objective):	Improve transit and mode choice options for individuals that live and work in Hoffman Estates by increasing registration in the Taxi Coupon Discount Program.		
Measurement Type(s):	Effectiveness, Equity		
Percent increase in registrants for the Taxi Coupon Discount Program from previous year.	2014 Actual	2015 Estimate	2016 Target
	5%	8%	5%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This is measured using the past trend approach because it considers how much the Taxi Discount Program is growing in usage and functionality from year to year.		
Measurement Explanation:	The Village's Taxi Discount Program provides additional transit options for low income, disabled, and senior citizens in the Village of Hoffman Estates. Raising awareness of the program and increasing enrollment will result in the program more effectively addressing its primary goals.		

Linked Public Service(s):	Transportation and Engineering- Drainage Investigation Program		
Linked Village Board Goal:	Maintain and improve the Village's infrastructure, including designing, funding and implementation of a comprehensive and continuing revitalization program for stormwater management projects. (OG-3)		
Department Goal (Objective):	Improve efficiency of drainage investigations by responding to drainage inquiries within 10 working days.		
Measurement Type(s):	Efficiency		
Percent of drainage inquiries responded to within 10 working days:	2014 Actual	2015 Estimate	2016 Target
	100%	100%	100%
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	It is the intent of the Division to provide drainage investigations to all residents that are interested. Doing so in an efficient manner reduces the likelihood of flooding.		
Measurement Explanation:	The Village of Hoffman Estates offers a free drainage investigation service to residents interested in making improvements to their property. The Division tracks the time it takes between inquiry and investigation.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	767,178	795,630	781,300	778,870	-2.1%
Employee Benefits	292,590	318,570	304,370	329,780	3.5%
Misc. Employee Expenses	3,123	11,960	8,750	6,400	-46.5%
Commodities	4,082	5,820	5,430	6,570	12.9%
Contractual Services	116,114	131,860	130,800	117,170	-11.1%
Capital Outlay	5,124	5,100	3,900	6,450	26.5%
Total	1,188,211	1,268,940	1,234,550	1,245,240	-1.9%

Budget Highlights

Salaries

The decrease of 2.1% is due to a retirement which will result in lower costs.

Employee Benefits

An increase of 3.5% is due to changeover of health insurance benefit where the employee was previously taking a health insurance waiver.

Misc. Employee Expenses

As AutoCAD training was completed in 2015, there is a 46.5% decrease in need for 2016.

Commodities

The increase of 12.9% is due to an increase in photocopy expenses related to the annual street program.

Contractual Services

The decrease of 11.1% is due to a retirement which decreased the IS User Charges.

Capital Outlay

One time Division equipment purchases for 2016 include upgrades to monitors and video cards on computers used for AutoCAD and GIS activities.

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.

2015 Accomplishments

- Negotiated two economic incentives to assist with the development of Main Event and Duluth Trading Company in the Entertainment District.
- Coordinated closely with the Sterling Organization on redevelopment concepts for the Hoffman Plaza Shopping Center.
- Worked with General Government to create internal Communications and Marketing Guidelines which helps to coordinate efforts to promote the Village and all events. Additionally, articles, ads, and promotional materials were created to tout the Village.
- Developed a clean, attractive new website for www.59-90.com to promote the Poplar Creek at 59-90 Entertainment District.
- Continued the Business Retention and Expansion program to connect with the major business investors in the community.
- Worked on a new booth design and promotional materials for the ICSC RECon show in Las Vegas. 21 meetings were scheduled and another 12 cold call or booth walk-up meetings occurred at the show. The show had a very positive tone with many current projects and potential projects on the horizon.
- Assisted several small businesses to open, including the Hoffman Estates Beer Garden which leased space at the Village Green and shared revenues with the Village.
- Sponsored the GCAMP non-profit organization to promote manufacturing workforce development in the local high schools and community colleges.
- Assisted to bring the Chicago Bulls D-League team to the Sears Centre Arena.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Economic Development- Business Retention		
Linked Village Board Goal:	Maintain a strong blend of all commercial development (OG-6)		
Department Goal (Objective):	As part of retention efforts, conduct formal visits to at least 20 Hoffman Estates businesses.		
Measurement Type(s):	Effectiveness, Efficiency, Equity		
Number of formal visits conducted with Hoffman Estates businesses:	2014 Actual	2015 Estimate	2016 Target
	15	13	20
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	After analyzing the past couple years of business outreach this performance measure's target is based upon the past trend approach. Reviewing the amount of staff time available to reach out, meet and follow up from the meetings helped determine the target objective.		
Measurement Explanation:	Visiting a business can be in a formal interview/tour form, if visiting for a first time or an informal setting such as a lunch meeting, if reconnecting. However, this objective does not include meeting a business owner at a networking function or casual event.		

Linked Public Service(s):	Economic Development- Retail Occupancy		
Linked Village Board Goal:	Maintain a strong blend of all commercial development (OG-6)		
Department Goal (Objective):	Maintain a reasonable annual Village retail occupancy rate of 88% or above.		
Measurement Type(s):	Effectiveness, Efficiency		
Retail occupancy rate:	2014 Actual	2015 Estimate	2016 Target
	87%	87%	88%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This measurement target is a post-trend approach after analyzing the performance level and multiple quarters of post trends leading up to these current levels and then setting a target that represents a reasonable degree of improvement.		
Measurement Explanation:	The data to analyze this measurement will come from the Village's database of vacancies within shopping centers and stand-alone retail buildings. The benchmark of 88% was established based on professional vacancy data sets in Northwest suburbs.		

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

Economic Development | Village of Hoffman Estates

Linked Public Service(s):	Economic Development- Corporate and Office Occupancy		
Linked Village Board Goal:	Maintain a strong blend of all commercial development (OG-6)		
Department Goal (Objective):	Maintain a reasonable annual Village office occupancy rate above 82%.		
Measurement Type(s):	Effectiveness, Efficiency		
Office occupancy rate:	2014 Actual	2015 Estimate	2016 Target
	81%	80%	82%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This measure target is a post-trend approach after analyzing the performance level and multiple quarters of post trends leading up to these current levels and then setting a target that represents a reasonable degree of improvement.		
Measurement Explanation:	The data to analyze this measurement will come from the Village's database of vacancies within office and industrial buildings. The benchmark of 82% was established based on professional vacancy data sets for the Northwest suburbs.		

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

Linked Public Service(s):	Economic Development- Industrial Development		
Linked Village Board Goal:	Maintain a strong blend of all commercial development (OG-6)		
Department Goal (Objective):	Attract at least one new industrial company to the Village of Hoffman Estates		
Measurement Type(s):	Effectiveness, Efficiency		
Number of industrial companies recruited:	2014 Actual	2015 Estimate	2016 Target
	N/A	2	1
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	This measure target is a post-trend approach after analyzing the performance level and multiple quarters of post trends leading up to these current levels and then setting a target that represents a reasonable degree of improvement.		
Measurement Explanation:	This is a market driven measure but still a good goal for which to aim. Staff attends conferences, trade shows and networking events to create relationships with brokers and developers which may or may not lead to a new company. Staff also advertises and promotes the Village as a great place to run a company.		
Linked Public Service(s):	Economic Development- Development in the TIF and EDA		

Linked Village Board Goal:	Continue the revitalization of shopping centers through use of public-private partnerships (ST-8)		
Department Goal (Objective):	Promote development and redevelopment through private and public expenditures within TIF districts and the EDA by carrying out at least five projects		
Measurement Type(s):	Effectiveness, Economy		
Projects carried out in TIF districts and EDA:	2014 Actual	2015 Estimate	2016 Target
	2	4	5
Type of Measurement Target:	Production Approach		
Measurement Target Justification:	Given that this measurement is based upon the private sector's time, money and other market variables this is a production approach target.		
Measurement Explanation:	Any investment that directly or indirectly promotes and aids redevelopment, immediately or in the future, by a public or private entity constitutes a project.		

**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	2014 Actual	2015 Budget	2015 Estimate	2015 Budget	% Change
Salaries	164,845	169,830	168,790	173,850	2.4%
Employee Benefits	83,530	85,470	82,670	85,210	-0.3%
Misc. Employee Expenses	14,852	21,850	22,150	22,950	5.0%
Commodities	1,270	1,300	810	1,050	-19.2%
Contractual Services	1,305,012	1,064,780	944,030	1,086,420	2.0%
Cost Allocation	(35,516)	(35,750)	(35,210)	(26,710)	-25.3%
Total	1,533,993	1,307,480	1,183,240	1,342,770	2.7%

Budget Highlights

Salaries & Wages

The 2.4% increase is due to budgeted annual salary increases.

Employee Benefits

A decrease of 0.3% is due to a decrease in health insurance costs.

Misc. Employee Expenses

An increase of 5.0% is due to some items being reorganized to more accurately reflect expenditures. For example, monies were moved from Advertising & Publicity to reflect the actual logistic costs of trade show attendance.

Commodities

The decrease of 19.2% is a reduction in costs for periodicals and publications.

Cost Allocation

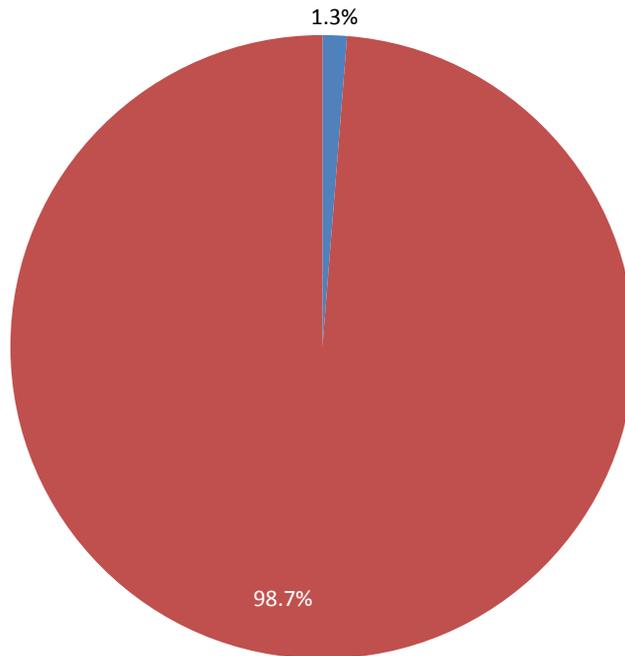
Cost Allocations are payments by funds responsible for a particular cost to the fund that initially paid the cost. To accommodate for these types of transactions, we must show the amount as an expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund. Shown above is a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

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

Total Budget	\$ 709,420
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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.

2015 Accomplishments

- Nursing staff provided 4,573 patient visits, which included 1,177 vaccinations for youth, 1,306 preventive health screens (blood pressure, hemoglobin, glucose, heart rate, and 2,119 preschool vision and hearing screens.
- Provided 742 flu vaccinations to Village Employees and the community.
- Clinical psychology staff completed 950 patient contacts, and provided 1,968 hours of individual counseling, 45 hours of couples counseling, and 93 hours of family therapy.
- Maintained partnership with School District 54 to provide counseling services for underserved families. Seven families received services.
- Worked the Hoffman Estates Opportunity Center (HEOC) – Advisory team to plan and implement mental health services at the Hoffman Education Center. Facilitated two groups in art therapy and social skills for teens.
- Through the department's prevention and outreach services at area schools and Vogelei Teen Center, HHS provide more than 1,600 client contacts.
- Assisted 31 resident with financial assistance through the Salvation Army Extension program.
- Assisted 37 individuals with signing up for the Nicor Gas Sharing program.
- Collected 52 pints of blood though two blood drives.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Counseling services		
Linked Village Board Goal:	Ensure the health, welfare, and safety of Village residents and businesses through the provision of excellent public safety services (O-G 4)		
Department Goal (Objective):	Maintain a minimum of 2100 mental health treatment service contacts.		
Measurement Type(s):	Effectiveness		
Number of treatment contacts for clients	2014 Actual	2015 Estimate	2016 Target
	2,538*	2,169	2,100
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	The performance measure is based on the past trend approach standard of treatment engagement for community members receiving mental health services through HHS. Treatment is defined as the number of sessions attended and will be compared to the average number of sessions provided from the past 5 years.		
Measurement Explanation:	This measure will help ensure service delivery and client engagement. By measuring the number of sessions attended per year and comparing it to the average number of sessions for the past 5 years, HHS can ensure client retention and that services are being utilized by the community. *One additional post-doctoral intern stayed on for an extra year.		

Linked Public Service(s):	Adult Health Services		
Linked Village Board Goal:	(OG-4) Ensure the health, welfare, and safety of Village residents and businesses through the provision of excellent public safety services		
Department Goal (Objective):	Maintain a minimum of 2370 affordable prevention services for adults-- vaccines and adult health clinics.		
Measurement Type(s):	Effectiveness, Equity		
Number of contacts at adult health clinics and vaccinations provided.	2014 Actual	2015 Estimate	2016 Target
	2,397	2,336	2,370
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	The measurement will be based on actual number of encounters documented by clinic attendance in the monthly report. Target was established based on the average number of contacts and programming over the past 2 years.		

Measurement Explanation:	This measurement will assure that participating adults are able to receive proper immunizations and screenings during monthly clinics. By monitoring adult vaccination completion rates, vaccine preventable diseases are minimized for the client and community. Contacts indicate immunizations and screenings provided at adult health clinics.
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Linked Public Service(s):	Child and adolescent vaccination clinics		
Linked Village Board Goal:	(OG-4) Ensure the health, welfare, and safety of Village residents and businesses through the provision of excellent public safety services		
Department Goal (Objective):	Maintain a minimum vaccination completion rate of 1100 immunizations.		
Measurement Type(s):	Effectiveness, Equity		
Number of immunizations given at youth health clinics	2014 Actual	2015 Estimate	2016 Target
	1,097	1,309	1,100
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	The measurement will be based on actual vaccine completion rates documented in the Illinois Department of Public Health I-CARE Registry. The target rate is based on the average vaccine completion rates over the past 5 years.		
Measurement Explanation:	This measurement will assure that participating youth are able to receive proper immunizations during monthly clinics. By monitoring the vaccination completion rates, vaccine preventable diseases are minimized and the likelihood of a child being unable to attend the first day of school due to not having the required vaccinations will be reduced.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	401,856	416,930	410,570	438,120	5.1%
Employee Benefits	184,848	188,860	179,870	189,020	0.1%
Misc. Employee Expenses	3,539	3,750	3,750	4,380	16.8%
Commodities	19,891	32,600	29,530	25,400	-22.1%
Contractual Services	63,489	62,530	71,490	52,500	-16.0%
Total	673,622	704,670	695,210	709,420	0.7%

Budget Highlights

Salaries & Wages

The 5.1% increase is due to cost of living increases for staff as well as addition of one part-time staff therapist.

Employee Benefits

The increase of 0.1% is due to the addition of a part-time staff therapist.

Misc. Employee Expenses

The 16.8% increase is due to renewal of licensing fees for IL Department of Nursing registration, IL Department of Regulations for Psychologists, and CLIA (Certificate of Waiver-Federal) which renew every two years. These renew again in FY 2018.

Commodities

The 22.1% decrease is due to items previously budgeted for replacement (monitor for live supervision) and a reduction in school outreach & programming budget.

Contractual Services

The 16.0% decrease is due to the decrease in budgeted APA Accreditation Grant application fees.

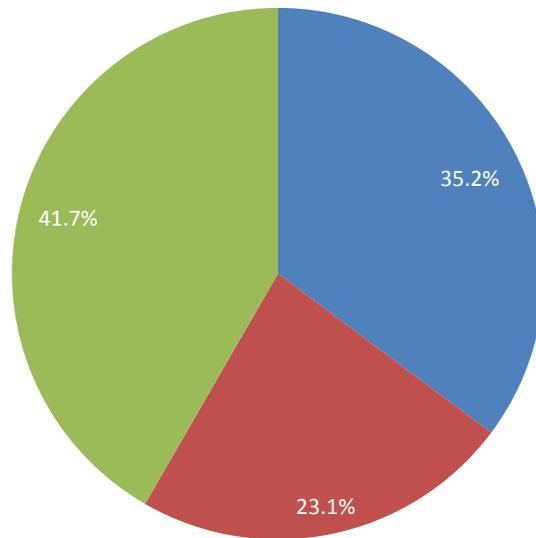
BOARDS & COMMISSIONS

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

\$477,060

Annual Expenses by Commission



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

BOARDS & COMMISSIONS

Annual Expenses by Commission

Commission	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Fourth of July Commission	195,938	175,280	155,280	167,950	-4.2%
Fire & Police Commission	46,977	95,180	27,660	110,290	15.9%
Misc. Boards & Commissions	179,410	202,190	171,980	198,820	-1.7%
Total	422,325	472,650	354,920	477,060	0.9%

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	41,111	56,750	40,630	51,800	-8.7%
Employee Benefits	29,327	29,990	28,730	30,420	1.4%
Misc. Employee Expenses	375	1,880	1,100	1,880	0.0%
Commodities	2,904	1,680	1,690	2,050	22.0%
Contractual Services	348,608	382,350	282,770	390,910	2.2%
Total	422,325	472,650	354,920	477,060	0.9%

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.

2015 Accomplishments

- Completed Police entry level testing for positions of probationary police officer which culminated in the hiring of four (4) new probationary police officers in 2015.
- Promotion of three (3) police officers to the rank of Sergeants and one (1) Sergeant to the rank of Lieutenant in 2015.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	-	15,800	-	10,000	-36.7%
Employee Benefits	-	-	-	770	N/A
Misc. Employee Expenses	375	1,880	1,100	1,880	0.0%
Commodities	243	750	300	550	-26.7%
Contractual Services	46,359	76,750	26,260	97,090	26.5%
Total	46,977	95,180	27,660	110,290	15.9%

Budget Highlights

Commodities

The 26.7% decrease is mainly attributed to the reduction of recruitment posters.

Contractual Services

The police department budgeted \$40,000 for promotional exams in 2016 and \$9,490 for new hiring, psychological and medical exams.

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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Contractual Services	195,938	175,280	155,280	167,950	-4.2%
Total	195,938	175,280	155,280	167,950	-4.2%

Budget Highlights

Contractual Services

The 4.2% decrease for 2016 is a reflection of some miscellaneous activities that were eliminated and a reduction on sponsor banners and grounds and facilities cost.

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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Sister Cities	20,491	20,800	18,350	23,170	11.4%
Commission for Seniors	7,273	8,950	7,460	8,960	0.1%
Youth	5,860	2,500	2,400	2,500	0.0%
Emerging Technologies	9	500	500	500	0.0%
Historical Sites	929	1,900	1,350	1,900	0.0%
Cultural Awareness	2,967	4,000	4,000	8,000	100.0%
Arts	24,403	26,090	24,090	27,090	3.8%
Utilities	9	200	200	200	0.0%
Sustainability	175	680	600	600	-11.8%
Local Historian	-	250	250	250	0.0%
Celebration	4,995	10,450	10,450	10,450	0.0%
Economic Development	4,900	5,000	2,000	5,000	0.0%
Children's Memorial	64	100	100	100	0.0%
Comm. for the Disabled	1,402	3,030	2,610	3,030	0.0%
Celtic Festival	8,238	8,750	8,750	8,750	0.0%
Platzkonzert Commission	24,475	37,000	18,000	25,250	-31.8%
Total	106,191	130,200	101,110	125,750	-3.4%

Annual Expenses by Class

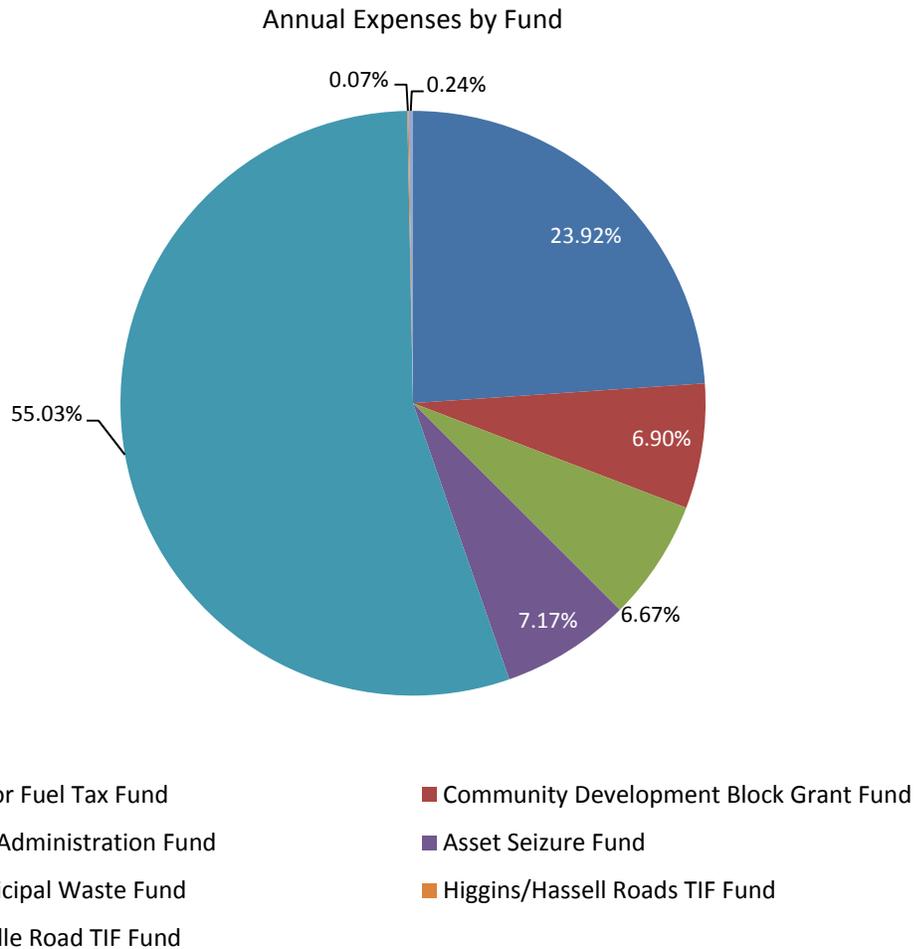
Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	41,111	40,950	40,630	41,800	2.1%
Employee Benefits	29,327	29,990	28,730	29,650	-1.1%
Commodities	2,661	930	1,390	1,500	61.3%
Contractual Services	106,311	130,320	101,230	125,870	-3.4%
Total	179,410	202,190	171,980	198,820	-1.7%

SPECIAL REVENUE FUNDS

Special Revenue Funds include the following funds: Motor Fuel Tax Fund, Community Development Block Grant Fund, Economic Development Area Administration 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 and Emergency 911 Fund are not included in the chart below because distributions from these funds are based on property tax payments received and are undetermined at this time.

Total Budget	\$5,271,640
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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.

2015 Accomplishments

- The Police Department estimates \$250,000 dollars in seizure funds earmarked to the Village Police Department.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Fines	-	650	500	500	-23.1%
Federal Seizures	162,256	345,710	241,010	356,450	3.1%
Investments Earnings	(3,228)	400	400	400	0.0%
Miscellaneous	800	-	-	-	N/A
Total Revenues	159,828	346,760	241,910	357,350	3.1%
Expenditures					
Salaries	125,529	129,030	128,970	132,030	2.3%
Employee Benefits	18,742	18,540	18,210	18,450	-0.5%
Misc. Employee Expenses	550	11,000	-	11,000	0.0%
Contractual Services	17,574	29,950	23,950	37,940	26.7%
Commodities	-	-	-	3,500	N/A
Capital Outlay	101	95,310	-	85,900	-9.9%
Transfers Out	-	79,880	79,880	89,130	11.6%
Total Expenditures	162,497	363,710	251,010	377,950	3.9%
Net Revenues over Expenditures	(2,668)	(16,950)	(9,100)	(20,600)	21.5%

Community Development Block Grant | Village of Hoffman Estates

Description

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

For Program Year 2015 (October 1, 2015 through September 30, 2016), the total new allocation for the year is \$246,395, 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 \$91,000 in unexpended funds from previous years will be allocated for the rehabilitation of eligible homes over the course of the 2015 program year. An additional \$200,000 will be available for infrastructure improvements and will be dedicated to offset the cost of the 2016 street project, reconstructing a street in a low to moderate income neighborhood. The Village has also allocated \$24,000 for improvements to public facilities and will use those funds to make critical improvements to the former Village Hall facility at 640 Illinois Blvd, which is now leased to the Children's Advocacy Center of North and Northwest Cook County.

A total of \$49,000 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 reimbursement of publication, mailing, and other administrative costs.

2015 Accomplishments

- Joined the Cook County HOME Consortium, granting the Village's HOME fund allocation to Cook County and potentially making low to moderate income Hoffman Estates residents eligible for County programs. The County uses these funds for home rehabilitation, rental assistance, first time homebuyer, and other housing related programs.
- Updated and submitted the Village's five-year Consolidated Plan for 2015-2019, setting the CDBG funding priorities, goals, and objectives for the next five years. Communities that receive funding from the US Department of Housing and Urban Development are required to update this plan every five years.
- One home was rehabilitated through the housing rehabilitation program in partnership with the Northwest Housing Partnership.
- CDBG funding was used to offset the cost of reconstructing Newark Lane as part of the Village's 2015 street revitalization program.

Community Development Block Grant

Village of Hoffman Estates

Goals, Objectives and Performance Measures

Department:	Development Services		
Linked Public Service(s):	Planning- Community Development Block Grant Program		
Linked Village Board Goal:	Explore grants to augment the Village's financial resources. (ST-6).		
Department Goal (Objective):	Utilize Community Development Block Grant Funding for eligible projects that aid existing Village needs by ensuring their timely expenditure.		
Measurement Type(s):	Effectiveness, Efficiency		
CDBG Federal Funding Ratio:	2014 Actual	2015 Estimate	2016 Target
	1.29	0.71	1.5
Type of Measurement Target:	Benchmark Approach		
Measurement Target Justification:	In order to stay in compliance with the US Department of Housing and Urban Development the Village is required to spend funds so that it regularly maintains a balance that is equal to 1.5 or less of its grant allocation. Staying below this benchmark is an important component of continuing to receive funding.		
Measurement Explanation:	This measure ensures staff are meeting requirements to continue receiving federal funds. Funds are used for infrastructure improvements in eligible neighborhoods and for administration of the Village's single family home rehabilitation program.		

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Grant Revenue	318,020	560,000	511,120	364,000	-35.0%
Reimbursements	49,892	-	-	-	N/A
Total Revenues	367,912	560,000	511,120	364,000	-35.0%
Expenditures					
Contractual Services	69,364	110,000	33,400	91,000	-17.3%
Capital Outlay	-	200,000	215,000	24,000	-88.0%
Operating Transfers	249,287	215,000	215,000	200,000	-7.0%
Cost Allocation	46,981	35,000	50,000	49,000	40.0%
Total Expenditures	365,632	560,000	513,400	364,000	-35.0%
Net Revenues over Expenditures	2,280	-	(2,280)	-	0.0%

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 was used to account for the 911 surcharge that the Village received. These revenues were restricted funds that were used for expenses related to public safety. Starting in 2016, the Village will no longer receive any of the E-911 revenues.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Intergovernmental	21,908	21,500	20,000	-	N/A
Investment Earnings	(1,715)	100	150	-	N/A
Total Revenues	20,193	21,600	20,150	-	N/A
Expenditures					
Contractual Services	26,328	26,420	26,420	-	N/A
Total Expenditures	26,328	26,420	26,420	-	N/A
Net Revenues over Expenditures	(6,135)	(4,820)	(6,270)	-	N/A

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.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Investment Earnings	(25,857)	1,500	2,500	1,500	0.0%
Miscellaneous	46,546	-	-	-	N/A
Total Revenues	20,688	1,500	2,500	1,500	N/A
Expenditures					
Fire	19,533	-	-	-	N/A
Police	379,379	345,960	340,160	351,590	1.6%
Public Works	-	-	-	-	NA
Total Expenditures	398,912	345,960	340,160	351,590	1.6%
Net Revenues over Expenditures	(378,224)	(344,460)	(337,660)	(350,090)	1.6%

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 and street light installations.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
MFT Allotments	1,762,569	1,225,000	1,225,000	1,225,000	0.0%
Investment Earnings	3,300	3,000	1,500	1,500	-50.0%
Total Revenues	1,765,869	1,228,000	1,226,500	1,226,500	-0.1%
Expenditures					
Contractual Services	77,331	101,000	83,500	101,000	0.0%
Transfers Out	2,204,484	2,180,360	2,400,360	1,160,000	-46.8%
Total Expenditures	2,281,815	2,281,360	2,483,860	1,261,000	-44.7%
Net Revenues over Expenditures	(515,945)	(1,053,360)	(1,257,360)	(34,500)	-96.7%

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 2015 the Village renegotiated a new contract with our garbage hauler that will be effective through 2020. At the same time, a new commercial garbage contract was established.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Charges for Services	1,057,055	2,652,000	2,212,780	2,654,040	0.1%
Investments Earnings	(955)	300	150	150	-50.0%
Miscellaneous	252,076	315,280	297,190	272,600	-13.5%
Transfers In	125,000	-	-	-	N/A
Total Revenues	1,433,176	2,967,580	2,510,120	2,926,790	-1.4%
Expenditures					
Salaries	-	33,100	23,450	34,180	3.3%
Employee Benefits	-	7,110	5,010	7,310	2.8%
Contractual Services	1,332,980	2,907,480	2,327,080	2,859,320	-1.7%
Total Expenditures	1,332,980	2,947,690	2,355,540	2,900,810	-1.6%
Net Revenues over Expenditures	100,196	19,890	154,580	25,980	30.6%

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 FY2016, 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	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	%
					Change
Revenues					
Incremental Property Taxes	25,571,103	-	-	-	N/A
Transfer In	800,000	-	-	-	N/A
Total Revenues	26,371,103	-	-	-	N/A
Expenditures					
Bond Payments	26,371,103	-	-	-	N/A
Total Expenditures	26,371,103	-	-	-	N/A
Net Revenues over Expenditures	-	-	-	-	N/A

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.

In 2016, the Roselle Road traffic signal will be installed. In addition, engineering and bidding for the Business District storm sewer culvert reconstruction project will be finished with construction scheduled in 2016 or 2017.

2015 Accomplishments

- Continued to work with the Sterling Organization 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 consolidating outparcels.
- After many years of coordination, Cook County issued a permit for construction of a traffic signal at the location in 2014, which is scheduled for completion in late 2015. Upon completion, the traffic signal will provide greater access to the shopping center. A contract for signal installation was approved by the Village Board in 2015.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	(10,070)	-	-	-	N/A
Investment Earnings	1,920	-	1,000	-	N/A
Reimbursements	67,097	-	-	-	N/A
Miscellaneous Revenue	-	-	850,000	-	N/A
Total Revenues	58,948	-	851,000	-	N/A
Expenditures					
Contractual Services	54,360	962,700	957,700	12,770	-98.7%
Transfers Out	50,000	-	-	-	N/A
Total Expenditures	104,360	962,700	957,700	12,770	-98.7%
Net Revenues over Expenditures	(45,412)	(962,700)	(106,700)	(12,770)	-98.7%

Budget Highlights

Contractual Services

The decrease is due to the signal project being completed in 2015.

Miscellaneous Revenue

The large revenue expected in 2015 reflects the anticipated sale of 75 and 85 Golf Rd properties.

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.

2015 Accomplishments

- Plans for the reconstruction of McDonald’s in a new outlet along Higgins Road were submitted and approved in 2015.
- 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 as well as an extensive façade upgrade.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	-	-	1,970	-	N/A
Total Revenues	-	-	1,970	-	N/A
Expenditures					
Contractual Services	3,661	3,450	3,450	3,520	2.0%
Total Expenditures	3,661	3,450	3,450	3,520	2.0%
Net Revenues over Expenditures	(3,661)	(3,450)	(1,480)	(3,520)	2.0%

DEBT SERVICE FUNDS

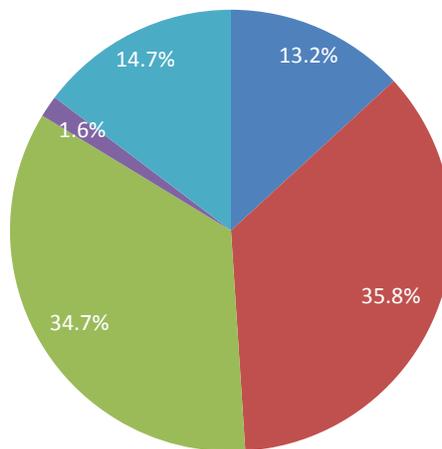
Debt Service Funds are established to account for the accumulation of resources for, and the payment of, long-term principal and interest. These obligations represent the Village’s annual installment payments of principal and interest for previous capital projects or acquisitions funded through debt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

- 2008A General Obligation Bonds
- 2009A General Obligation Bonds
- 2015A Taxable General Obligation Bonds
- 2015B General Obligation Bonds
- 2015C Taxable 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.

Total Budget	\$7,591,950
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Annual Expenses by Fund



- 2008A General Obligation Fund
- 2009A General Obligation Fund
- 2015A Taxable General Obligation Bond Fund
- 2015B General Obligation Bond Fund
- 2015C Taxable General Obligation Bond Fund

DEBT SERVICE FUNDS

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	2,063,803	2,082,200	2,091,200	2,156,080	3.5%
Tow Fees	352,540	390,000	280,000	300,000	-23.1%
Investment Earnings	(59,782)	2,050	3,600	750	-63.4%
Miscellaneous	1,000,000	1,000,000	1,000,000	-	N/A
Transfers In	4,036,900	4,368,530	3,950,900	4,036,900	-7.6%
Total Revenues	7,393,461	7,842,780	7,325,700	6,493,730	-17.2%
Expenditures					
Paying Agent Fees	1,000	1,000	1,000	1,500	50.0%
Trustee Fees	1,000	5,000	5,000	5,000	0.0%
Principal Expense	2,650,000	2,780,000	3,095,000	3,470,000	24.8%
Interest Expense	4,961,341	5,165,720	4,438,100	4,115,450	-20.3%
Transfers Out	-	-	-	-	0.0%
Total Expenditures	7,613,341	7,951,720	7,539,100	7,591,950	-4.5%
Net Revenue over Expenditures	(219,880)	(108,940)	(213,400)	(1,098,220)	908.1%

Debt Service Funds | Village of Hoffman Estates

Description

This section summarizes the debt service obligations of the Village as of December 31, 2015. The following is a description of each bond obligation existing on December 31, 2015.

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:	\$25,744,750
Funding Source:	Transfer from General Fund, Water and Sewer Revenue

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:	\$26,625,000
Interest:	\$11,385,806
Funding Source:	Property Tax, Food & Beverage Tax, Towing Fees, Transfer from General Fund

Debt Service Funds | Village of Hoffman Estates

2015A General Obligation Taxable Bonds

Purpose:	To refund part of the 2005A Taxable General Obligation Bonds
Maturity Date:	2026
Original Principal Amount:	\$23,415,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$23,100,000
Interest:	\$5,279,425
Funding Source:	Food & Beverage Tax, Entertainment Tax, Transfer from General Fund

2015B General Obligation Bonds

Purpose:	To finance a new Fire Truck
Maturity Date:	2027
Original Principal Amount:	\$1,155,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$1,155,000
Interest:	\$306,887
Funding Source:	Transfer from General Fund

The entire 2015B General Obligation Bond issuance totaled \$6.1 million. The portion showing above only reflects the amount allocated for the purchase of a new fire truck. The balance of the debt service for the 2015B bonds is accounted for in the Water & Sewer Fund and the Stormwater Management Fund.

Debt Service Funds | Village of Hoffman Estates

2015C General Obligation Taxable Bonds

Purpose:	To refund the balance of the 2005A Taxable General Obligation Bonds
Maturity Date:	2033
Original Principal Amount:	\$21,905,000
Investment Rating:	Moody's Investors Service: Aa2 Standard & Poor's Rating Group: AA+
Principal Outstanding:	\$21,905,000
Interest:	\$15,305,729
Funding Source:	Food & Beverage Tax, Entertainment Tax, Transfer from General Fund

Debt Service Funds | Village of Hoffman Estates

Annual Principal Payments

Fiscal Year	Series 2008A	Series 2009A	Series 2015A	Series 2015B	Series 2015C	Total
2016	-	1,360,000	1,940,000	70,000	100,000	3,470,000
2017	-	1,410,000	1,665,000	85,000	40,000	3,200,000
2018	-	1,485,000	1,740,000	85,000	-	3,310,000
2019	-	1,555,000	1,825,000	90,000	-	3,470,000
2020	-	1,640,000	1,915,000	90,000	-	3,645,000
2021	-	1,725,000	1,955,000	95,000	-	3,775,000
2022	-	1,815,000	2,165,000	95,000	-	4,075,000
2023	-	1,910,000	2,335,000	100,000	-	4,345,000
2024	-	2,010,000	2,425,000	105,000	-	4,540,000
2025	-	2,115,000	2,515,000	110,000	-	4,740,000
2026	-	2,225,000	2,620,000	115,000	110,000	5,070,000
2027	-	2,335,000	-	115,000	2,855,000	5,305,000
2028	-	2,455,000	-	-	2,975,000	5,430,000
2029	-	2,585,000	-	-	3,105,000	5,690,000
2030	2,415,000	-	-	-	3,240,000	5,655,000
2031	2,540,000	-	-	-	3,390,000	5,930,000
2032	2,665,000	-	-	-	3,555,000	6,220,000
2033	2,795,000	-	-	-	2,535,000	5,330,000
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
Total	26,645,000	26,625,000	23,100,000	1,155,000	21,905,000	99,430,000

Debt Service Funds | Village of Hoffman Estates

Annual Interest Payments

Fiscal Year	Series 2008A	Series 2009A	Series 2015A	Series 2015B	Series 2015C	Total
2016	1,332,250	1,357,681	694,874	50,287	1,013,393	4,448,484
2017	1,332,250	1,303,281	675,474	37,200	1,012,393	4,360,597
2018	1,332,250	1,232,781	650,499	35,500	1,011,813	4,262,842
2019	1,332,250	1,158,531	615,699	33,800	1,011,813	4,152,092
2020	1,332,250	1,076,894	576,918	31,100	1,011,813	4,028,974
2021	1,332,250	990,794	533,830	28,400	1,011,813	3,897,087
2022	1,332,250	900,231	475,180	24,600	1,011,813	3,744,074
2023	1,332,250	804,944	404,818	20,800	1,011,813	3,574,624
2024	1,332,250	704,669	317,255	17,800	1,011,813	3,383,787
2025	1,332,250	599,144	220,255	13,600	1,011,813	3,177,062
2026	1,332,250	488,106	114,625	9,200	1,011,813	2,955,994
2027	1,332,250	377,969	-	4,600	1,007,138	2,721,957
2028	1,332,250	258,300	-	-	885,800	2,476,350
2029	1,332,250	132,481	-	-	755,644	2,220,375
2030	1,332,250	-	-	-	619,800	1,952,050
2031	1,211,500	-	-	-	474,000	1,685,500
2032	1,084,500	-	-	-	304,500	1,389,000
2033	951,250	-	-	-	126,750	1,078,000
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
Total	25,744,750	11,385,806	5,279,425	306,887	15,305,729	58,022,597

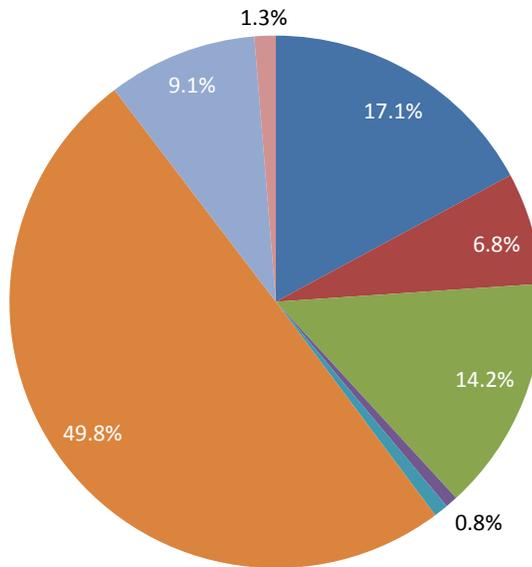
CAPITAL PROJECTS FUNDS

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, Road Improvement Fund, Stormwater Management Fund and the newly created 2015 Project 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 2016.

Total Budget	\$13,234,110
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Annual Expenses by Fund



- | | |
|--|--|
| <ul style="list-style-type: none"> ■ Capital Improvements Fund ■ EDA Series 1991 Project Fund ■ Capital Replacement Fund ■ 2015 Capital Project Fund | <ul style="list-style-type: none"> ■ Capital Vehicle & Equipment Fund ■ Hoffman Blvd Bridge Maintenance Fund ■ Road Improvement Fund ■ Stormwater Management Fund |
|--|--|

Capital Improvements Fund | Village of Hoffman Estates

Description

The Capital Improvements Fund accounts for capital projects of a non-vehicle or equipment nature. Buildings and sidewalk improvements are examples of the types of projects shown in this fund. In 2015, street revitalization projects were moved from Capital Improvements Funds accounts to the Road Improvements Fund accounts. These revenues include; a municipal motor fuel tax of \$0.025 per gallon of fuel and a packaged liquor tax of 2%.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	4,065,523	1,500,000	1,600,000	1,615,000	7.7%
Grant Revenue	1,230,978	28,000	28,000	320,000	1042.9%
Investment Earnings	(5,998)	2,000	1,600	1,600	0.0%
Miscellaneous	706,732	113,500	3,500	175,000	54.2%
Transfers In	3,780,614	449,720	282,680	178,000	-60.4%
Total Revenues	9,777,849	2,093,220	1,915,780	2,289,600	9.4%
Expenditures					
Building Improvements	53,602	695,500	386,340	246,000	-64.6%
Road Improvements	5,890,351	-	-	-	N/A
Other Capital Improvements	3,335,644	10,000	10,000	-	N/A
Sidewalk Improvements	93,847	265,000	145,000	575,000	117.0%
Transfers Out	123,996	1,282,310	1,890,840	1,444,670	12.7%
Total Expenditures	9,497,439	2,252,810	2,432,180	2,265,670	0.6%
Net Revenues over Expenditures	280,409	(159,590)	(516,400)	23,930	-115.0%

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 Fund and Community Development Block Grant Fund. These funds are strictly used to support the costs of street reconstruction and resurfacing throughout the Village. The electric utility tax and Municipal Motor Fuel Tax went into effect in October 2013.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Electric Utility Tax	-	1,900,000	1,900,000	1,900,000	0.0%
Municipal Motor Fuel Tax	-	440,000	420,000	420,000	-4.5%
Grant Revenue	-	2,704,000	2,454,000	-	-100.0%
Investment Earnings	-	2,000	200	200	-90.0%
Reimbursements	-	2,000,000	-	300,000	-85.0%
Transfers In	-	3,642,670	4,482,200	3,644,670	0.1%
Total Revenues	-	10,688,670	9,256,400	6,264,870	-41.4%
Expenditures					
Road Improvements	-	5,381,670	5,856,350	6,294,670	17.0%
Other Capital Improvements	-	5,530,000	3,030,000	300,000	-94.6%
Total Expenditures	-	10,911,670	8,886,350	6,594,670	-39.6%
Net Revenues over Expenditures	-	(223,000)	370,050	(329,800)	47.9%

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 Federal Asset Seizure and the Water and Sewer Fund in 2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Grant Revenue	164,960	-	-	-	N/A
Investment Earnings	16	-	-	-	N/A
Reimburse/Recovery	5,401	-	-	-	N/A
Tranfers In	266,024	654,060	587,190	900,870	37.7%
Total Revenues	436,401	654,060	587,190	900,870	37.7%
Expenditures					
Motor Vehicles	446,211	250,320	236,390	206,890	-17.3%
Fire Apparatus	9,035	360,170	350,800	626,480	73.9%
Transfers Out	39,119	-	-	67,500	N/A
Total Expenditures	494,365	610,490	587,190	900,870	47.6%
Net Revenues over Expenditures	(57,964)	43,570	-	-	N/A

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. When a vehicle or piece of equipment is purchased, the item is added to the replacement schedule. A replacement cost for the item is estimated and this cost is allocated over the useful life. Then every year, the user department transfers the annual portion into the Capital Replacement Fund. When the time of replacement gets close and the item appears in the 8th year capital budget, adjustments can be made to the funding if necessary. It is the intent of this fund that, as time goes on and more equipment is added to the replacement schedule, large amounts needed from the General Fund for purchases of replacement equipment would be kept to a minimum. Since 2008 no funds have been set aside here due to the economic downturn.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Investment Earnings	4,943	2,000	4,000	3,000	50.0%
Total Revenues	4,943	2,000	4,000	3,000	50.0%
Expenditures					
Motor Vehicles	155,822	356,740	331,140	116,720	-67.3%
Fire Apparatus	495,560	-	-	-	N/A
Transfers Out	171,090	39,740	39,740	-	N/A
Total Expenditures	822,472	396,480	370,880	116,720	-70.6%
Net Revenues over Expenditures	(817,529)	(394,480)	(366,880)	(113,720)	-71.2%

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. There are no projects planned for FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Investment Earnings	(7,086)	600	700	700	16.7%
Total Revenues	(7,086)	600	700	700	16.7%
Expenditures					
Transfers Out	-	-	-	-	N/A
Total Expenditures	-	-	-	-	N/A
Net Revenues over Expenditures	(7,086)	600	700	700	16.7%

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). No maintenance is anticipated for 2016, but an annual IDOT required bridge inspection will be performed.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Investment Earnings	(2,964)	670	1,000	800	19.4%
Transfer	-	100,000	-	-	N/A
Total Revenues	(2,964)	100,670	1,000	800	-99.2%
Expenditures					
Contractual Services	8,241	104,000	10,000	100,000	-3.8%
Total Expenditures	8,241	104,000	10,000	100,000	-3.8%
Net Revenues over Expenditures	(11,206)	(3,330)	(9,000)	(99,200)	2879.0%

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. There are no projects are planned for FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Grants	3,709	-	-	-	N/A
Investment Earnings	(15,525)	8,000	8,000	8,000	0.0%
Reimbursements	6,582	-	-	-	N/A
Total Revenues	(5,234)	8,000	8,000	8,000	0.0%
Expenditures					
Contractual Services	10,290	-	-	-	N/A
Total Expenditures	10,290	-	-	-	N/A
Net Revenues over Expenditures	(15,524)	8,000	8,000	8,000	0.0%

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. There are no projects planned for FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Grant Revenue	91,604	450	-	-	N/A
Investment Earnings	(5,854)	-	-	-	N/A
Total Revenues	85,750	450	-	-	N/A
Expenditures					
Contractual Services	(2,676)	-	-	-	N/A
Transfers Out	-	10,000	-	-	N/A
Total Expenditures	(2,676)	10,000	-	-	N/A
Net Revenues over Expenditures	88,426	(9,550)	-	-	N/A

EDA Series 1991 Project Fund | Village of Hoffman Estates

Description

The EDA Series 1991 Project Fund is used to account for EDA bond proceeds used to pay qualified project costs related to the Village's Economic Development Area. Projects planned for FY2016 include permanent electronic signs, other signs in the Prairie Stone area and Village Green improvements.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Sanitary Sewer Recapture	-	-	170,500	-	N/A
Investment Earnings	(38,586)	1,500	6,000	1,500	0.0%
NW Tollway Interchange Recapture	-	-	325,830	-	N/A
Note Proceeds	78,635,096	-	-	-	N/A
Total Revenues	78,596,510	1,500	502,330	1,500	0.0%
Expenditures					
Professional Services	78,635,096	15,000	-	-	N/A
Prairie Stone	130,213	760,000	50,000	650,000	-14.5%
Transfers Out	806,277	546,000	3,500	1,235,850	126.3%
Total Expenditures	79,571,586	1,321,000	53,500	1,885,850	42.8%
Net Revenues over Expenditures	(975,076)	(1,319,500)	448,830	(1,884,350)	42.8%

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. There are no payments planned for FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Road Usage Fees	156,982	-	-	-	N/A
Investment Earnings	623	800	-	-	N/A
Total Revenues	157,605	800	-	-	N/A
Expenditures					
Transfers Out	311,705	-	-	-	N/A
Total Expenditures	311,705	-	-	-	N/A
Net Revenues over Expenditures	(154,100)	800	-	-	N/A

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 FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Investment Earnings	162	200	200	200	0.0%
Total Revenues	162	200	200	200	0.0%
Expenditures					
Contractual Services	-	-	-	-	N/A
Total Expenditures	-	-	-	-	N/A
Net Revenues over Expenditures	162	200	200	200	0.0%

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. There are no projects planned for FY2016.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Road Usage Fees	4,000	-	-	-	N/A
Investment Earnings	2,117	-	200	100	N/A
Total Revenues	6,117	-	200	100	N/A
Expenditures					
Contractual Services	189	-	-	-	N/A
Transfers Out	743,940	-	-	-	N/A
Total Expenditures	744,129	-	-	-	N/A
Net Revenues over Expenditures	(738,012)	-	200	100	N/A

2015 Capital Project Fund | Village of Hoffman Estates

Description

The 2015 Capital Project Fund is a new fund as of FY2015 to account for the bond proceeds resulting from the issuance of the 2015B General Obligation Bonds. These funds are to be used for the purchase of a new Fire Truck in FY2016.

The entire 2015B bond issue totaled \$6.1 million. The rest of the bond proceeds are accounted for in the Water & Sewer Fund and the Stormwater Management Fund.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Interest Earnings	-	-	600	600	N/A
Bond Proceeds	-	-	1,200,000	-	N/A
Total Revenues	-	-	1,200,600	600	N/A
Expenditures					
Fire Aparatus	-	-	-	1,200,000	N/A
Total Expenditures	-	-	-	1,200,000	N/A
Net Revenues over Expenditures	-	-	1,200,600	(1,199,400)	N/A

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 \$450,000.

2015 Accomplishments

- Using a grant from MWRD, the Jones/Highland intersection flooding project was completed in 2015. The project cost was about \$1,085,000 with the local share of approximately \$304,000 paid by Stormwater Management Funds. Village staff did the design in-house.
- In preparation for future projects, a storm sewer assessment Request for Proposals was issued in late 2015. The selected consultant will perform analyses of storm sewers in the central area of the Village. The outcome of the study will be a list of prioritized locations needing repair, accompanied by estimated costs. This information will be critical for planning storm sewer projects to be considered in future years of the CIP. These projects will be eligible for funding from the Stormwater Management Fund.

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Utility Fee	471,954	475,000	516,000	516,000	8.6%
Interest	-	100	100	100	0.0%
Bond Proceeds	-	-	500,000	-	N/A
Total Revenues	471,954	475,100	1,016,100	516,100	8.6%
Expenditures					
Capital Outlay	311,958	260,000	810,000	125,000	-51.9%
Debt Service	-	-	-	46,830	N/A
Transfers Out	-	225,000	-	-	N/A
Total Expenditures	311,958	485,000	810,000	171,830	N/A
Net Revenues over Expenditures	159,996	(9,900)	206,100	344,270	-3577.5%

Budget Highlights

Capital Outlay

The Jones / Highland drainage improvement project was completed under the budget and contract amount in 2015.

Debt Service

Capital improvements to the Village's Stormwater system.

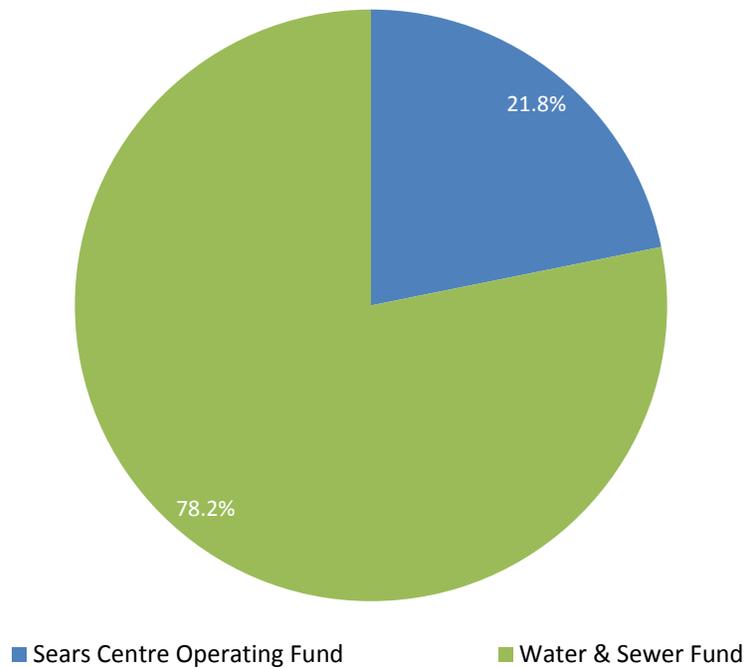
ENTERPRISE FUNDS

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

Total Budget

\$26,757,130

Annual Expenses by Fund



Water and Sewerage Fund | Village of Hoffman Estates

CLASS	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Operating Revenue					
User Charges	13,980,643	15,247,410	16,055,700	17,133,050	12.37%
Total Operating Revenue	13,980,643	15,247,410	16,055,700	17,133,050	12.37%
Operating Expenditures					
Salaries	2,816,900	3,010,710	2,946,760	3,050,870	1.33%
Employee Benefits	1,218,222	1,215,730	1,160,470	1,168,190	-3.91%
Misc. Employee Expenses	33,013	46,470	44,070	46,720	0.54%
Commodities	217,207	276,920	242,570	139,960	-49.46%
Contractual Services	9,071,887	10,503,330	10,397,360	11,019,530	4.91%
Capital Outlay	165,457	1,847,370	926,030	3,278,830	77.49%
Cost Allocation	1,315,269	1,141,340	1,049,900	1,264,630	10.80%
Total Expenditures	14,837,956	18,041,870	16,767,160	19,968,730	10.68%
Operating Income (Loss)					
Before Depreciation	(857,313)	(2,794,460)	(711,460)	(2,835,680)	1.48%
Depreciation Expense	(1,331,895)	-	-	-	N/A
Non-Operating Revenue					
Investment Earnings	121	100	110	60	-40.00%
Miscellaneous	11,964	5,000	23,350	10,000	100.00%
Bond Proceeds	-	5,000,000	4,652,130	-	-100.00%
Loan Proceeds	-	-	-	849,130	N/A
Operating Transfers In	-	481,050	36,260	356,110	N/A
Total Non-Operating Revenue	12,084	5,486,150	4,711,850	1,215,300	-77.85%
Non-Operating Expenses					
Debt Service	335,626	2,560	335,630	537,690	20903.52%
Principal Expense	-	-	-	220,000	N/A
State Loan Expense	-	-	-	171,240	N/A
Operating Transfers In	139,969	596,090	211,980	16,800	-97.18%
Total Non-Operating Expenses	475,596	598,650	547,610	945,730	57.98%
Net Income (Loss)	(2,652,719)	2,093,040	3,452,780	(2,566,110)	-222.60%

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 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, 3,280 valves and over 15,000 water meters.

2015 Accomplishments

- Replaced/repaired 10 hydrants and 11 valves including installation of new valves. Repaired 50 system leaks including service lines. Power washed and painted 488 fire hydrants.
- Engineering study on 16” transmission water mains was completed. The report provides critical information and recommendations related to the integrity of the water mains and the most cost effective means to provide a reliable method of water transmission.
- A hydraulic model of Western Development Area water distribution system was updated and provided critical information regarding water main relocation & system shut downs required for Tollway construction.
- 700 valves were exercised and assessed with GPS locations verified. Boxes/vaults of the completed valves were also cleaned to allow better access.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Maintain a Reliable Water Distribution System		
Linked Village Board Goal:	OG1		
Department Goal (Objective):	To reduce the number of days a fire hydrant is out of service from 12 days to 10 days		
Measurement Type(s):	Efficiency		
Average number of days between service	2014 Actual	2015 Estimate	2016 Target
	16	9	10
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to fire hydrant repairs.		
Measurement Explanation:	To reduce the length of time that a fire hydrant is placed out of service.		

Linked Public Service(s):	Supply of Potable Water		
Linked Village Board Goal:	OG-3		
Department Goal (Objective):	Achieve compliance with IDNR's higher standards for non-revenue water		
Measurement Type(s):	Effectiveness, Economy		
Percent of non-revenue water from total purchased	2014 Actual	2015 Estimate	2016 Target
	16%	15%	14%
Type of Measurement Target:	Benchmark Approach		
Measurement Target Justification:	Recent IDNR standards have set a goal of up to 12% for non-revenue water.		
Measurement Explanation:	This performance measure measures the difference between the amount of water purchased from JAWA and the amount of water sold.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	1,769,523	1,888,200	1,846,500	1,903,880	0.8%
Employee Benefits	746,118	750,590	714,520	715,980	-4.6%
Misc. Employee Expenses	33,013	46,470	44,070	46,720	0.5%
Commodities	137,893	190,870	153,110	47,160	-75.3%
Contractual Services	8,705,220	10,068,190	9,975,450	10,181,190	1.1%
Capital Outlay	102,967	1,493,960	19,450	2,800	-99.8%
Cost Allocation	567,796	536,520	509,600	630,560	17.5%
Total	12,062,530	14,974,800	13,262,700	13,528,290	-9.7%

Budget Highlights

Salaries & Wages

The 0.8% increase is due to increases shown as a result of adjustments for both budgeted annual salary increases and supervisors offset by a decrease in part-time wages.

Employee Benefits

A decrease of 4.6% is principally related to lower health insurance expenses for this program.

Misc. Employee Expenses

This 0.5% increase or \$250 is primarily for additional 2016 training and increased JULIE Locate user fees.

Commodities

A 75.3% decrease or \$143,710 mostly results from the use of bond funds for water meter purchases.

Contractual Services

A 1.1% increase or \$113,000 can be mostly attributed to an increase in JAWA payments for the Village's water supply.

Capital Outlay

The 99.8% decrease or \$1,491,160 here is principally due to funding for capital improvement expenses for 2016 coming from bond sources.

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 Village’s Sanitary Sewer Division’s responsibilities include preventative maintenance and repairs of 178 miles of sanitary sewer mains, over 5,200 manholes and 16 sanitary lift stations. Other maintenance activities include routine televising, flushing and root cutting of sanitary main lines and the maintenance and repair of pumps, motors and electrical components.

2015 Accomplishments

- Over 185,000 feet of sanitary sewer main line was flushed and cleaned in 2015 including over 20,000 feet by root cutting and over 25,000 feet of sewer mains were inspected via camera.
- Three spot repairs on damaged 8” sanitary sewer mains were completed (Nottingham Lane, Governors Lane and Highland Ct). 191 feet of deteriorated 8” sanitary sewer was replaced before the completion of street reconstruction at Newport.
- Emergency repairs were completed for three lift station pumps (Westbury Lift, Barrington Lift and Eric Lift).
- Installation of a new grinder at the WDA Lift station will be completed prior to the end of 2015. This will prevent sewage heavily loaded with solids from damaging the station pumps.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Improve Sanitary Sewer System Operation		
Linked Village Board Goal:	Maintain and improve the Village’s infrastructure. (OG-3)		
Department Goal (Objective):	Maintain the number of labor hours per 1,000 feet of sanitary sewer mainline flushed and cleaned at or below 4.25 hours		
Measurement Type(s):	Efficiency		
Total labor hours spent per 1,000 feet of sanitary sewer flushed and cleaned	2014 Actual	2015 Estimate	2016 Target
	3.75	7.00	4.25
Type of Measurement Target:	Efficiency, Economy		
Measurement Target Justification:	Using the past trend approach we are able to compare current efficiencies to previous efficiencies related to the flushing and cleaning of sanitary sewer mains.		
Measurement Explanation:	Regular flushing of sanitary sewer mains improves flow and reduces the probability of debris related surcharging and backups. The division was unable to achieve their target goal in 2015 due to an excessive amount of sanitary televising required for the 2015 Road Project.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	929,551	975,190	957,190	996,200	2.2%
Employee Benefits	427,807	414,010	398,900	401,000	-3.1%
Commodities	1,914	2,370	3,030	2,370	0.0%
Contractual Services	304,806	348,520	342,270	332,700	-4.5%
Capital Outlay	62,210	353,110	27,860	90,740	-74.3%
Cost Allocation	364,866	342,390	288,300	341,080	-0.4%
Total	2,091,154	2,435,590	2,017,550	2,164,090	-11.1%

Budget Highlights

Salaries & Wages

The 2.2% increase is due to budgeted annual salary increases.

Employee Benefits

A decrease of 3.1% is related to lower health insurance expenses for this division.

Contractual Services

This slight decrease of 4.5% or \$15,820 results mostly from lower maintenance of equipment, lifts and sanitary sewer projections.

Capital Outlay

The 74.3% decrease or \$327,810 is principally due to sanitary sewer improvements being funded via bond sources in 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 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 and refuse 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 was presented to the Village Board in 2015. The results of the study included recommended routine rate increases to the Village's water rates to adequately fund operations of the Water & Sewer Fund. A water rate study is planned every five years.

2015 Accomplishments

- Took responsibility of monthly refuse billing and collection from Groot Industries for approximately 14,700 residential properties.
- Assisted in the implementation of an Interactive Voice Recognition system. This system allows residents to make payments via phone.
- The Village hosted and participated in 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.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Provide a high level of customer service to all over-the-phone and walk-in customers.		
Linked Village Board Goal:	Enhance the Village's operations through employee development and training in customer service.(OG-8)		
Department Goal (Objective):	Resolve customer issues within 24 hours of first contact.		
Measurement Type(s):	Effectiveness, Efficiency		
Percentage of contacts resolved within 24 hours.	2014 Actual	2015 Estimate	2016 Target
	95%	100%	100%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. To achieve the target of 100% requires looking at prior levels of customer service and improving on methods that have shown to be less than exceptional.		
Measurement Explanation:	Providing customers with exceptional customer service is an excellent reflection of the Village's image and coincides with the Village's ongoing goals. To resolve a resident's or business owner's concern in a timely manner provides the customer service level that is expected from the Village's staff members.		

Linked Public Service(s):	To provide the utility customer with a compatible Village staff member to resolve their concern.		
Linked Village Board Goal:	Enhance the Village's operations through employee development and training in customer service.(OG-8)		
Department Goal (Objective):	Reduce the number of customer escalated incidences to 20 per year.		
Measurement Type(s):	Effectiveness, Efficiency, Economy, Equity		
Number of calls escalated to management.	2014 Actual	2015 Estimate	2016 Target
	11	20	20
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined on the past trend approach. We compare past year's results to ensure we provide the level of customer service and reduce the number of escalated issues.		
Measurement Explanation:	Provide a high level of customer service to all over-the-phone and walk-in utility customers so they receive a satisfactory resolution for their concern.		

Water Billing | Village of Hoffman Estates

Linked Public Service(s):	Increase methods for utility bill payments and accessibility to utility bill account.		
Linked Village Board Goal:	Explore alternative service delivery methods and innovative practices to augment the Village's financial resources. (ST-6)		
Department Goal (Objective):	Increase the ease and ability for customers to pay their utility bills in order to increase the number and timeliness of payments.		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Percentage of payments made online via the Village's website, through ACH (Automated Clearing House) and over the phone through Paymentus.	2014 Actual	2015 Estimate	2016 Target
	10%	10%	15%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target is determined based on the past trend approach. Past payment trends show us that the percentage of residents and business owners are opting to pay their utility bills utilizing technological innovations. The increasing percentage shows that our target should be met.		
Measurement Explanation:	In the past, many utility bill customers requested the ability to pay their utility bill by means other than paying in person or mailing their payment. By offering alternative methods of payments, the Village will improve customer service while improving the timeliness of utility bill payments. Starting in the second quarter, the number of ACH payments are included in the total. Starting the third quarter over the phone payments, made through Paymentus, are included in the total.		

Annual Expenses by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Salaries	117,827	147,320	143,070	150,790	2.4%
Employee Benefits	44,297	51,130	47,050	51,210	0.2%
Commodities	77,400	83,680	86,430	90,430	8.1%
Contractual Services	61,860	86,620	76,640	81,640	-5.7%
Capital Outlay	280	300	300	300	0.0%
Cost Allocation	382,608	262,430	252,000	292,990	11.6%
Total	684,272	631,480	605,490	667,360	5.7%

Budget Highlights

Salaries & Wages

The 2.4% increase is due to budgeted annual salary increases.

Commodities

The 8.1% increase is mostly due to the remodeling of the water billing department.

Contractual Services

The 5.7% decrease is mostly due to the Interactive Voice Response system going from set-up charges to only monthly fees.

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 expenditure in the reimbursing fund and a reduction of expenditures in the reimbursed fund, which is reflected in the Water Billing Division.

Water and Sewerage Capital | Village of Hoffman Estates

Annual Expenses by Class-Capital Summary

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Contractual Services	-	-	3,000	424,000	N/A
Capital Outlay	-	-	36,260	781,240	N/A
Total	-	-	39,260	1,205,240	N/A

Annual Expenses by Class-2015 Bond Capital Summary

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Commodities	-	-	25,800	180,000	N/A
Contractual Services	-	-	41,950	131,500	N/A
Capital Outlay	-	-	774,410	2,092,250	N/A
Total	-	-	842,160	2,403,750	N/A

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.

2015 Accomplishments

- The Sears Centre Arena attracted upwards of 87 total events in the past year with almost 50% of events coming from new promoters or clients that do not book the Arena regularly. New events included a craft beer festival, Jamfest 2015, Jaripeo Hispanic Bull riding, Porsche World Road Show Ride and Drive, Powershares Tennis and Indian concerts.
- Hosted the Women's Big Ten Basketball Tournament, which attracted 25,000 guests and fans of the 14 teams over five days in March. The tournament was the second hosted at the Arena as the conference returned from its initial visit in 2013. Other local and national sporting events hosted at the arena included the Indoor Soccer World Cup, Cheerleading US Finals, Powershares Tennis, USA Gymnastics, USA Men's Volleyball vs. Poland, and the Chicago Mustang Soccer Teams.
- Building on the success of the 2014 ethnic events, met our goal of adding large-scale Hispanic (Jaripeo Bull Riding) and Indian (Rahat Fateh Ali Khan, Adnan Sami, Arjit Singh and Asha Bhosle concerts) events complimenting the 2015 arena events calendar.
- Community events again played a significant role in the event calendar, with Celtic Fest, Chamber of Commerce annual State of the Village breakfast, Northwest Fourth-Fest, Daily Herald Prep Awards along with 75,000 total people attending 11 days of graduation ceremonies.
- Contracts with Global Spectrum, New Era Tickets, Front Row Marketing, and Levy renewed resulting in a positive impact to the bottom line in 2015.
- The fourth annual Northwest Fourth Fest attracted even more visitors on July 4 (over 60,000). The event is the largest free Independence Day celebration in the Northwest Suburbs.
- Capital projects included replacement of the Marquee sign between Higgins Road and I-90, power upgrades, and Levy services upgrades.

Sears Centre Operating Fund | Village of Hoffman Estates

Goals, Objectives and Performance Measures

Department:	Sears Centre Arena		
Linked Public Service(s):	Efficient operation of the Sears Centre Arena		
Linked Village Board Goal:	Continually improve the Sears Centre Arena's performance by increasing events, paid attendance, concession commissions, and sponsorship/premium seating revenue across all areas. (ST-7)		
Department Goal (Objective):	Increase total revenue (total ticket sales, rent, parking, food and beverage, sponsorship, and novelty revenues) from events held at the arena by 5% from 2014.		
Measurement Type(s):	Effectiveness, Efficiency, Economy		
Percent increase in revenues from previous year.	2014 Actual	2015 Estimate	2016 Target
	22%	5%	5%
Type of Measurement Target:	Past Trend Approach		
Measurement Target Justification:	Since the Village took over operation of the arena in 2009, the goal has been to meet with sports leagues and potential owners to promote the Arena as a home for new tenants. Operating under the leadership of Global Spectrum, the Village aims to coordinate with prosperous event promoters and to continually build on successes from previous years.		
Measurement Explanation:	The Sears Centre Arena management team submits monthly financial statements and event reports to track revenues and expenses. Identifying the most prosperous event promoters from previous years, attracting new event promoters to utilize the building for the first time, and ensuring there are continually revenue generating activities at the arena result in an increase to the bottom line.		

Sears Centre Operating Fund | Village of Hoffman Estates

Annual Revenues and Expenditures by Class-Operating Summary

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Operating Revenues					
Taxes	2,113,350	2,006,000	2,165,800	2,125,920	6.0%
Charges for Services	29,445	30,320	60,490	62,310	105.5%
Grants	84,195	-	-	-	N/A
Net Event Income	10,749,504	-	-	-	N/A
Premium/Other Income	301,875	-	-	-	N/A
Miscellaneous	171,016	50,000	50,000	50,000	0.0%
Total Operating Revenues	13,449,385	2,086,320	2,276,290	2,238,230	7.3%
Operating Expenses					
Village Operating Expenses	36,522	2,200	6,400	2,200	0.0%
Arena Operating Expenses	11,363,619	-	-	-	N/A
Total Operating Expenses	11,400,141	2,200	6,400	2,200	0.0%
Operating Income (Loss) Before Depreciation	2,049,244	2,084,120	2,269,890	2,236,030	7.3%
Depreciation Expense	(2,384,024)	-	-	-	N/A
Operating Income (Loss)	(334,779)	2,084,120	2,269,890	2,236,030	7.3%
Non-Operating Revenues					
Investment Earnings	555	1,000	100	100	-90%
Contribution of Assets	-	-	-	-	N/A
Bond Expense	1,420,837	-	-	-	N/A
Amortization Expense	(30,065)	-	-	-	N/A
Total Non-Operating Revenues	1,391,327	1,000	100	100	-90.0%
Non-Operating Expenses					
Operating Transfers In	886,653	800,000	800,000	1,000,000	25.0%
Operating Transfers Out	(2,903,710)	(2,902,270)	(3,243,240)	(3,360,600)	15.8%
Total Non-Operating Expenses	(2,017,058)	(2,102,270)	(2,443,240)	(2,360,600)	12.3%
Net Income (Loss)	(960,509)	(17,150)	(173,250)	(124,470)	625.8%

Sears Centre Operating Fund | Village of Hoffman Estates

Annual Revenues and Expenditures by Class-Activity Summary

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Operating Revenues					
Net Event Income	-	1,655,980	1,648,130	1,574,990	-4.9%
Premium/Other Income	-	324,400	246,730	327,200	0.9%
Total Operating Revenues	-	1,980,380	1,894,860	1,902,190	-3.9%
Operating Expenses					
Arena Operating Expenses	-	2,435,590	2,320,390	2,479,870	1.8%
Total Operating Expenses	-	2,435,590	2,320,390	2,479,870	1.8%
Operating Income (Loss)	-	(455,210)	(425,530)	(577,680)	26.9%
Transfers					
Transfer from Sears Centre Optg	-	-	425,530	577,680	N/A
Total Transfers	-	-	425,530	577,680	N/A
Net Income (Loss)	-	(455,210)	-	-	-100.0%

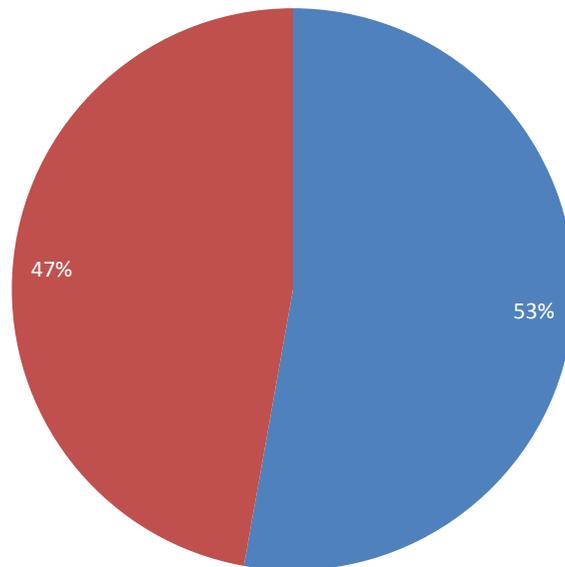
INTERNAL SERVICE FUNDS

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.

Total Budget

\$3,161,360

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.

2015 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 42%.
- Reduced the severity of workers’ compensation claims by 58%.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Charges for Services	1,426,530	1,475,060	1,356,810	1,439,060	-2.4%
Investment Earnings	(10,029)	5,000	5,000	5,000	0.0%
Miscellaneous	28,090	-	-	-	N/A
Total Revenues	1,444,591	1,480,060	1,361,810	1,444,060	-2.4%
Expenditures					
Employee Benefits	22,072	30,000	100,820	22,000	-26.7%
Misc. Employee Benefits	-	1,500	1,500	1,500	0.0%
Commodities	1,087	-	-	-	N/A
Contractual Services	1,372,803	1,475,060	1,386,810	1,469,060	-0.4%
Operating Transfers	-	300,000	300,000	-	N/A
Total Expenditures	1,395,962	1,806,560	1,789,130	1,492,560	-17.4%
Net Revenues over Expenditures	48,629	(326,500)	(427,320)	(48,500)	-85.1%

Description

The Information Systems department is responsible for administration, implementation and maintenance of all Village computer operations, hardware and software. The Information Systems staff comprises the following teams:

- The Network and Technical Support Team provides support and maintenance for over five miles of Village owned Fiber Optic cabling, eight licensed band microwave links, 1000 individual devices, 377 active directory accounts and 451 Microsoft Exchange email accounts dispersed between nine Village facilities. This team is the central point of contact and escalation for system outages and technical support requests, as well as having responsibilities for operational/technical legacy system support, Village-wide network host communications, security administration and data recovery. Software and technical support is provided to evaluate, procure, develop or modify software programs to the specified needs of various 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.
- The Business Applications Team is responsible for application support and data integrity for all 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.
- Geographic Information Systems (GIS) is the hardware, software and data that are used to create and maintain maps. Clients for these 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.

2015 Accomplishments

- Facilitated the transfer of Groot's billing for 14,856 residential refuse pickup accounts to Hoffman Estates' Utility Billing department. Planning and analysis of the copious amounts of data as well as the SunGard Utility Billing application utilized about a dozen staff members Village-wide. Staff were trained and a successful first-billing went out at the end of April.
- Finalized the testing and customization of the Employee Access Center application for use by Village employees to access information related to employment including paystub detail, W-2s and leave balances. Employees can submit changes directly for some of their demographic

information and tax withholding. Created self-help documentation and participated in the Employee Wellness Fair to demonstrate and assist employees with accessing the application for the first time.

- Transferred the recording of business tax data for 148 businesses subject to municipal taxes from the existing Access database to the Business Tax application in SunGard. Through the study of the application, training of employees and creation of specialized reports, the result is more concise reporting and tighter controls on collections. We are also able to record the specialized charging of lease fees based on receipts during the Village Green concerts for the new Dasbier Garden.
- Successfully integrated daily upload and download files between third party Interactive Voice Response provider and Village SunGard Utility Billing application to provide residents with the option of paying bills by phone.
- Continued to provide SunGard Entity Training and Citation Entry Training to new and existing staff as positions and responsibilities changed.
- Collaborated with SunGard and PayPal to allow us to accept online payments from other eGov applications such as Permitting, Business Licensing, Pet Licensing and Citations, without the cost and time involved in having SunGard provide custom programming. In addition, the custom that is currently in place for Utility Billing payments could be removed, eliminating the yearly cost of maintenance associated with it. Implementation in the Live environment is currently being planned for August or September.
- Worked with SunGard to modify the Business Licensing application to provide a place to display the Inspection Area for each Location in the CommunityPLUS database. In conjunction with this custom, created a script containing the parameters to define each location's Inspection Area, and worked with SunGard to run the script. This custom is working as expected, and we can now use that data in reporting for Residential Rental Licensing and the Inspection Area data is available in a variety of other CommunityPLUS applications.
- Tested and implemented the previously unused Benefits Application in FinancePLUS to provide a repository for recording dependent and beneficiary information for employees' benefits and deductions and ties into the Affordable Care Act Reporting required at the beginning of 2016 for the 2015 benefit year. Worked with both Finance and HR Departments to analyze and determine the best way to set up our look back period and how to extract the data necessary for federal reporting.
- Contracted with Bruce Harris and Associates to conduct an audit of our existing Geographic Information System (GIS) to make improvements and create new interactive maps for school districts, representative districts, entertainment and shopping districts. Additional requests for construction areas, bike paths and park facilities that could be linked on the website for public use.
- Oversaw the repair and testing of the Village fiber at the corner of Bode and Salem which was damaged as a result of the road construction project.

- Oversaw the successful relocation of a portion of the Village's fiber infrastructure running beneath I90 parallel to Beverly Road the Village, without any interruption in service to fire station 24.
- Provided weekly assistance in Citation Entry in order to prevent a back log.
- Upgrades to the VoIP telephone system applied.
 - Replaced telephone gateways.
 - Replaced and consolidated the Call Manager, Unity Connection Manager and E911 servers.
 - Upgraded the Call Manager and Unity Connection Manager software to version 10.5.
 - Upgraded the E911 management software.
- Applied firmware updates to 35 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 upgrades corrected security and operational flaws in the system.
- Replaced and deployed 100 desktop computers as part of the annual replacement program. This figure includes 65 desktop computers held over from 2014.
- Annual replacement and deployment of mobile units to the Fire Department.
- Annual replacement and deployment of mobile units to the Police Department.
- Completed the rollout of Microsoft Office 2013
- Replacement of Microsoft's Front End Protection suite with the Symantec Endpoint Protection Management (SEPM) suite. SEPM offers a better layered and active protection in identifying at-risk files and zero-day threats without slowing down system performance.
- Upgrades applied to Backup Exec file backup and the GFI security applications.
- Upgraded the Firehouse software from 7.17 to 7.17.04. This upgrade is necessary in order to fix the bugs reported in the previous version. All clients also received updates.
- Completed the Verizon Online Inventory update for over 200 phones and devices, significantly reducing the number of phone requests to Verizon and the time involved in upgrading phones in the future. Over 60 phone replacements were done onsite at Village Hall, Public Works and Police decreasing the amount of employee down time.
- Completed the migration of our GIS data to the ESRI Local Government Information Model (LGIM) database schema, allowing easier adoption of the maps and applications.

- Replaced the two Wireless Access Controllers and half of the 28 wireless access points deployed in various village facilities. The new controllers replace two end of life controllers and the new access points utilize the new A/C protocols.

Goals, Objectives and Performance Measures

Linked Public Service(s):	Provide technical services to all Village Departments		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience. (OG-7)		
Department Goal (Objective):	Maintain and or increase the level of end user satisfaction with technical services provided at 95%		
Measurement Type(s):	Effectiveness, Efficiency		
Rate of end-user satisfaction:	2014 Actual	2015 Estimate	2016 Target
	95%	98%	95%
Type of Measurement Target:	Past-Trend Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the Benchmark Approach. Customer satisfaction is a key indicator of success and understanding how we compare to our peer institutions can be critical in helping us identify opportunities, strengthen our department and provide the best possible experience to our customers. The average customer satisfaction rating in US In-house Desktop Support functions in 2014 was 84.6% (http://www.metricnet.com/#).		
Measurement Explanation:	All closed out helpdesk tickets generate a customer satisfaction survey that is emailed to the ticket's originator. The survey is optional and we are currently seeing 25% of the surveys generated returned to us. The survey queries the originator on whether the service the technician provided was satisfactory or not.		

Linked Public Service(s):	Provide technical services and support to all Village departments		
Linked Village Board Goal:	Evaluate and integrate emerging technology and communication tools where feasible to streamline operations, improve service delivery, foster sustainability and increase accessibility and convenience. (OG-7)		
Department Goal (Objective):	Maintain telephone and voicemail systems availability at 99.5%		
Measurement Type(s):	Effectiveness, Efficiency		
Rate of system availability:	2014 Actual	2015 Estimate	2016 Target
	95%	100%	100%
Type of Measurement Target:	Benchmark Approach		
Measurement Target Justification:	This performance measure's target level is determined based on the Benchmark Approach. Availability refers to the ability of the user to access the system. In this case it is the user's ability to receive and place calls and access the voicemail system. If a user cannot access the system, it is, from the user's point of view, unavailable.		
Measurement Explanation:	Availability is usually expressed as a percentage of uptime in a given year. To put this into perspective, a system running 24x7x365 has the potential "uptime" of 8760 hours. An uptime of 99.5% represents a system that is unavailable for 1.83 days per year or 3.60 hours per week or 50.4 minutes per week.		

Information Systems Fund | Village of Hoffman Estates

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
User Charges	1,223,640	1,215,360	1,215,360	1,301,240	7.1%
Interest Income	(16,925)	1,000	2,000	2,000	100.0%
Misc. Revenue	11,555	-	-	-	N/A
Transfers In	68,339	68,610	52,570	65,560	-4.4%
Total Revenues	1,286,609	1,284,970	1,269,930	1,368,800	6.5%
Expenditures					
ADMINISTRATION					
Salaries	454,461	496,360	379,180	475,940	-4.1%
Employee Benefits	203,684	212,370	179,850	191,500	-9.8%
Misc. Employee Benefits	15,155	20,690	18,990	19,750	-4.5%
Commodities	17,135	28,120	15,600	17,620	-37.3%
Contractual Services	30,683	15,500	15,500	46,410	199.4%
OPERATIONS					
Contractual Services	118,605	131,190	115,860	157,450	20.0%
Capital Outlay	129,262	209,110	191,320	204,170	-2.4%
Depreciation	18,508	-	-	-	N/A
CAPITAL ASSETS					
Capital Outlay	290,944	638,580	435,550	762,590	19.4%
Cost Allocation	(210,679)	(166,950)	(139,180)	(206,630)	23.8%
Total Expenditures	1,067,757	1,584,970	1,212,670	1,668,800	5.3%
Net Revenues over Expenditures	218,853	(300,000)	57,260	(300,000)	0.0%

Budget Highlights

Salaries & Wages

The 4.1% decrease is due to reduction of budgeted hours for the part time Data Technician position and personnel filling vacancies at a lower end of the salary ranges.

Employee Benefits

The 9.8% decrease is due to expected decreases in health and life insurance costs.

Misc. Employee Expenses

The 4.5% decrease reflects savings associated with the use of training vouchers secured through Microsoft as a result of the Enterprise Agreement.

Commodities-Administration

The 37.3% decrease is a combined result of a proactive printer maintenance plan, the purchase of new, more efficient printers 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-Administration

The 199.4% increase represents additional equipment requested by the Public Works department (iPhone/iPads) as well as E-911 (Fund 07) expenses that were booked last year but no longer are receiving funds from E-911 and were moved into the Information Systems fund.

Contractual Services-Operations

The 20.0% increase represents the cost incurred to lower a section of the Village's fiber infrastructure that runs beneath the tollway at Beverly road. Tollway Authority personnel identified a conflict on the south side of the tollway between our a portion of our fiber optic cable that runs from the Beverly Water Tower to fire station 24 and the new sewer line they were installing.

Capital Outlay-Operations

The 2.4% decrease in the Operations Capital Outlay is due primarily to the savings negotiated with the Microsoft Enterprise Agreement renewal.

Capital Outlay-Capital Assets

The 19.4% increase in Capital Outlay in the Capital Assets division is due a planned Dragonwave hardware replacement, new Fire Reporting software, building automation system replacement and a GIS online subscription for 50 users.

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.

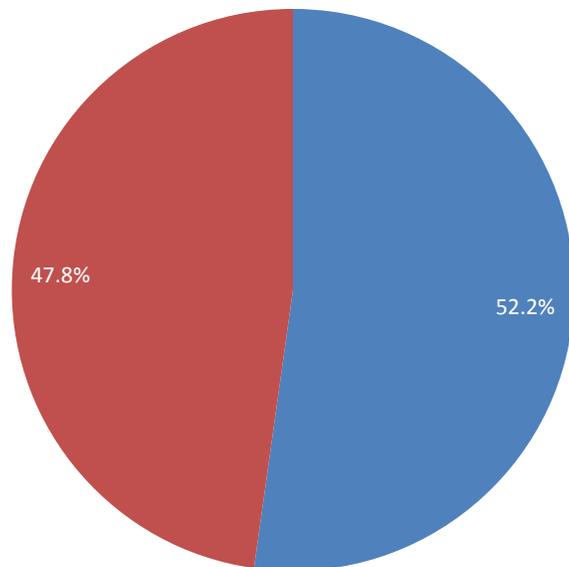
PENSION TRUST FUNDS

Pension Trust Funds are used to account for assets held by the Village as trustee or agent for individuals, private organizations or other governmental units. The Village's Police and Firefighters Pension Funds provide pension benefits for all retired Police and Fire personnel.

The Village's Police Pension System (PPS) participants and Fire Pension System (FPS) participants are obligated to fund all PPS and FPS costs, respectively, based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. The PPS and FPS are reported as pension trust funds because of the Village's fiduciary responsibility.

Total Budget	\$8,829,210
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Annual Expenses by Fund



■ Police Pension Fund ■ Firefighter Pension Fund

Police Pension | Village of Hoffman Estates

Description

The Village's sworn police employees participate in the Police Pension System (PPS) which is a defined-benefit, single-employer pension plan. The PPS functions are governed by a five-member pension board. Two members are appointed by the Village President, one member is an elected pension beneficiary, and the final two members are elected police officers. There are currently 79 participants in the Fund receiving approximately \$4.5 million in benefit payments annually. Property tax, corporate replacement tax, police officer contributions and investment earnings provide the fund with sufficient revenues to meet state mandated pension benefits. The Village hires an independent actuary to calculate the property tax levy required for the Police pension fund for the upcoming year.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	2,680,626	2,600,630	2,615,630	3,174,840	22.1%
Replacement Tax	17,817	13,400	13,400	13,400	0.0%
Charges for Services	861,085	891,410	849,780	888,900	-0.3%
Investment Earnings	1,656,435	1,200,000	1,264,300	1,275,000	6.3%
Miscellaneous	165,420	-	-	-	N/A
Total Revenues	5,381,383	4,705,440	4,743,110	5,352,140	13.7%
Expenditures					
Salaries	2,400	2,400	2,400	2,400	0.0%
Employee Benefits	3,745,133	3,885,740	4,093,070	4,459,370	14.8%
Misc. Employee Expenses	1,402	1,300	1,300	1,300	0.0%
Commodities	-	500	500	500	0.0%
Contractual Services	16,886	31,150	43,390	41,210	32.3%
Trustees Fees	110,498	105,000	100,000	105,000	0.0%
Total Expenditures	3,876,320	4,026,090	4,240,660	4,609,780	14.5%
Net Revenues over Expenditures	1,505,064	679,350	502,450	742,360	9.3%

Firefighters Pension | Village of Hoffman Estates

Description

The Village's sworn fire employees participate in the Firefighters Pension System (FPS) which is a defined-benefit, single-employer pension plan. The FPS functions are governed by a five-member board. Two members are appointed by the Village President, one member is an elected pension beneficiary, and the final two members are elected firefighters. There are currently 73 participants in the Fund receiving approximately \$3.9 million in benefit payments annually. Property tax, corporate replacement tax, firefighter contributions and investment earnings provide the fund with sufficient revenues to meet state mandated pension benefits. The Village hires an independent actuary to calculate the property tax levy required for the Fire pension fund for the upcoming year.

Annual Revenues and Expenditures by Class

Class	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Change
Revenues					
Taxes	2,502,545	2,522,780	2,537,780	2,816,000	11.6%
Replacement Tax	17,817	13,400	13,400	13,400	0.0%
Charges for Services	827,566	874,160	860,000	888,850	1.7%
Investment Earnings	3,766,071	1,250,000	1,560,000	1,250,000	0.0%
Miscellaneous	24,291	-	470	-	N/A
Reimbursements	-	-	50	-	N/A
Total Revenues	7,138,290	4,660,340	4,971,700	4,968,250	6.6%
Expenditures					
Salaries	1,262	-	-	-	N/A
Employee Benefits	3,623,445	3,831,810	3,830,270	3,942,690	2.9%
Misc. Employee Expenses	4,019	3,280	3,280	3,280	0.0%
Contractual Services	72,674	48,910	66,450	58,460	19.5%
Trustees Fees	171,255	200,000	212,000	215,000	7.5%
Total Expenditures	3,872,656	4,084,000	4,112,000	4,219,430	3.3%
Net Revenues over Expenditures	3,265,634	576,340	859,700	748,820	29.9%





CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is the Village's comprehensive multi-year plan for the development of the Village's capital facilities, infrastructure and improvements. Capital projects include all vehicles, in addition to projects that cost more than \$25,000 over the life of the project. The plan outlines the capital projects that are expected to take place over the next 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

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

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

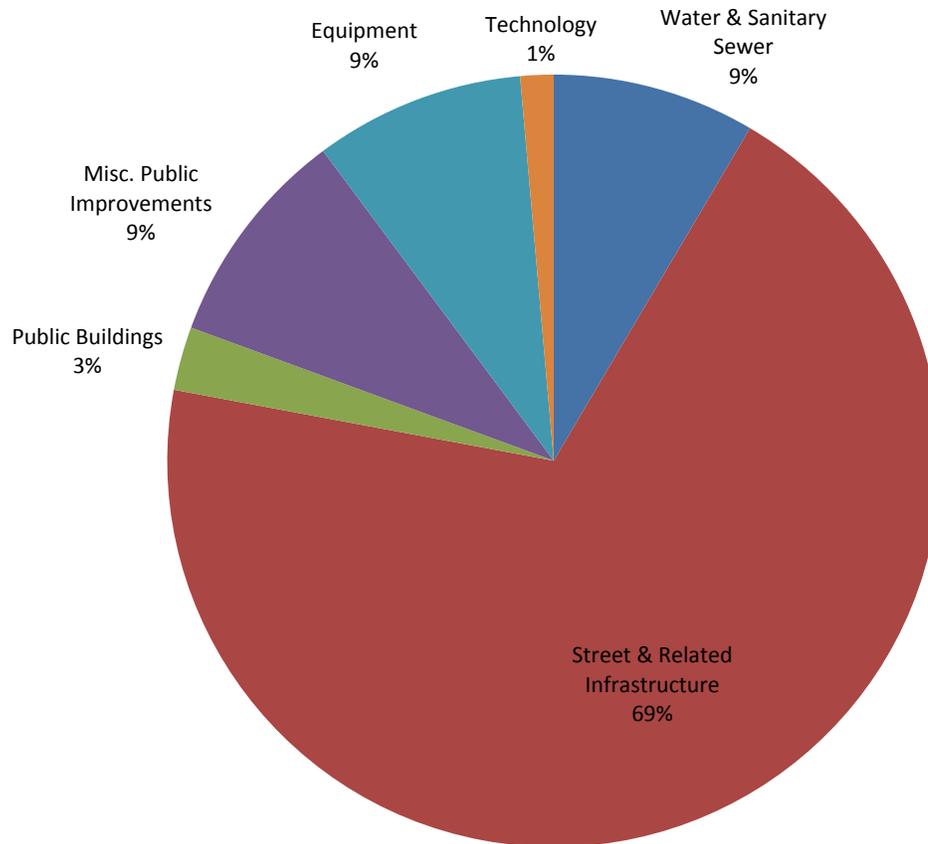
Each project is also summarized by department. You can examine each project under the department section of the CIP. The departments are:

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

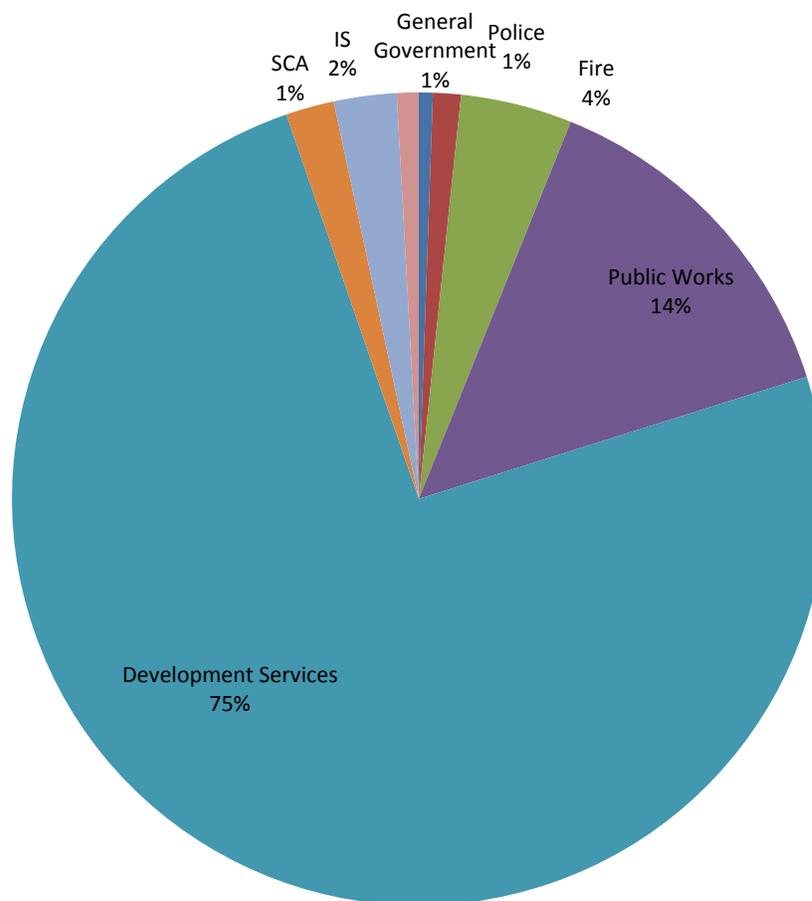
Summary of Capital Requests by Project Type



Project Type Group	2016	2017	2018	2019	2020	Total 2016-2020
Water & Sanitary Sewer	2,865,640	4,052,310	1,341,810	1,619,500	1,359,500	11,238,760
Street & Related Infrastructure	23,477,450	17,336,500	12,535,000	6,890,000	10,510,000	70,748,950
Public Buildings	898,000	160,600	145,000	412,000	4,098,600	5,714,200
Miscellaneous Public Improvements	3,115,000	4,014,000	685,000	2,454,000	1,455,000	11,723,000
Equipment	2,969,160	3,681,330	1,948,940	1,764,830	2,949,220	13,313,480
Technology	471,410	228,410	341,100	237,200	327,200	1,605,320
TOTAL	33,796,660	29,473,150	16,996,850	13,377,530	20,699,520	114,343,710

Capital Improvements Program | Village of Hoffman Estates

Summary of Capital Requests by Department



Department	2016	2017	2018	2019	2020	Total 2016-2020
General Government	187,890	227,890	301,890	153,290	105,000	975,960
Police	373,810	408,410	443,400	466,800	390,900	2,083,320
Fire	1,498,500	1,895,170	497,300	546,050	6,118,550	10,555,570
Public Works	4,748,010	5,561,180	2,222,260	2,441,890	1,923,570	16,896,910
Development Services	25,203,450	19,635,000	13,108,000	9,275,500	11,832,500	79,054,450
Economic Development Area	650,000	25,000	25,000	-	-	700,000
Information Systems	842,000	182,000	227,000	192,000	282,000	1,725,000
Sears Centre Arena	293,000	1,538,500	172,000	302,000	47,000	2,352,500
TOTAL	33,796,660	29,473,150	16,996,850	13,377,530	20,699,520	114,343,710

Capital Improvements Program | Village of Hoffman Estates

Summary of Capital Requests – Source of Funds

Source of Funds	2016	2017	2018	2019	2020	Total 2016-2020
General Fund	975,200	1,575,500	1,232,420	1,765,480	2,775,860	8,324,460
General Fund Fund Balance	610,000	65,000	-	-	-	675,000
Water & Sewer Fund	66,800	56,800	16,800	37,240	1,469,950	1,647,590
Motor Fuel Tax Fund	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	5,800,000
CDBG Fund	315,000	91,000	291,000	91,000	291,000	1,079,000
Asset Seizure - Federal	105,130	89,130	89,130	36,220	-	319,610
EDA Bond Proceeds	1,885,850	403,750	285,000	-	-	2,574,600
Bond Issue Proceeds	3,579,970	4,409,370	639,170	997,180	30,000	9,655,690
State of Illinois Loan	849,130	1,379,000	315,000	315,000	-	2,858,130
Capital Replacement Fund	115,220	338,560	530,610	-	51,300	1,035,690
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	420,000	420,000	420,000	420,000	420,000	2,100,000
Municipal Gas Use Tax	1,277,450	1,300,000	1,300,000	525,000	525,000	4,927,450
Packaged Liquor Tax	93,000	-	-	-	-	93,000
Stormwater Management Fund	25,000	520,000	120,000	520,000	120,000	1,305,000
Stormwater Mgmt. Fund Balance	-	510,000	-	350,000	-	860,000
Road Improvement Fund	50,000	50,000	50,000	50,000	50,000	250,000
Information Systems User Charges	451,500	194,000	257,000	192,000	282,000	1,376,500
Information Systems Fund Balance	120,000	-	-	-	-	120,000
Developer Contributions	400,000	3,550,000	500,000	-	-	4,450,000
DUI Reimbursement	27,410	27,410	27,410	27,410	27,410	137,050
Grant Funding	398,400	1,451,070	1,240,000	500,000	500,000	4,089,470
Court Supervision Escrow	30,000	30,000	30,000	30,000	30,000	150,000
Hoffman Blvd Bridge Maintenance	100,000	4,000	-	4,000	-	108,000
Hoffman Estates Park District	35,000	33,750	30,000	-	-	98,750
State of Illinois	11,000,000	-	-	-	-	11,000,000
Illinois State Toll Highway Authority	5,450,000	-	-	-	-	5,450,000
Forest Preserve Dist. of Cook County	40,000	37,500	-	-	-	77,500
Cook County	-	5,500,000	3,000,000	-	-	8,500,000
Levy 2% Capital Fund	33,000	20,000	20,000	20,000	20,000	113,000
Levy Contribution	7,000	-	-	-	-	7,000
SCA Operating Budget	22,000	29,500	37,000	17,000	27,000	132,500
Unfunded	2,254,600	4,327,810	3,506,310	4,420,000	11,020,000	25,528,720
TOTAL	33,796,660	29,473,150	16,996,850	13,377,530	20,699,520	114,343,710

Capital Improvements Program | Village of Hoffman Estates

CAPITAL REQUESTS

General Government Department

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
Village-Wide Radio Replacement	187,890	187,890	187,890	78,290	-	641,960
Replacement of Video Systems	-	40,000	30,000	75,000	105,000	250,000
Copier Replacement Program	-	-	84,000	-	-	84,000
TOTAL	187,890	227,890	301,890	153,290	105,000	975,960

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 was financed over seven years.

Annual Impact on Operating Budget: Due to the new equipment, the maintenance contract on the equipment was reduced by 16%, resulting in an expense reduction of \$5,000 Village-wide.

FY 2016 Costs	Total Costs	Source of Funds	
\$187,890	\$641,960	General Fund	\$279,890
		Water & Sewer Fund	\$58,460
		Asset Seizure (Fed) Fund	\$303,610

Capital Improvements Program | Village of Hoffman Estates

CAPITAL REQUESTS

Police Department

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
Tornado Siren Replacement	19,000	19,000	19,000	19,000	19,000	95,000
In-Car Digital Video Cameras	27,410	39,410	57,100	38,200	38,200	200,320
Patrol Vehicles	282,400	266,600	321,300	285,300	285,300	1,440,900
Vehicles - Investigations Division	34,000	-	-	38,000	-	72,000
Administrative Vehicles	-	34,000	34,000	36,400	36,400	140,800
Traffic Section Vehicle	-	38,400	-	37,900	-	76,300
Emergency Overhead Lighting Systems	11,000	11,000	12,000	12,000	12,000	58,000
TOTAL	373,810	408,410	443,400	466,800	390,900	2,083,320

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	2016	2017	2018	2019	2020	Total 2016-2020
Thermal Imaging Cameras (TIC)	98,000	-	-	-	-	98,000
Station 22 Capital Improvements	93,000	-	-	-	-	93,000
Protective Clothing	40,000	75,000	80,000	80,000	80,000	355,000
Emergency Medical Services Reporting Program	-	-	30,000	-	-	30,000
Fitness Equipment at Fire Stations	-	30,000	-	30,000	30,000	90,000
Reserve Truck 24 (RT24)	1,200,000	-	-	-	-	1,200,000
Self Contained Breathing Apparatus Replacement	-	517,020	-	-	-	517,020
Apparatus Refurbishment Program	67,500	-	-	71,500	-	139,000
Reserve Squad 22 (RS22)	-	658,200	-	-	-	658,200
Reserve Engine 21 (RE21)	-	576,600	-	-	-	576,600
Fire Car 7	-	38,350	-	-	-	38,350
Reserve Ambulance 21 (RA21)	-	-	292,200	-	-	292,200
Fire Car #3	-	-	55,600	-	-	55,600
Fire Car 2	-	-	39,500	-	-	39,500
Reserve Ambulance 24 (RA24)	-	-	-	321,200	-	321,200
Fire Car 6	-	-	-	43,350	-	43,350
Reserve Ambulance 23 (RA23)	-	-	-	-	330,100	330,100
Truck 24 (T24)	-	-	-	-	1,636,200	1,636,200
Fire Car 1	-	-	-	-	42,250	42,250
Construction of Fire Stations	-	-	-	-	4,000,000	4,000,000
TOTAL	1,498,500	1,895,170	497,300	546,050	6,118,550	10,555,570

Significant Non-Routine Projects:

Construction of Fire Stations

Description: This project is the relocation of the fire station #21, which was originally built in 1960. Numerous studies, as part of an ISO evaluation, have concluded that there is a need to relocate station #21 to continue to meet the industry standard response time of four to six minutes.

Annual Impact on Operating Budget: The annual impact is unknown at this time, but it has been determined that areas of the community could be better served by emergency services in another location. Certainly, it is anticipated that a newer building would be more energy efficient.

FY 2016 Costs	Total Costs	Source of Funds
\$4,000,000	\$4,000,000	Unfunded
		\$4,000,000

CAPITAL REQUESTS

Public Works Department

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
Replacement of Air Make-up Units	90,000	-	-	-	-	90,000
Village Hall Masonry Cleaning	-	50,600	-	-	-	50,600
Tuckpointing	40,000	-	-	40,000	-	80,000
Replacement Building Automation System	39,000	-	-	-	-	39,000
Replacement AC System Fleet Services	26,000	-	-	-	-	26,000
Replacement of Village Hall Chiller Valves	-	55,000	-	-	-	55,000
Replacement Boiler Fleet Services	-	-	-	47,000	-	47,000
Roof Replacements	-	-	-	30,000	58,600	88,600
Emerald Ash Borer Response	610,000	65,000	-	-	-	675,000
Village Creek Drainage Improvement	-	60,000	60,000	60,000	60,000	240,000
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	40,000
Dump Truck Unit #11	165,540	-	-	-	-	165,540
Dump Truck Unit #12	165,540	-	-	-	-	165,540
Dump Truck Unit #14	-	170,590	-	-	-	170,590
Dump Truck Unit #15	-	170,590	-	-	-	170,590
4x4 Pick-Up Truck Unit #34	40,880	-	-	-	-	40,880
4x4 Pick-Up Truck Unit #35	43,340	-	-	-	-	43,340
PCMS Message Boards	-	19,000	19,570	20,150	20,760	79,480
Dump Truck Unit #4	-	170,590	-	-	-	170,590
Dump Truck Unit #13	-	170,590	-	-	-	170,590
4x4 Pick-Up Truck, Unit #22	-	43,140	-	-	-	43,140
Mini-Dump Truck Unit #41	-	42,340	-	-	-	42,340
Pavement Roller Unit #51	-	50,800	-	-	-	50,800
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
2.5 Ton HD Dump Truck	-	-	177,790	-	-	177,790
4x4 Pick-up Truck	-	-	41,320	-	-	41,320
Branch/Brush Chipper Unit #126	-	-	61,000	-	-	61,000
Dump Truck Unit #5	-	-	175,790	-	-	175,790
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
Insulated Diesel Exhaust Fluid Cabinet	-	-	30,000	-	-	30,000
Dump Truck Unit #6	-	-	-	181,140	-	181,140
Dump Truck Unit #7	-	-	-	181,140	-	181,140
4X4 Pick Up Truck Unit #38	-	-	-	42,780	-	42,780
4x4 Stake Body Crew Cab Truck, Unit #64	-	-	-	62,560	-	62,560
4x4 Pick-up Truck Unit #31	-	-	-	-	41,450	41,450
4x4 Pick-up Truck Unit #36	-	-	-	-	41,450	41,450
4x4 Stake Body Truck, Unit #43	-	-	-	-	51,300	51,300
Western Area Emergency Water Supply	631,700	140,000	-	-	-	771,700
Water Main Replacement I-90	360,000	450,000	-	-	-	810,000
Meter Change-Outs & Radio Read MIU Installations	150,000	175,000	175,000	175,000	225,000	900,000
Sanitary and Storm Sewer Televising/Construction	100,000	100,000	100,000	100,000	100,000	500,000
WDA Lift Station Pump & Control Replacement	86,310	86,310	46,310	-	-	218,930
Valve Replacement	84,000	85,000	26,000	27,000	28,000	250,000
Water Main Replacement	410,000	315,000	315,000	315,000	315,000	1,670,000
Hydrant Replacements	47,500	50,000	52,500	55,000	57,500	262,500
Sanitary Sewer Rehabilitation	75,000	700,000	135,000	152,500	515,000	1,577,500

Continued on next page.

CAPITAL REQUESTS

Public Works Department

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
Water Meters / New Construction	30,000	30,000	40,000	50,000	60,000	210,000
Annual SCADA System Upgrade	32,000	33,000	34,000	35,000	36,000	170,000
Interior & Exterior Painting/Maintenance Repair of T-5	419,000	-	-	-	-	419,000
Vactor/Flusher Truck Unit #66	425,000	-	-	-	-	425,000
Lift Station Pump System Rehabilitation	375,130	1,000,000	18,000	180,000	18,000	1,591,130
Tandem Dump Truck Unit #2	177,070	-	-	-	-	177,070
Chippendale Lift Generator	50,000	-	-	-	-	50,000
Interior & Exterior Painting/Maintenance Repair of T-1	10,000	329,000	-	-	-	339,000
Interior & Exterior Painting/Maintenance Repair of T-4	5,000	329,000	-	-	-	334,000
Backhoe/Loader 4x4 Tractor Unit #56	-	150,000	-	-	-	150,000
Moonlake Lift Wet Well Grinder/Restrainer	-	95,000	-	-	-	95,000
Sanitary Sewer Asset Mgmt	-	50,000	-	-	-	50,000
Western Area Water System Improvements	-	45,000	400,000	250,000	-	695,000
Portable Video Inspection Unit	-	40,000	-	-	-	40,000
100KW Portable Generator Unit #309	-	-	63,600	-	-	63,600
Fork-Lift Truck Unit #303	-	-	30,570	-	-	30,570
Sky Jack Scissors Lift Unit #301	-	-	29,000	-	-	29,000
Abbeywood Pump Replacement & Control Upgrade	-	-	-	220,000	-	220,000
University Lift Station Pump Improvement	-	-	-	60,000	-	60,000
4x4 Pick-Up Truck w Plow Unit #27	-	-	-	43,810	-	43,810
4x4 Pick-Up Truck w Plow Unit #63	-	-	-	43,810	-	43,810
4x2 heavy Duty Service Truck Unit #20	-	-	-	-	130,450	130,450
4x4 Pick-Up Truck w Plow Unit #26	-	-	-	-	45,030	45,030
4x4 Pick-up Utility Truck Unit #70	-	-	-	-	45,030	45,030
Interior & Exterior Painting/Maintenance Repair of T-2	-	-	-	-	5,000	5,000
TOTAL	4,748,010	5,561,180	2,222,260	2,441,890	1,923,570	16,896,910

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, however, 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 Board made the decision in 2014 to aggressively remove and replace dead and infested ash trees. This decision 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 \$165,280 for 2016.

FY 2016 Costs	Total Costs	Source of Funds
\$610,000	\$675,000	General Fund Fund Balance
		\$675,000

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 \$1,853 per occurrence including salary and benefits.

FY 2016 Costs	Total Costs	Source of Funds	
\$631,700	\$771,700	EDA Bond Proceeds	\$385,850
		2015 Bond Issue Proceeds	\$385,850

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 2016 Costs	Total Costs	Source of Funds	
\$0	\$695,000	Unfunded	\$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 2016 Costs	Total Costs	Source of Funds	
\$360,000	\$810,000	2015 Bond Issue Proceeds	\$810,000

CAPITAL REQUESTS Development Services

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
CDBG Projects	115,000	91,000	91,000	91,000	91,000	479,000
Code Enforcement Division Vehicles	-	-	37,000	55,500	16,500	109,000
Barrington Interchange	16,750,000	1,650,000	-	-	-	18,400,000
Shoe Factory Road	-	7,500,000	4,500,000	-	-	12,000,000
Street Revitalization	5,797,450	6,405,000	6,800,000	6,000,000	6,000,000	31,002,450
Roselle Road Business District	1,190,000	1,000,000	205,000	220,000	225,000	2,840,000
Stormwater Projects	125,000	1,060,000	60,000	1,060,000	60,000	2,365,000
Sidewalk & Bicycle Improvements	290,000	15,000	265,000	290,000	290,000	1,150,000
Hoffman Boulevard Bridge Maintenance	100,000	4,000	-	4,000	-	108,000
Central Road Bicycle Path	100,000	1,200,000	-	-	-	1,300,000
Shoe Factory Road & I-90 Undercrossing Path	400,000	375,000	-	-	-	775,000
Transportation/Engineering Vehicle Replacement	31,000	-	25,000	25,000	-	81,000
Huntington Boulevard Bicycle Path & Route-CMAQ	30,000	30,000	300,000	-	-	360,000
Transit Improvements	225,000	225,000	250,000	1,000,000	1,000,000	2,700,000
Safe Routes to School - former Federal Program	50,000	-	50,000	-	50,000	150,000
Intersection Improvements - Signals	-	80,000	400,000	80,000	400,000	960,000
Barrington Rd/Bode Rd Intersection Improvement	-	-	125,000	450,000	1,700,000	2,275,000
Beverly Interchange	-	-	-	-	2,000,000	2,000,000
TOTAL	25,203,450	19,635,000	13,108,000	9,275,500	11,832,500	79,054,450

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 began in 2012 and construction 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 2016 Costs	Total Costs	Source of Funds	
\$300,000	\$1,950,000	Developer Contributions	\$1,000,000
		Bond Issue	\$950,000

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 2017. 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 Cook County and there will be no operating impact on the Village's budget.

FY 2016 Costs	Total Costs	Source of Funds	
\$0	\$2,500,000	Developer Contributions	\$2,500,000

Roselle Road Business District

Description: The Roselle Road area from Golf Road to south of Higgins Road has been identified as a TIF district area by the Village. There are several property redevelopment projects over the next several years reflected in the Capital Requests table. The costs shown below represent only the non-recurring replacement of a deteriorated metal culvert that coincides with redevelopment of the southern portion of Hoffman Plaza.

Annual Impact on Operating Budget: The culvert replacement will not result in any additional operating costs for the Village.

FY 2016 Costs	Total Costs	Source of Funds	
\$1,000,000	\$1,000,000	Unfunded	\$1,000,000

CAPITAL REQUESTS

Development Services

Central Road Bicycle Path

Description: This bicycle path would be located on the north side of Central Road from the proposed Pace Park & Ride lot to Huntington Boulevard, connecting with the existing path in the Paul Douglas Forest Preserve. This project is currently unfunded, however potential federal grants have been identified and applied for. Phase I engineering costs in 2016 would only be incurred if project is selected for grant funding.

Annual Impact on Operating Budget: The Central Road Bicycle Path would not incur any additional operating costs for the Village for at least five years.

FY 2016 Costs	Total Costs	Source of Funds	
\$100,000	\$1,200,000	Unfunded	\$1,300,000

Shoe Factory Road & I-90 Undercrossing Path

Description: This project will pave existing earth and gravel paths from IL 59 under the I-90 and Hoffman Boulevard bridges and creating a new path connecting to the Prairie Stone business park and the Prairie Stone Wellness Center. The Hoffman Estates Park District and Cook County Forest Preserve are project partners and 80% of the project will be funded by an Illinois Transportation Enhancement Program federal grant. The costs shown below represent only the Village portion of the project.

Annual Impact on Operating Budget: The Shoe Factory Road & I-90 Undercrossing Path will not require additional Village operating funds for at least five years.

FY 2016 Costs	Total Costs	Source of Funds	
\$340,000	\$658,750	EDA Bond Proceeds	\$38,750
		Federal ITEP Grant	\$620,000

Transit Improvements

Description: Pace bus service will be constructing 2 new Park & Ride stations to serve transit stops on I-90 and Barrington Roads. The Village Transit Improvement Task Force has plans for multi-year studies of future transit services in the capital plan, but the costs shown below include only the Village share of developing the two stations. Those costs are anticipated to be funded by a Northwest Municipal Conference Surface Transportation Grant.

Annual Impact on Operating Budget: The new Park & Ride stations will not be owned or operated by the Village and, therefore, no Village operating costs will be incurred.

FY 2016 Costs	Total Costs	Source of Funds	
\$500,000	\$1,000,000	NWMC STP Funds	\$1,000,000

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.

Capital Improvements Program | Village of Hoffman Estates

CAPITAL REQUESTS

Development Services

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 2016 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 2016 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	2016	2017	2018	2019	2020	Total 2016-2020
Prairie Stone Signage	625,000	-	-	-	-	625,000
Village Green Improvements	25,000	25,000	-	-	-	50,000
Rt. 59/Hoffman Turn Lane	-	-	25,000	-	-	25,000
TOTAL	650,000	25,000	25,000	-	-	700,000

Significant Non-Routine Projects:

Prairie Stone Signage

Description: The costs for this project are 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 2016 Costs	Total Costs	Source of Funds
\$625,000	\$625,000	EDA Bond Proceeds
		\$625,000

Capital Improvements Program | Village of Hoffman Estates

CAPITAL REQUESTS

Information Systems Department

Project Name	2016	2017	2018	2019	2020	Total 2016-2020
Personal Computer Replacements	112,000	112,000	112,000	112,000	112,000	560,000
Network File Server Replacements	25,000	25,000	25,000	35,000	25,000	135,000
Wireless Infrastructure	40,000	-	45,000	-	-	85,000
Wireless infrastructure upgrade	180,000	20,000	20,000	20,000	20,000	260,000
Telephone System Replacement	-	-	-	-	100,000	100,000
Hosted GIS system	25,000	25,000	25,000	25,000	25,000	125,000
Sungard upgrade	50,000	-	-	-	-	50,000
Camera Syst. Replace. - Municipal Buildings	410,000	-	-	-	-	410,000
TOTAL	842,000	182,000	227,000	192,000	282,000	1,725,000

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	2016	2017	2018	2019	2020	Total 2016-2020
SCA Site - Miscellaneous Exterior Improvements	31,000	-	-	-	-	31,000
SCA Building Upgrades - Signage	-	1,000,000	-	-	-	1,000,000
SCA Site - Parking Lot Improvements	-	11,500	-	-	-	11,500
SCA Interior - Upgrades & Replacements to FF&E	-	-	-	10,000	10,000	20,000
SCA Interior - Suite Upgrades	-	35,000	35,000	15,000	-	85,000
SCA - Interior - Miscellaneous Upgrades	60,000	-	80,000	250,000	-	390,000
SCA Interior - Miscellaneous Building Upgrades	100,000	-	10,000	-	10,000	120,000
Food & Beverage - Concession Stands & Kitchen	40,000	20,000	20,000	20,000	20,000	120,000
Annual PC Replacement/I.T. Projects	12,000	7,000	27,000	7,000	7,000	60,000
SCA-Upgrades to Club Room	50,000	-	-	-	-	50,000
SCA FF&E-Replace Sports Lights	-	465,000	-	-	-	465,000
TOTAL	293,000	1,538,500	172,000	302,000	47,000	2,352,500

Significant Non-Routine Projects:

Sears Center Arena Building Upgrades-Signage

Description: The costs for this project are to replace the scoreboard and ribbon board at the end of their useful lives.

Annual Impact on Operating Budget: Once installed, the scoreboard and ribbon board will be under a five-year warranty and the operating costs related to repairs will be eliminated during that time. The combined repair costs for the scoreboard and ribbon board in 2015 were about \$21,400. There are no other costs related to the scoreboard and ribbon board operation.

FY 2016 Costs	Total Costs	Source of Funds	
\$625,000	\$625,000	EDA Bond Proceeds	\$625,000



APPENDIX

The Village of Hoffman Estates strives to maintain a conservative, fiscally prudent approach to budgeting and management of its fiscal affairs. To this end, the Village has created and maintains formal policies based on “best practices” in the areas of: Financial Stability, Debt Issuance, Cash Management and Investments, and Budget Development and Adjustment. These policies form the foundation of our internal and external financial practices. Additional policies may be incorporated over time. The narrative below summarizes each of these policies; it is not the full policy for each category listed.

Financial Stability and Reporting Policies

Fund Balance Policy – In years where revenues exceed expenditures within the General Fund, excess funds are utilized according to the Village’s Fund Balance Policy. This policy, which was adopted by the Village Board during the budget process in FY2000 and updated in April of 2015, states that the Village will strive to maintain an unallocated/unreserved fund balance within the General Fund equal to 25% of the preceding year’s annual operating budget. While the General Fund is above this level of fund balance, any year where year-end revenues exceed expenditures, the amount of surplus will remain in the General Fund or be transferred to other funds to address known future financial needs. This utilization of General Fund surplus will be brought before the Village President and Board of Trustees annually, when applicable, during the Operating Budget process via a recommendation by the Village Manager.

Generally Accepted Accounting Principles – The Village will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

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

Basis of Accounting and Budgeting – The basis for accounting and budgeting for the General Fund, special revenue, debt service and capital project funds is modified accrual. Modified accrual recognizes revenues when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The basis of accounting and budgeting for enterprise, internal service funds and pension trust funds is full accrual. Full accrual is a method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of. The appropriate basis of accounting for all fund types is used throughout the budgeting, accounting and reporting processes.

The Village is entitled to present a balanced budget every fiscal year. A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

Purchasing Policy – All expenses over \$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.

Pension Funding Policy – On April 6, 2015, the Village Board adopted the Pension Funding Policy which updates the funding parameters for the Police and Firefighter Pension Plans' Actuarial Valuations. The Village will incorporate the following assumptions into the Police Pension Fund and Firefighters Pension Fund actuarial valuations:

- Use a 100% funding goal;
- Adopting a 30-year amortization period by 2040;
- Continued use of entry age normal actuarial method instead of projected unit credit, as long as the entry age normal calculation meets or exceeds the SB3538 minimum funding requirements;
- Utilization of the RP-2000 mortality table with the blue collar adjustment.

Debt Issuance Policy

A formal debt policy was adopted on July 21, 1997, that provides guidance for future decisions regarding debt and recognizes the long-term commitment to full and timely repayment of all debt. Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. The Village of Hoffman Estates is a home rule community, and therefore has no legal debt limit.

While the current budget shows cash purchases (pay-as-you-go) for certain equipment at the time of purchase, other methods of payment will be reviewed for feasibility. For example, an operating or capital lease may be more advantageous for copy machines or computer equipment.

Investment and Cash Management Policy

The most recently revised policy for the Village was implemented on November 14, 2011. This policy details the Village's investment guidelines. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the Village and conforming to all state statutes governing the investment of public funds.

A

Accrual Basis of Accounting: A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is disposed.

Agency Fund: A fund established to account for assets held by the Village as a collection of paying agent for individuals, private organizations, other governmental units, or other funds.

Allotment: A designated amount of money that is automatically distributed.

Appropriation: A legal authorization by the Village Board to make expenditures and to incur obligations for a specific purpose.

Assessed Valuation: Value established for real property for use as a basis in levying property taxes.

Audit: Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

B

Balanced Budget: A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

Bond: A form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

Budget: A financial plan for a specified period of time that matched projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Hoffman Estates uses a budget covering one fiscal year, January 1st thru December 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.

C

Capital Expenditure: Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital outlay).

Capital Improvement: A permanent addition to the Village’s assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of the same.

Capital Improvement Board (CIB): A body of Village representatives made up of two Village Trustees, resident members, and the Finance Director, responsible for reviewing the Capital Improvement Program budget and recommending approval to the Village Board.³

Capital Improvement Program (CIP): A five-year financial plan of proposed capital improvement projects that is adopted annually.

Capital Outlay: Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

Capital Projects: The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project. All vehicle purchases are also considered capital projects, even if the cost is below \$25,000.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Services: A revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance payments, and other miscellaneous user fees.

Community Development Block Grant: Federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment and expanded opportunities for persons of low and moderate income.

Comprehensive Annual Financial Report (CAFR): This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

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

D

Debt Service: The payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit: an excess of expenditures over revenues.

Depreciation: The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

E

Enterprise Fund: A governmental accounting fund in which services provided are financed and operated similar to those of a private business - where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

Equalized Assessed Valuation (EAV): A value established for real property for use as a basis in levying property taxes within Cook County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Cook County equalization factor, which changes every year.

Expenditure: The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid.

F

Fiduciary Funds (Trust and Agency Funds): Used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

Financial Plan: A multi-year, long-range, approach to assessing the Village's revenue and expenditure needs which becomes the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

Fiscal Year: A 12-month period of time to which the budget applies; the fiscal year for the Village of Hoffman Estates is January 1 thru December 31

Full-Time Equivalent: The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0).

Full Faith and Credit: A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance: The amount of financial resources available for use; the excess of assets over liabilities.

Fund type: In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

G

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

Government Finance Officers Association: The national GFOA of the United States and Canada, whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Funds: Funds used to account for all or most of a government's general activities that not accounted for in another fund; these include General, Special Revenue, Debt Service, and Capital Project Funds.

Grant: Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

I

Infrastructure: The physical assets of the Village (streets, water, sewer, and public buildings)

Interfund Transfers: Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

Intergovernmental Revenue: Revenue received from or through the Federal, State, County, or other unit of government such as a Fire District, Library District, School District or another municipality.

M

Modified Accrual Basis of Accounting: An adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period.

Municipal Code: A collaboration of Village Board approved ordinances currently in effect.

O

Operating Budget: Annual appropriation of funds for ongoing program costs

Ordinance: A formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries.

P

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Funds: Used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration; composed of two fund types: enterprise funds and internal service funds.

R

Reserve: An account used to record a portion of the fund's balance is legally restricted for a specific purpose.

Revenue: Amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year.

T

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Increment Financing (TIF): This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

U

User Fees: Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation

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

IMRF: Illinois Municipal Retirement Fund

IPBC: Interpersonal Personnel Benefits Cooperative

IS: Information Systems

ISO: Insurance Services Organization

JAWA: Joint Action Water Agency

KCAT: Kane County Auto Theft Task Force

LEED: Leadership in Energy and Environmental Design

MABAS: Mutual Aid Box Alarm System

MAP: Metropolitan Alliance of Police

MICU: Mobile Intensive Care Unit

MTF: Motor Fuel Tax

MUTCD: Manual on Uniform Traffic Control Devices

MWRDGC: Metropolitan Water Reclamation District of Greater Chicago

NEMRT: North East Multi-Regional Training

NFPA: National Fire Protection Agency

NIMCAST: National Incident Management System Compliance Assessment Tool

NIMS: National Incident Management System

NWCD: Northwest Central Dispatch

NWCH: Northwest Community Hospital

NWMC: Northwest Municipal Conference

PEG: Public, Educational & Governmental

POP: Problem Oriented Policing

PPE: Personal Protective Equipment

PPS: Police Pension System

SAN: Storage Area Network

SCADA: Supervisory Control and Data Acquisition

SNS: Strategic National Stockpile

SLA: Service Level Agreement

SQL: Structured Query Language

STAR: Suburban Transit Access Route

STP: Surface Transportation Program

SWANCC: Solid Waste Agency of Northern Cook County

SWAP: Sheriff's Work Alternative Program

TIF: Tax Increment Financing

UASI: Urban Areas Security Initiative

USEPA: United States Environmental Protection Agency

USR: Uniform Crime Report

WDA: Western Development Area