

REVENUE MANUAL

1999 - 2010



VILLAGE OF HOFFMAN ESTATES



VILLAGE OF HOFFMAN ESTATES REVENUE MANUAL 1999-2010

TABLE OF CONTENTS

GENERAL FUND

Taxes	A-1
Licenses & Permits	B-1
Intergovernmental	C-1
Charges for Services	D-1
Fines & Forfeits	E-1
Miscellaneous	F-1
Investment Earnings	G-1
Operating Transfers	H-1

SPECIAL REVENUE FUNDS

Motor Fuel Tax	I-1
Community Development Block Grant	I-4
EDA Administration	I-5
Enhanced 911	I-8
Asset Seizure	I-11
Municipal Waste	I-15
Sears EDA	I-20
Roselle Rd TIF	I-21

DEBT SERVICE FUNDS

2001 GO Debt Service	J-1
1997 A&B GO Debt Service	J-6
2003 GO Debt Service	J-10
2004 GO Debt Service	J-13
2005A GO Debt Service	J-18
2005 EDATax Increment Revenue	J-21
2008 GO Debt Service	J-23
2009 GO Debt Service	J-26

CAPITAL PROJECTS FUNDS

Central Road Corridor Improvement	K-1
Hoffman Blvd Bridge Maintenance	K-2
Wester Corridor	K-3
Traffic Improvement	K-5
EDA Series 1991 Project	K-6
Central Area Rd Improvement Impact Fee	K-10
Western Area Traffic Improvement	K-12
Arena Reserve	K-13
Western Area Rd Improvement Impact Fee	K-15
Capital Improvements	K-17
Capital Vehicle & Equipment	K-32
Capital Replacement	K-36

ENTERPRISE FUND

Waterworks & Sewerage	L-1
-----------------------	-----

INTERNAL SERVICE FUNDS

Insurance	M-1
Information Systems	M-5

TRUST & AGENCY FUNDS

Police Pension	N-1
Fire Pension	N-12

SUPPLEMENTAL DATA

2008 Property Tax Levy Analysis	O-1
2008 Property Tax Levy Collection Schedule	O-2
Hotel/Motel Tax Return	O-3
Hotel Tax Quarterly Collection Schedule	O-4
Real Estate Transfer Tax Return	O-5
2007 EDA Property Tax Surplus	O-6
Barrington/Higgins Taxing District Distributions	O-7
Entertainment Tax Return	O-8
Sales Tax Rates	O-9
Lease Payment Collection Schedule	O-10
Public Safety Agreement for Sears Centre	O-11
Allocated Tax Increment Revenue Schedule	O-15
2005 EDA Refunding Bond Schedule	O-16
Northwest Central 911 System Remittance	O-17
Federal Equitable Sharing Agreement	O-18
Promissory Note	O-20
Food & Beverage Tax Return	O-21
Hot Line Agreement	O-22
IS User Charge Cost Allocation	O-24

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. See pages O-1 and O-2 in the supplemental data section for distribution details.

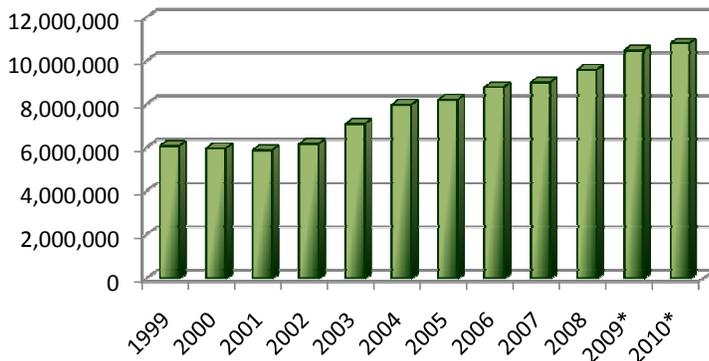
ACCOUNT TITLE: Property Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Village ordinance passed in December, annually

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	6,072,665	
2000	5,967,493	-1.7%
2001	5,882,739	-1.4%
2002	6,153,815	4.6%
2003	7,076,498	15.0%
2004	7,975,685	12.7%
2005	8,198,660	2.8%
2006	8,783,938	7.1%
2007	9,007,836	2.5%
2008	9,563,610	6.2%
2009*	10,443,180	9.2%
2010*	10,793,180	3.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided based on the appropriate year's distribution for property taxes to the General Fund and other funds.

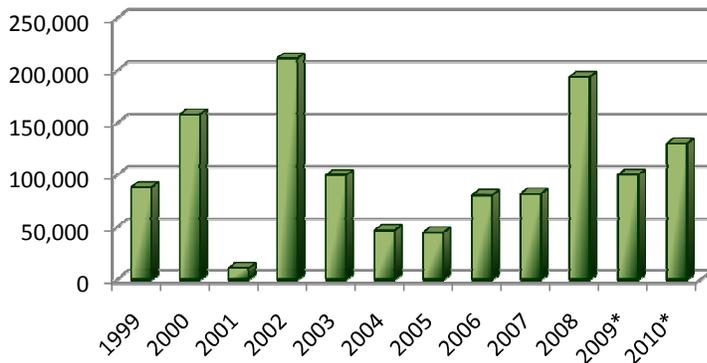
ACCOUNT TITLE: Property Tax, Prior Years
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Village ordinance passed in December, annually

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	88,067	
2000	157,589	78.9%
2001	10,827	-93.1%
2002	211,369	1852.2%
2003	99,662	-52.8%
2004	46,693	-53.1%
2005	44,766	-4.1%
2006	80,783	80.5%
2007	82,110	1.6%
2008	193,757	136.0%
2009*	100,000	-48.4%
2010*	130,000	30.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed upon the use and privilege of renting, leasing, or letting rooms in a motel or hotel within the Village. The current rate is 6% of gross revenue, less a 1% processing fee the remitter may withhold. See pages O-3 and O-4 in the supplemental data section for a sample of the tax return and the quarterly collection schedule.

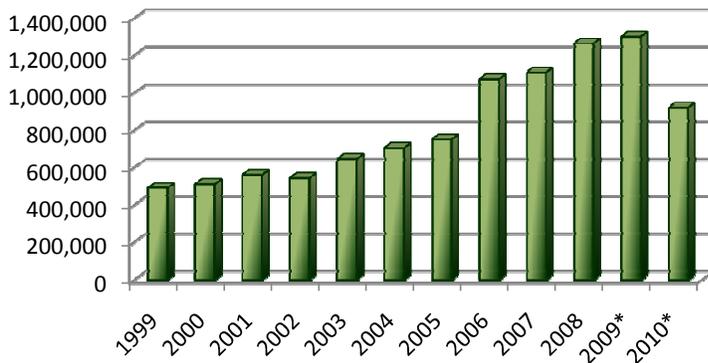
ACCOUNT TITLE: Hotel Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3103

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Numbers: 1654-1985, 2455-1992, 3781-2006, 3981-2007

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Remittances are submitted to the Village on a quarterly basis. They are due on or before the 30th day of the month following the tax period. Currently, Hilton Gardens and Comfort Inn remit on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	490,243	
2000	511,962	4.4%
2001	559,405	9.3%
2002	542,763	-3.0%
2003	645,582	18.9%
2004	703,233	8.9%
2005	750,028	6.7%
2006	1,070,456	42.7%
2007	1,106,043	3.3%
2008	1,263,922	14.3%
2009*	1,300,000	2.9%
2010*	920,000	-29.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed on the privilege of transferring title of real estate or transferring the beneficial interest in the real estate located within the corporate limits of the Village at the rate of \$3.00/\$1,000.00 of value for each transfer. This tax is the responsibility of seller of the real estate and is needed to file the deed with the county. See page O-5 in the supplemental data section for a sample of the application.

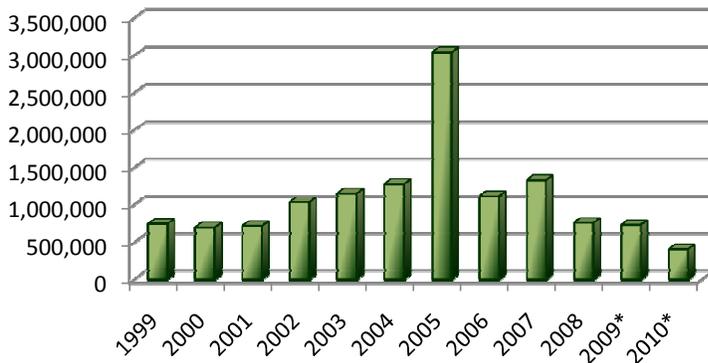
ACCOUNT TITLE: Real Estate Transfer Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3104

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 1884-1987, 2123-1989, 2285-1990, 2455-1992, 2576-1993, 2768-1995, 3843-2006; Village Municipal Code: 13-5

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: At time of sale

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	740,344	
2000	691,878	-6.5%
2001	712,828	3.0%
2002	1,029,924	44.5%
2003	1,150,049	11.7%
2004	1,272,280	10.6%
2005	3,040,388	139.0%
2006	1,111,758	-63.4%
2007	1,323,132	19.0%
2008	755,637	-42.9%
2009*	725,000	-4.1%
2010*	400,000	-44.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The corporate authorities of a home rule unit may impose a tax upon all persons who are in the business of selling tangible personal property at retail in their jurisdiction. The Village, as a home rule municipality, imposes a 1% sales tax on the sale of general merchandise.

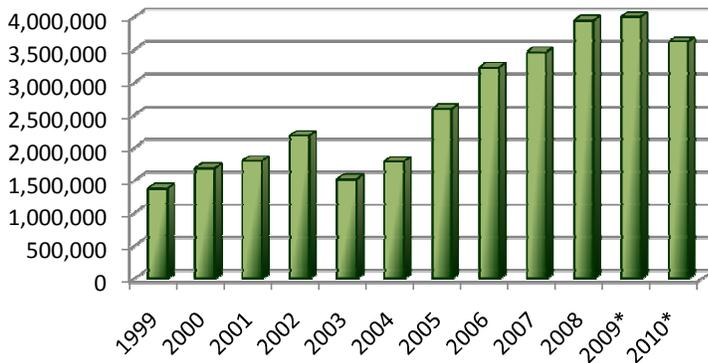
ACCOUNT TITLE: Home Rule Sales Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3105

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2184-1990, 2290-1990, 2455-1992, 3252-2000, 3596-2003; Village Municipal Code: 13-1 & 13-2

COLLECTING AGENCY: Illinois Department of Revenue, Local Tax Allocation Division

COLLECTION SCHEDULE: Monthly - On or before the 25th day of every calendar month

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,371,853	
2000	1,683,514	22.7%
2001	1,795,872	6.7%
2002	2,181,170	21.5%
2003	1,520,830	-30.3%
2004	1,785,199	17.4%
2005	2,591,899	45.2%
2006	3,216,848	24.1%
2007	3,456,973	7.5%
2008	3,938,726	13.9%
2009*	4,000,000	1.6%
2010*	3,620,000	-9.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed on the privilege of originating or receiving in the Village interstate or intrastate telecommunications by a person at a rate of 6% of the gross charges for such telecommunications purchased at retail from a retailer.

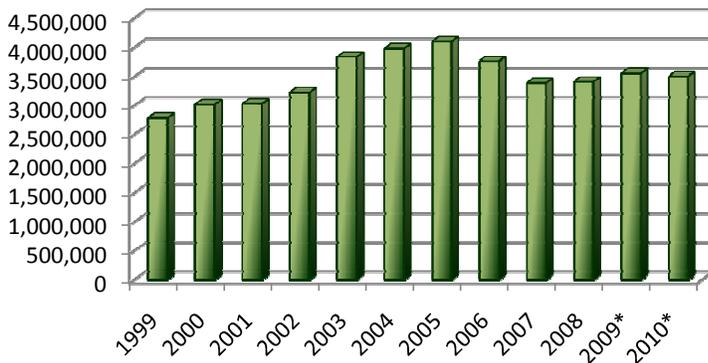
ACCOUNT TITLE: Telecommunications Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3108

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2789-1996, 2947-1997; Village Municipal Code: 13-8; State: Simplified Municipal Telecommunications Tax Act

COLLECTING AGENCY: Telecommunications companies collect from customer and remit to State

COLLECTION SCHEDULE: IL Department of Revenue will send payments to Village two months after liability period

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	2,782,207	
2000	3,018,652	8.5%
2001	3,029,738	0.4%
2002	3,221,187	6.3%
2003	3,835,027	19.1%
2004	3,976,737	3.7%
2005	4,097,034	3.0%
2006	3,753,103	-8.4%
2007	3,378,962	-10.0%
2008	3,404,303	0.7%
2009*	3,550,000	4.3%
2010*	3,500,000	-1.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Portion of the Phase I and II incremental tax paid by the EDA allocated to the Village based on the tax rate. This amount is distributed to Village funds based on their portion of the tax levy. See page O-6 in the supplemental data section for distribution details.

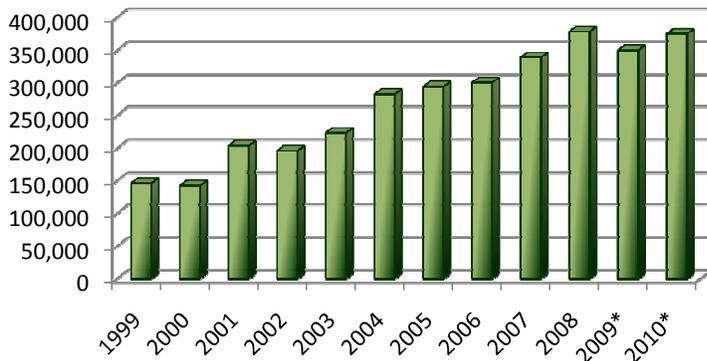
ACCOUNT TITLE: EDA Property Tax Surplus
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3110

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement

COLLECTING AGENCY: Cook County Treasurer/Village of Hoffman Estates

COLLECTION SCHEDULE: Submitted by the Village to the County annually by November 16. The Village's portion is received 6-8 weeks later.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	145,837	
2000	142,213	-2.5%
2001	203,773	43.3%
2002	196,233	-3.7%
2003	222,999	13.6%
2004	282,664	26.8%
2005	293,723	3.9%
2006	300,086	2.2%
2007	339,110	13.0%
2008	378,714	11.7%
2009*	350,000	-7.6%
2010*	375,000	7.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The surplus property taxes received in the Barrington/Higgins TIF Fund have to be returned to the County for distribution to the taxing districts. This is the Village's portion of that surplus. It is not distributed to other funds. See page O-7 in the supplemental data section for distribution details.

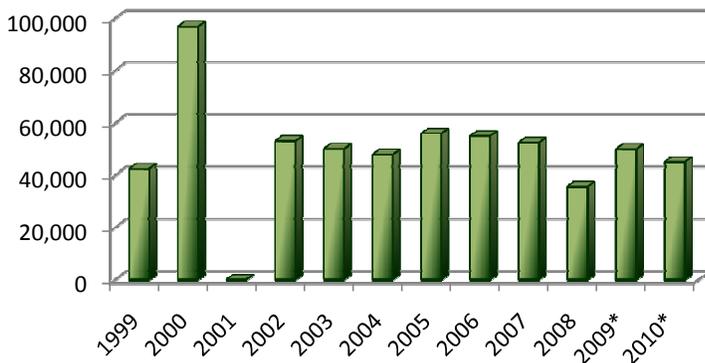
ACCOUNT TITLE: Barrington/Higgins Property Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3111

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 1806-1986, 1808-1986, 1809-1986, 2890-1997; State: IL Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-5-(d)

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Tax is sent back to County around June 30 for distribution to the taxing districts

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	42,350	
2000	96,900	128.8%
2001	-	-100.0%
2002	52,985	N/A
2003	50,119	-5.4%
2004	48,048	-4.1%
2005	55,999	16.5%
2006	54,910	-1.9%
2007	52,393	-4.6%
2008	35,493	-32.3%
2009*	50,000	40.9%
2010*	45,000	-10.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through. See page O-1 in the supplemental data section for distribution details.

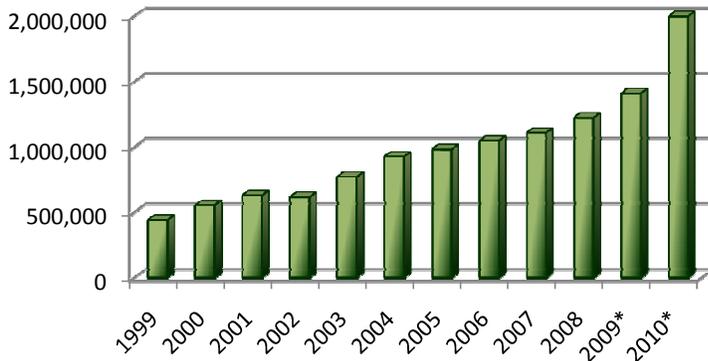
ACCOUNT TITLE: Property Tax, Fire Pension
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3112

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3591-2003, 3892-2006; Federal: GASB

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	441,680	
2000	552,726	25.1%
2001	630,075	14.0%
2002	616,160	-2.2%
2003	771,633	25.2%
2004	924,739	19.8%
2005	981,148	6.1%
2006	1,045,469	6.6%
2007	1,105,046	5.7%
2008	1,221,105	10.5%
2009*	1,407,885	15.3%
2010*	1,995,602	41.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through. See page O-1 in the supplemental data section for distribution details.

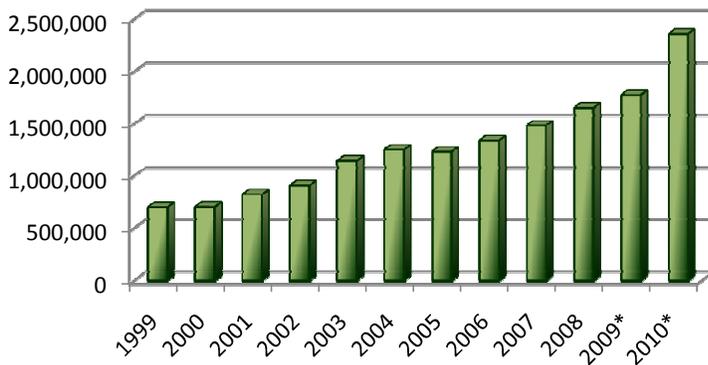
ACCOUNT TITLE: Property Tax, Police Pension
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3113

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3591-2003, 3892-2006; Federal: GASB

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	697,645	
2000	700,716	0.4%
2001	823,038	17.5%
2002	905,667	10.0%
2003	1,140,603	25.9%
2004	1,248,585	9.5%
2005	1,227,166	-1.7%
2006	1,335,550	8.8%
2007	1,478,819	10.7%
2008	1,645,063	11.2%
2009*	1,772,548	7.7%
2010*	2,352,591	32.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through, which shows the Fire Pension Fund portion of the EDA property tax surplus.

ACCOUNT TITLE: EDA Property Tax Surplus,
Fire Pension

FUND: General

REVENUE TYPE: Taxes

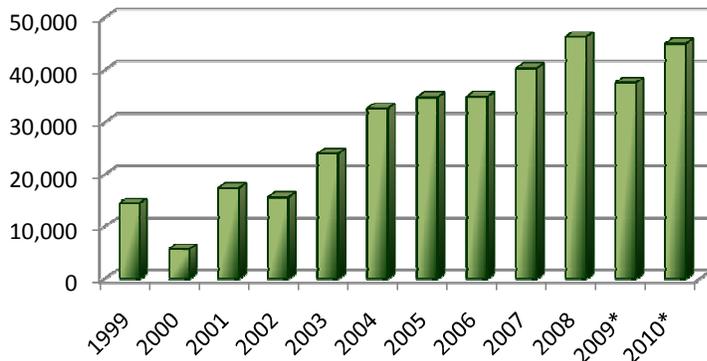
ACCOUNT NO: 01-00-00-10- 3114

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement, 1990; State: GASB

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Submitted by the Village to the County annually by November 16. The Village's portion is received 6-8 weeks later.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	14,386	
2000	5,630	-60.9%
2001	17,329	207.8%
2002	15,642	-9.7%
2003	23,969	53.2%
2004	32,550	35.8%
2005	34,729	6.7%
2006	34,862	0.4%
2007	40,283	15.5%
2008	46,313	15.0%
2009*	37,500	-19.0%
2010*	45,000	20.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through, which shows the Police Pension Fund portion of the EDA property tax surplus.

ACCOUNT TITLE: EDA Property Tax Surplus,
Police Pension

FUND: General

REVENUE TYPE: Taxes

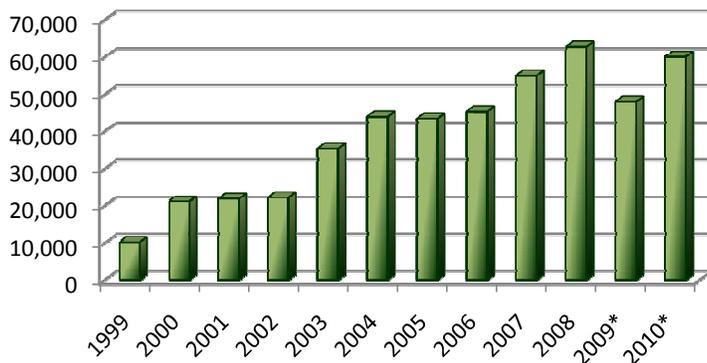
ACCOUNT NO: 01-00-00-10- 3115

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement, 1990; State: GASB

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Submitted by the Village to the County annually by November 16. The Village's portion is received 6-8 weeks later.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	10,208	
2000	21,063	106.3%
2001	21,850	3.7%
2002	22,202	1.6%
2003	35,431	59.6%
2004	43,928	24.0%
2005	43,418	-1.2%
2006	45,226	4.2%
2007	55,085	21.8%
2008	62,736	13.9%
2009*	48,000	-23.5%
2010*	60,000	25.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

An amusement and entertainment surcharge of 6% on the admission fee or charge is imposed upon every amusement and entertainment patron for the privilege of admission to any amusement and entertainment in the Village except that the surcharge for any licensed concert presented in an outdoor venue shall be 4%. Amusement or entertainment include any amusement device or any athletic contest, event, activity, exhibition, performance, presentation, or show for entertainment purposes which is exhibited or staged in the Village. This tax was imposed beginning October 2006. 50% of this revenue is recorded to 34-00-00-10- 3117. See page O-8 in the supplemental data section for a sample of the tax return.

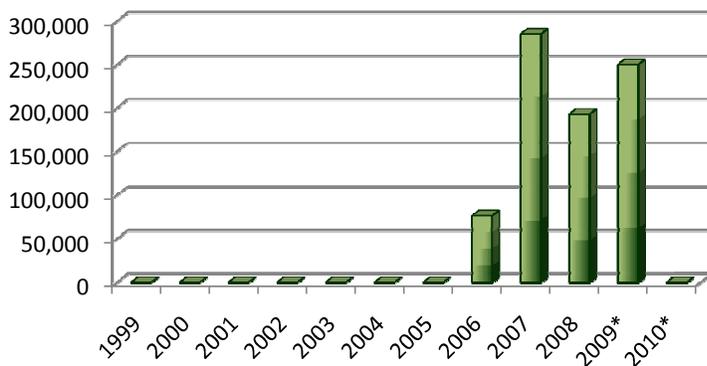
ACCOUNT TITLE: Entertainment Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3117

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 13-10-2; Village Ordinance Number: 3862-2006

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Payment due by the last day of the month following the month the return is for. A late payment penalty equal to 2% of the unpaid tax shall be added for each month, or portion thereof, that such tax remains unpaid.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	76,657	N/A
2007	284,735	271.4%
2008	193,015	-32.2%
2009*	250,000	29.5%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Every owner or operator of a truck or bus shall be required to pay each year a license fee for the use of the vehicle on any public street or highway within the Village. The fee is dependent on gross weight of the vehicle and the maximum load. The requirement for the majority of vehicle licenses was discontinued when the Telecommunications Tax was created in 1996.

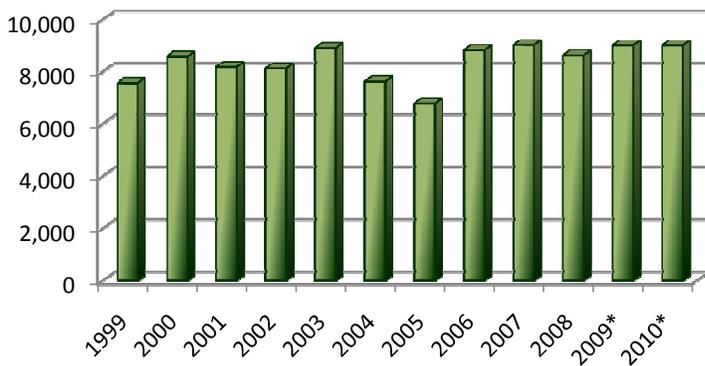
ACCOUNT TITLE: Vehicle Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3201

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2789-1996, 3165-2000; Village Municipal Code: 8-10-1 & 8-2-1C (fees)

COLLECTING AGENCY: Village of Hoffman Estates, Clerk's Office

COLLECTION SCHEDULE: Annual, Due Date is 4/30; late fees assessed when necessary

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	7,568	
2000	8,573	13.3%
2001	8,172	-4.7%
2002	8,118	-0.7%
2003	8,893	9.5%
2004	7,625	-14.3%
2005	6,780	-11.1%
2006	8,818	30.1%
2007	9,016	2.3%
2008	8,630	-4.3%
2009*	9,000	4.3%
2010*	9,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All retail businesses, home businesses and contractors operating within the Village must pay an annual licensing fee. Amounts are determined by category of business as written in the Village Code.

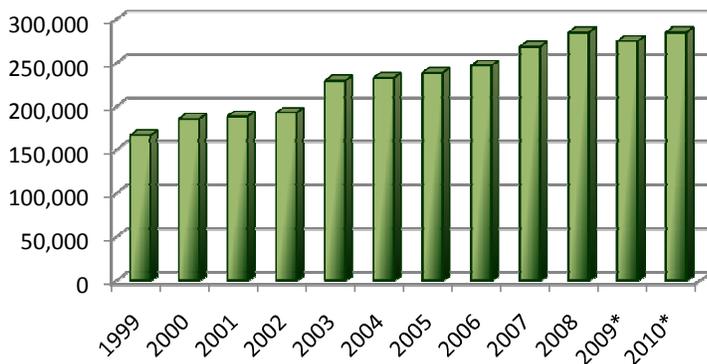
ACCOUNT TITLE: Business Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3202

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 8-2

COLLECTING AGENCY: Village of Hoffman Estates, Clerk's Office and Code Enforcement Division

COLLECTION SCHEDULE: Annual, Due Date is 4/30; late fees assessed when necessary. General Premises licenses due 8/31.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	166,865	
2000	185,292	11.0%
2001	188,228	1.6%
2002	192,514	2.3%
2003	229,384	19.2%
2004	232,684	1.4%
2005	238,324	2.4%
2006	246,825	3.6%
2007	268,099	8.6%
2008	284,890	6.3%
2009*	275,000	-3.5%
2010*	285,000	3.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All sellers of alcohol must pay an annual licensing fee. Any tax collected from the retail sale of alcoholic liquors is recorded in the 2001 G.O. Debt Service Fund (11) with the Food & Beverage Tax. Amount is determined based on "Class" of license.

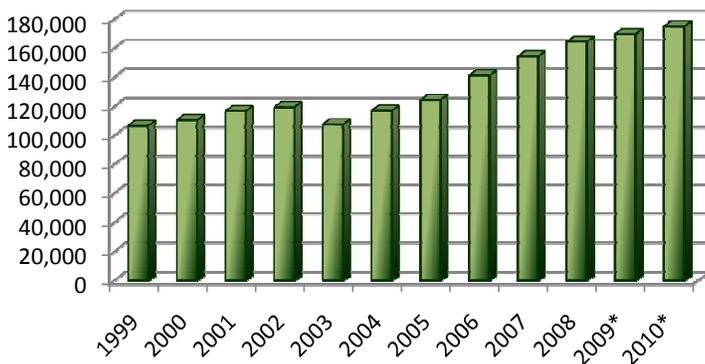
ACCOUNT TITLE: Liquor Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3203

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3416-2002, 4088-2009; Village Municipal Code: 8-3 and 8-2-1A (fees)

COLLECTING AGENCY: Village of Hoffman Estates, Clerk's Office

COLLECTION SCHEDULE: Annual, Due Date is 4/30; late fees assessed when necessary

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	106,630	
2000	110,305	3.4%
2001	116,918	6.0%
2002	119,601	2.3%
2003	107,638	-10.0%
2004	117,228	8.9%
2005	124,349	6.1%
2006	141,228	13.6%
2007	154,485	9.4%
2008	164,550	6.5%
2009*	170,000	3.3%
2010*	175,000	2.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All cats and dogs must be registered with the Village. The current fee is \$5.00 per animal, \$2.00 per animal for Senior Citizens.

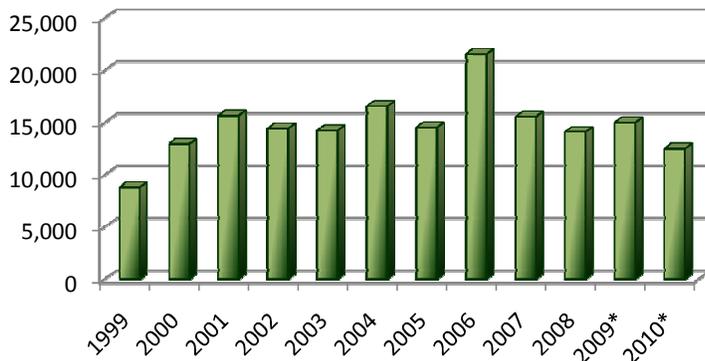
ACCOUNT TITLE: Animal Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3204

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2789-1996; Village Municipal Code: 8-12 and 8-2-1D (fees)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department & Clerk's Office

COLLECTION SCHEDULE: Annual, Due Date is 4/30; late fees assessed when necessary. (One month grace period after resident moves into Village.)

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	8,767	
2000	12,928	47.5%
2001	15,638	21.0%
2002	14,451	-7.6%
2003	14,257	-1.3%
2004	16,572	16.2%
2005	14,549	-12.2%
2006	21,582	48.3%
2007	15,547	-28.0%
2008	14,099	-9.3%
2009*	15,000	6.4%
2010*	12,500	-16.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fee applicable to all new construction and remodeling including, but not limited to, roofing, siding, fences, pools, decks, hot water heaters and HVAC. Fees billed for semi-annual elevator inspections are also booked to this account.

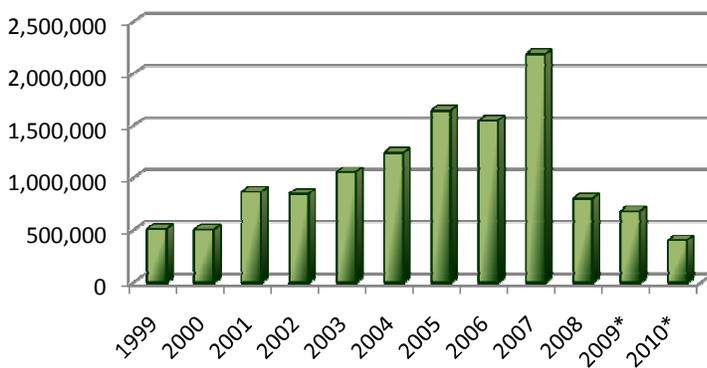
ACCOUNT TITLE: Building Permits
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3205

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3362-2001; Village Municipal Code: 11-7-1

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department & Code Enforcement Division

COLLECTION SCHEDULE: Generally paid at time of application for residential permits; commercial permit applications are often submitted for review and then paid for when the permit is picked up. Elevator inspections are invoiced by Finance semi-annually.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	508,100	
2000	503,204	-1.0%
2001	865,334	72.0%
2002	844,426	-2.4%
2003	1,053,649	24.8%
2004	1,234,992	17.2%
2005	1,643,511	33.1%
2006	1,549,611	-5.7%
2007	2,179,938	40.7%
2008	797,568	-63.4%
2009*	680,940	-14.6%
2010*	400,000	-41.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Every owner or operator of a public passenger vehicle shall be required to pay each year a license fee for the use of the vehicle on any public street or highway within the Village.

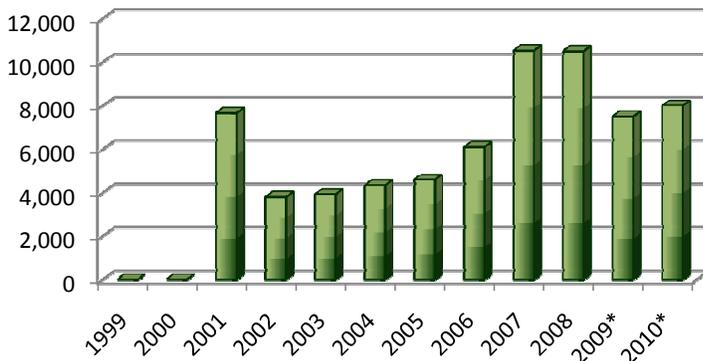
ACCOUNT TITLE: Taxi/Livery Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3206

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3165-2000; Village Code Section: 8-8-17 and 8-2-1 (fees)

COLLECTING AGENCY: Village of Hoffman Estates, Clerk's Office

COLLECTION SCHEDULE: Annual, Due Date is 4/30; late fees assessed when necessary

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	7,648	N/A
2002	3,811	-50.2%
2003	3,935	3.3%
2004	4,340	10.3%
2005	4,590	5.8%
2006	6,100	32.9%
2007	10,540	72.8%
2008	10,512	-0.3%
2009*	7,500	-28.7%
2010*	8,000	6.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This tax covers all the various taxes imposed under the Retailers Occupation Tax, the Service Occupation Tax and the Use Tax Act. Every business conducting revenue operations must pay sales tax to the State of Illinois. The Village is paid according to the amount of revenue the businesses of the municipality contributed. The Village currently receives 1% of the sales tax collected by the State. See page O-9 in the supplemental data section for sales tax details.

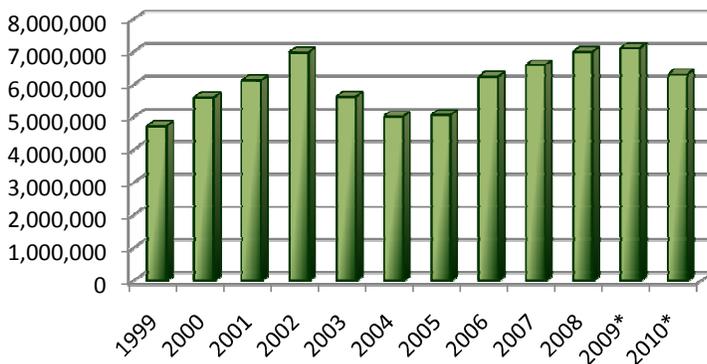
ACCOUNT TITLE:	Sales Tax
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3301

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 5-1959, 40-1961, 155-1965, 250-1967, 251-1967, 282-19968, 344-1969, 345-1969
--------------------------------------------	--------------------------------------------------------------------------------------------------------

COLLECTING AGENCY:	Illinois Department of Revenue, Local Tax Allocation Division
---------------------------	---------------------------------------------------------------

COLLECTION SCHEDULE:	On or before the 25th of every calendar month
-----------------------------	-----------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	4,723,914	
2000	5,597,298	18.5%
2001	6,119,943	9.3%
2002	6,974,872	14.0%
2003	5,613,415	-19.5%
2004	5,011,076	-10.7%
2005	5,055,579	0.9%
2006	6,233,965	23.3%
2007	6,590,165	5.7%
2008	6,990,526	6.1%
2009*	7,100,000	1.6%
2010*	6,300,000	-11.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. Registered retailers usually act as the collectors and pay the tax to the Illinois Department of Revenue when they file their monthly sales tax return. The rate is 6.25% on purchases of general merchandise and 1% on purchases of qualifying food, drugs and medical appliances. 20% of the collections for general merchandise and 100% of the collections for qualifying food, drugs and medical appliances is returned to the Village.

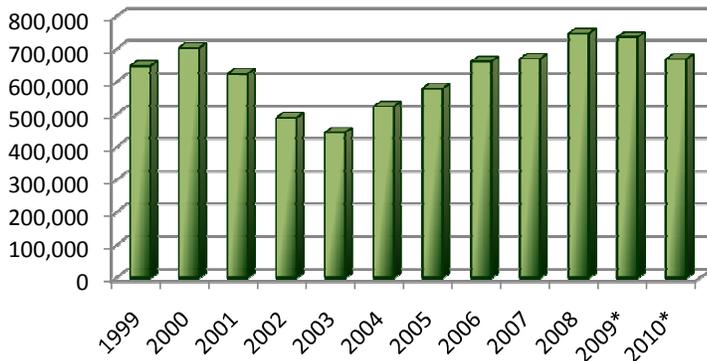
ACCOUNT TITLE:	Local Use Tax
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3302

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 674-1974
--------------------------------------------	------------------------------------

COLLECTING AGENCY:	Illinois Department of Revenue, Local Tax Allocation Division
---------------------------	---------------------------------------------------------------

COLLECTION SCHEDULE:	On or before the 25th of every calendar month.
-----------------------------	------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	647,577	
2000	703,475	8.6%
2001	624,113	-11.3%
2002	489,476	-21.6%
2003	444,409	-9.2%
2004	524,368	18.0%
2005	578,229	10.3%
2006	662,370	14.6%
2007	670,755	1.3%
2008	748,732	11.6%
2009*	737,000	-1.6%
2010*	670,000	-9.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed on the privilege of earning or receiving income in or as a resident of the State of Illinois. The tax applies to income for each taxable year ending after July 31, 1969. The tax is imposed on every individual, trust and estate at 3% of net income, and corporations at 4.8% of net income. The Village receives one-tenth of the net collections of all income tax received by the State.

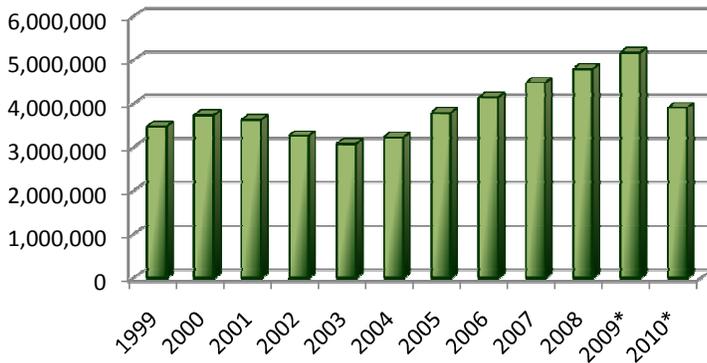
ACCOUNT TITLE:	Income Tax
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3303

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Illinois Department of Revenue, Local Tax Allocation Division

COLLECTION SCHEDULE: Monthly, on or before the 25th of each calendar year.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	3,475,480	
2000	3,727,333	7.2%
2001	3,623,323	-2.8%
2002	3,246,720	-10.4%
2003	3,067,177	-5.5%
2004	3,213,757	4.8%
2005	3,773,525	17.4%
2006	4,140,270	9.7%
2007	4,475,720	8.1%
2008	4,781,261	6.8%
2009*	5,173,620	8.2%
2010*	3,900,000	-24.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities were taken away. Distribution is based on the Property Tax Levy of 1976. Corporations pay 2.5% of their income; partnerships, trusts and S corporations pay 1.5% of their income; and public utilities pay 0.8% of their invested capital.

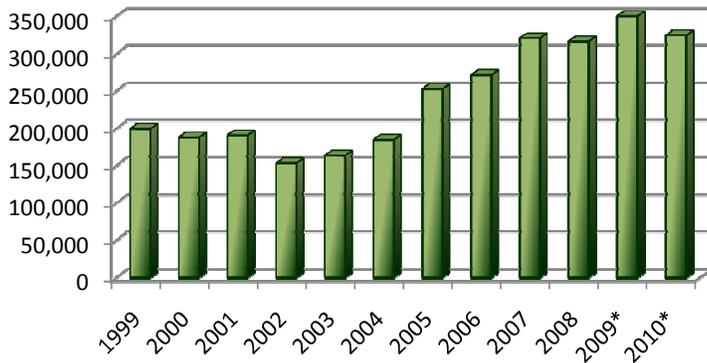
ACCOUNT TITLE: Replacement Tax
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3304

LEGAL AUTHORIZATION FOR COLLECTION: State: 30 ILCS 115/12

COLLECTING AGENCY: Illinois Department of Revenue, Replacement Tax Certification Division

COLLECTION SCHEDULE: January, March, April, May, July, August, October, December

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	199,644	
2000	187,560	-6.1%
2001	190,464	1.5%
2002	153,222	-19.6%
2003	164,026	7.1%
2004	184,485	12.5%
2005	252,672	37.0%
2006	271,512	7.5%
2007	320,920	18.2%
2008	316,166	-1.5%
2009*	350,000	10.7%
2010*	325,000	-7.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from federal and state agencies to assist Village in offsetting expenditures related to police safety programs, purchase of fire and police equipment, upgrades to existing computer systems, police & fire training reimbursement, as well as other programs. These grants are not required to be kept segregated.

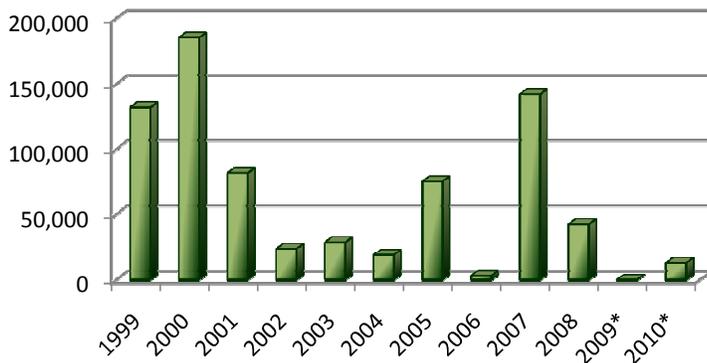
ACCOUNT TITLE: Grants
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, various departments

COLLECTION SCHEDULE: As grant agreements are entered into with governmental agencies

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	132,165	
2000	185,506	40.4%
2001	81,775	-55.9%
2002	23,856	-70.8%
2003	28,588	19.8%
2004	18,928	-33.8%
2005	75,452	298.6%
2006	3,180	-95.8%
2007	141,940	4363.5%
2008	42,634	-70.0%
2009*	-	-100.0%
2010*	12,760	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Any corporation, company, or association not incorporated under the laws of the State of Illinois, which is engaged in the Village, shall pay the Village Treasurer for the maintenance, use and benefit of the Fire Department of the Village. Rate is based on 2% of gross receipts received as premiums upon fire insurance policies by any and all agents. Upon receipt of payment from the Illinois Municipal League, exact amount is disbursed to Foreign Fire Insurance Board.

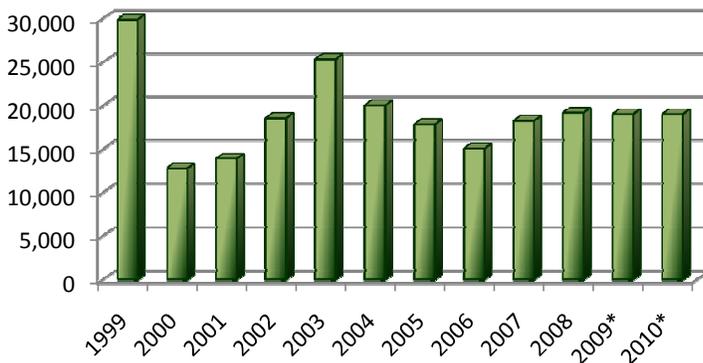
ACCOUNT TITLE: Foreign Fire Insurance Tax
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3306

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2801-1996

COLLECTING AGENCY: Illinois Municipal League

COLLECTION SCHEDULE: Annually in November

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	29,868	
2000	12,757	-57.3%
2001	13,904	9.0%
2002	18,549	33.4%
2003	25,387	36.9%
2004	20,065	-21.0%
2005	17,863	-11.0%
2006	15,075	-15.6%
2007	18,255	21.1%
2008	19,171	5.0%
2009*	19,000	-0.9%
2010*	19,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This tax represents money received for a defined area that lies outside the Village boundaries, but is supported by the Hoffman Estates Fire Department. This area covers the AMC Theaters and some specified residences in South Barrington. The levy is approximately \$50,000 annually. A fire protection district can have a maximum tax rate of \$0.47/\$100 of EAV.

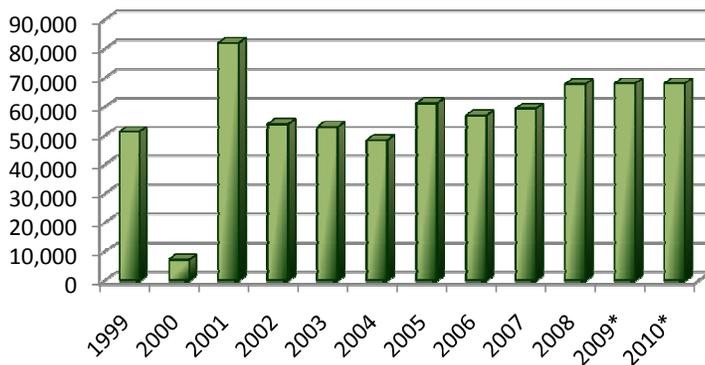
ACCOUNT TITLE: Fire Protection District
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3307

LEGAL AUTHORIZATION FOR COLLECTION: Annual approval of F.P.D. Tax Levy prior to December 31 of each year.

COLLECTING AGENCY: Cook County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	51,306	
2000	7,047	-86.3%
2001	81,909	1062.3%
2002	54,016	-34.1%
2003	53,080	-1.7%
2004	48,347	-8.9%
2005	61,186	26.6%
2006	56,915	-7.0%
2007	59,234	4.1%
2008	67,745	14.4%
2009*	68,000	0.4%
2010*	68,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This tax represents money received for streets that are not Village streets, but are within the Village of Hoffman Estates boundaries. Tax rates are set within each township.

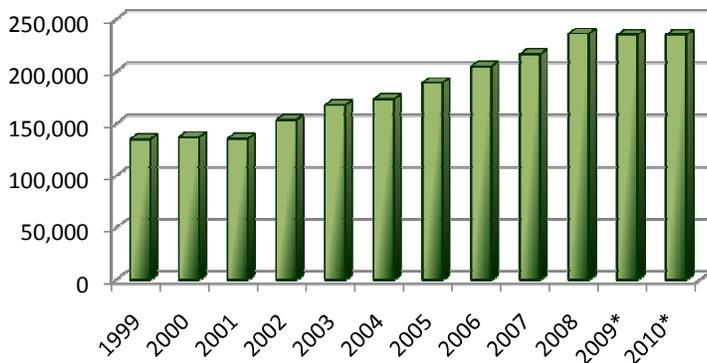
ACCOUNT TITLE:	Property Tax - Road & Bridge
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3310

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayer to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	134,666	
2000	136,610	1.4%
2001	135,230	-1.0%
2002	153,383	13.4%
2003	167,870	9.4%
2004	173,450	3.3%
2005	189,006	9.0%
2006	204,577	8.2%
2007	216,618	5.9%
2008	236,408	9.1%
2009*	235,000	-0.6%
2010*	235,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Municipalities are entitled to a tax rebate on gasoline purchased which included the Cook County Tax. Tax rate as of 12/31/08 was \$0.06 per gallon. Every registered distributor or supplier of gasoline and diesel fuel must file a monthly return.

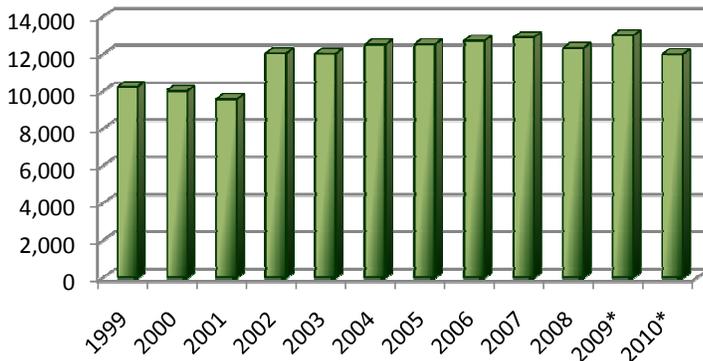
ACCOUNT TITLE: Cook County Gas Tax Rebate
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3311

LEGAL AUTHORIZATION FOR COLLECTION: Cook County Gasoline & Diesel Fuel Tax Ordinance: Chapter 74, Section XII

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Receive rebate claim forms in February for the previous calendar year. The completed form is due back to the County by June 30.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	10,228	
2000	10,007	-2.2%
2001	9,574	-4.3%
2002	12,046	25.8%
2003	12,031	-0.1%
2004	12,491	3.8%
2005	12,510	0.2%
2006	12,701	1.5%
2007	12,897	1.5%
2008	12,325	-4.4%
2009*	13,000	5.5%
2010*	12,000	-7.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Illinois Department of Transportation for purposes of overtime expenses from Highway Safety Programs and other expenditures related to Child Passenger Safety Training & Equipment and the Traffic Safety Challenge Awards Program.

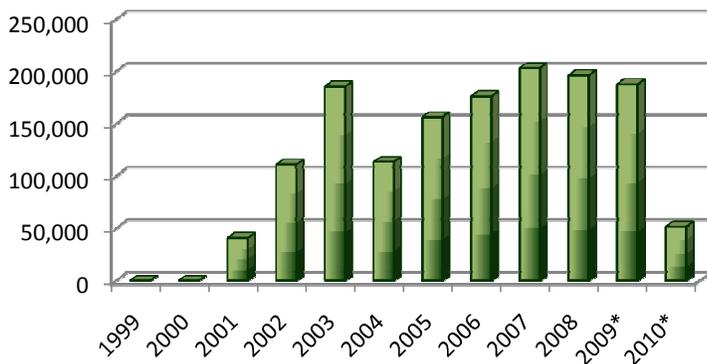
ACCOUNT TITLE: IDOT Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3316

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police Department

COLLECTION SCHEDULE: Grant funds are received from IDOT upon reporting of appropriate expenditures

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	40,319	N/A
2002	110,688	174.5%
2003	185,947	68.0%
2004	113,545	-38.9%
2005	156,176	37.5%
2006	176,058	12.7%
2007	203,210	15.4%
2008	196,136	-3.5%
2009*	188,010	-4.1%
2010*	51,690	-72.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Illinois Liquor Control Commission for purposes of conducting compliance checks on all tobacco retailers to reduce youth access to tobacco.

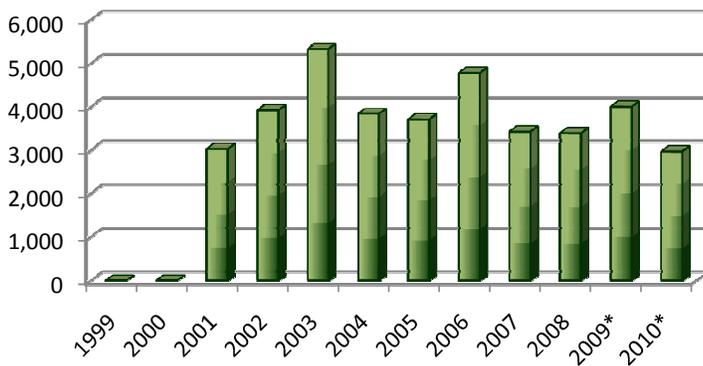
ACCOUNT TITLE: Tobacco Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3317

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police Department

COLLECTION SCHEDULE: As grant agreements are entered into with state agency

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	3,026	N/A
2002	3,921	29.6%
2003	5,317	35.6%
2004	3,831	-27.9%
2005	3,701	-3.4%
2006	4,770	28.9%
2007	3,428	-28.1%
2008	3,393	-1.0%
2009*	4,000	17.9%
2010*	2,970	-25.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Illinois Emergency Management Agency, Illinois Emergency Services Management Association and Cook County. These grants are related to purchasing equipment and supplies for emergency preparedness.

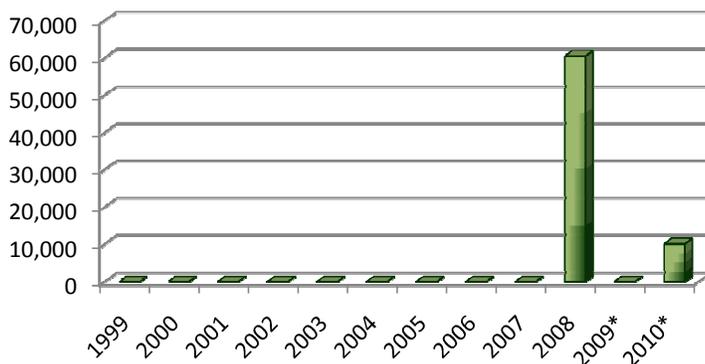
ACCOUNT TITLE: Emergency Operations Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3322

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police & General Government Departments

COLLECTION SCHEDULE: As grant agreements are entered into with state and/or county agencies

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	60,460	N/A
2009*	-	-100.0%
2010*	10,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Energy Efficiency and Conservation Block Grant is a grant disbursed from the US Department of Energy relating to energy efficient projects that include the following categories: residential and commercial building audits, energy efficient retrofits, building codes and inspections, material conservation program, and traffic signals and street lighting.

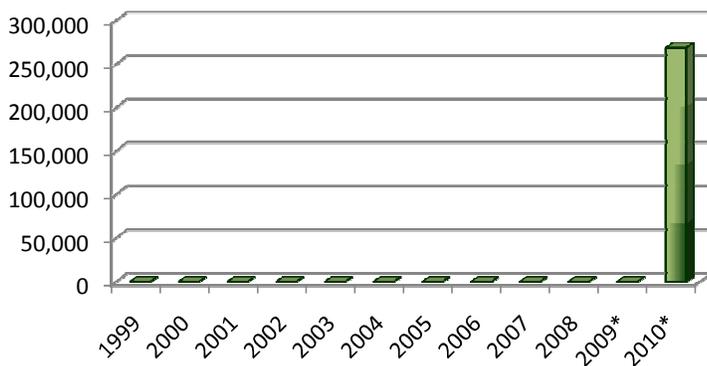
ACCOUNT TITLE: EECBG Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3323

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Reimbursements scheduled throughout the life span of various projects

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	268,080	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All fees and costs related to inspection and reviewing of plans and specifications paid by the constructor. The total fee is based on 10% of the total building permit fee, with a minimum dollar amount as stipulated by the Village Code.

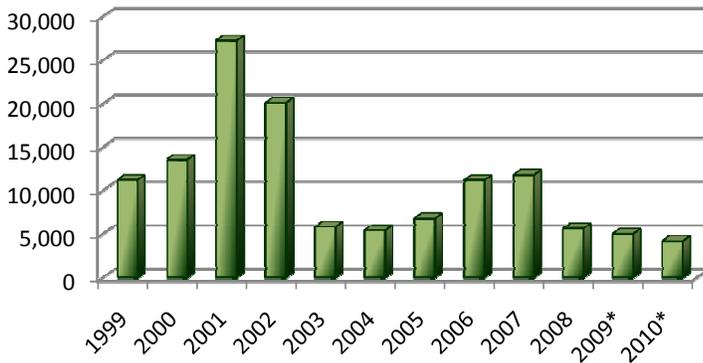
ACCOUNT TITLE: Plan Review Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3401

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3362-2001; Village Municipal Code: 11-7-1

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: Paid at time of application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	11,240	
2000	13,512	20.2%
2001	27,209	101.4%
2002	20,125	-26.0%
2003	5,865	-70.9%
2004	5,435	-7.3%
2005	6,790	24.9%
2006	11,215	65.2%
2007	11,825	5.4%
2008	5,655	-52.2%
2009*	5,000	-11.6%
2010*	4,200	-16.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees for special commission meetings required for approval of variances from the Village Code. Fees vary based on type of request: variation, appeal, amendment or special use.

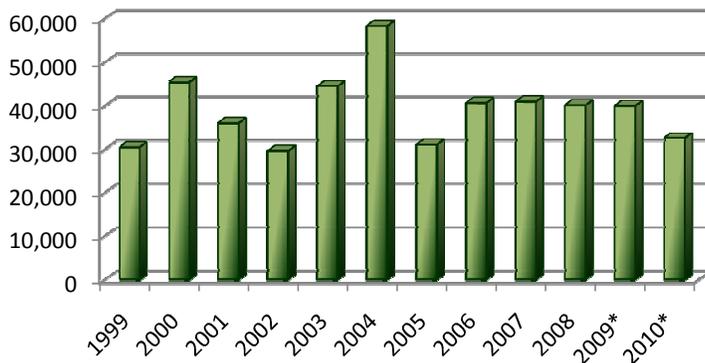
ACCOUNT TITLE: Hearing Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3402

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 979-1995; Village Municipal Code: 9-1

COLLECTING AGENCY: Village of Hoffman Estates, Community Development Division

COLLECTION SCHEDULE: Collected as needed based on special meetings held

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	30,458	
2000	45,400	49.1%
2001	36,000	-20.7%
2002	29,625	-17.7%
2003	44,525	50.3%
2004	58,344	31.0%
2005	31,054	-46.8%
2006	40,675	31.0%
2007	40,950	0.7%
2008	40,175	-1.9%
2009*	40,000	-0.4%
2010*	32,500	-18.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Developers are charged a fee for Plan Review and Construction Inspection. This fee is based upon a percentage of the engineering cost estimate of the project. The fee is for reimbursement of expenses during plan review and field inspections to ensure the project follows Village requirements.

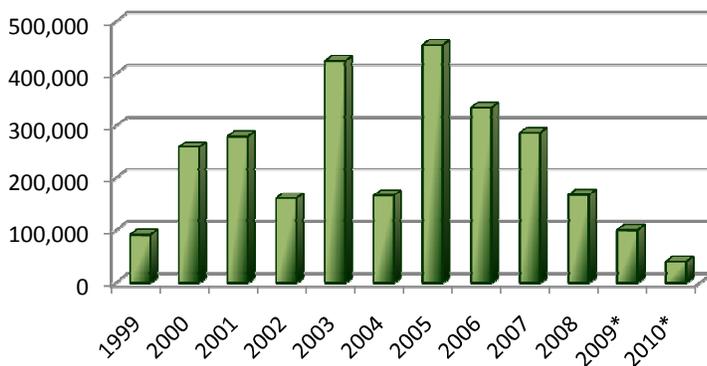
ACCOUNT TITLE:	Engineering Fees
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3404

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 632-1974, 639-1974; Village Resolution Number: 1161-2001 for current rates
--------------------------------------------	------------------------------------------------------------------------------------------------------

COLLECTING AGENCY:	Village of Hoffman Estates, Engineering Division
---------------------------	--------------------------------------------------

COLLECTION SCHEDULE:	The fee is requested after the project has received approval from the Village Board to start construction. It must be paid in full before site construction can begin and/or building permit issued.
-----------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	91,201	
2000	258,679	183.6%
2001	279,198	7.9%
2002	160,943	-42.4%
2003	423,474	163.1%
2004	166,351	-60.7%
2005	454,563	173.3%
2006	333,934	-26.5%
2007	285,726	-14.4%
2008	167,296	-41.4%
2009*	100,000	-40.2%
2010*	40,000	-60.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee is charged on the transportation by Village ambulances to help defray a portion of the cost of transporting emergency patients and to discourage the non-emergency use of such vehicles. Through 2003, the fee was \$35 for Village residents and \$150 for non-residents. As of January 1, 2004, the fees were increased for both residents and non-residents and are dependent upon the type of service provided: Basic Life Support, Advanced Life Support and Advanced Life Support #2. The current fees are detailed in the ordinance, Section 1.

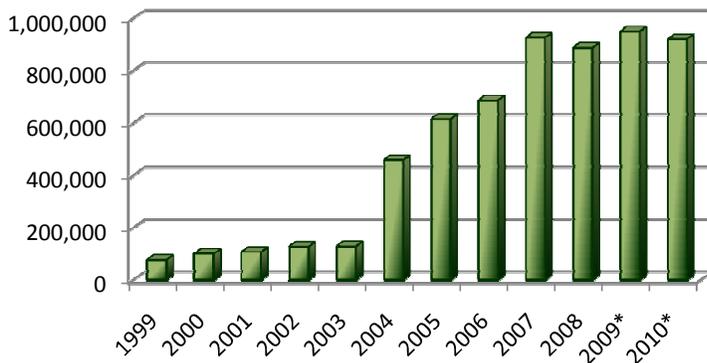
ACCOUNT TITLE: Ambulance Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3405

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3584-2003

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department and Andres Medical Billing

COLLECTION SCHEDULE: Patients are billed at time of service

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	75,209	
2000	99,865	32.8%
2001	106,597	6.7%
2002	126,729	18.9%
2003	128,007	1.0%
2004	456,598	256.7%
2005	614,079	34.5%
2006	685,673	11.7%
2007	926,176	35.1%
2008	886,272	-4.3%
2009*	950,000	7.2%
2010*	920,000	-3.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Nominal fees collected for confidential counseling services provided by Health & Human Services Department.

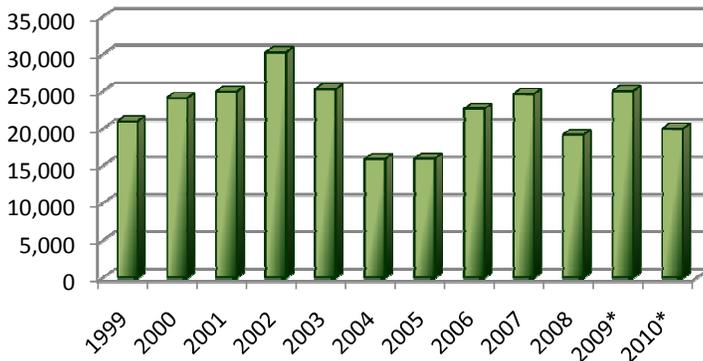
ACCOUNT TITLE: Counseling Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3406

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Health and Human Services Department

COLLECTION SCHEDULE: As services are performed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	20,954	
2000	24,078	14.9%
2001	24,907	3.4%
2002	30,249	21.4%
2003	25,239	-16.6%
2004	15,893	-37.0%
2005	15,943	0.3%
2006	22,627	41.9%
2007	24,612	8.8%
2008	19,146	-22.2%
2009*	25,000	30.6%
2010*	20,000	-20.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Nominal fees collected for inoculation clinics and vision/hearing screening.

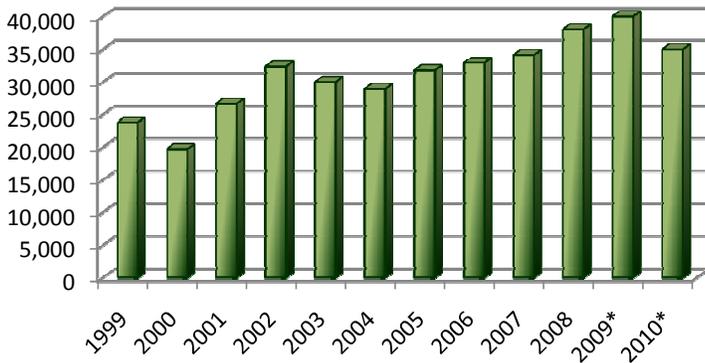
ACCOUNT TITLE: Health Clinic Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3407

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Health and Human Services Department

COLLECTION SCHEDULE: As services are performed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	23,778	
2000	19,694	-17.2%
2001	26,692	35.5%
2002	32,350	21.2%
2003	30,018	-7.2%
2004	28,911	-3.7%
2005	31,770	9.9%
2006	32,921	3.6%
2007	34,160	3.8%
2008	38,093	11.5%
2009*	40,000	5.0%
2010*	35,000	-12.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees from developers for snow and ice removal on streets not yet accepted into the Village.

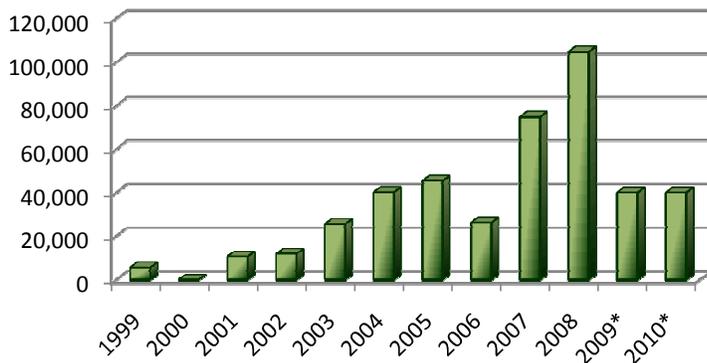
ACCOUNT TITLE: Snow Removal Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3408

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Public Works Department

COLLECTION SCHEDULE: Provided as needed for streets in areas of development

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	5,622	
2000	-	-100.0%
2001	10,564	N/A
2002	11,894	12.6%
2003	25,680	115.9%
2004	40,162	56.4%
2005	45,573	13.5%
2006	26,313	-42.3%
2007	74,688	183.8%
2008	104,722	40.2%
2009*	40,000	-61.8%
2010*	40,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees charged for police school consultants and for privately contracted use of Village's Police Officers and Fire personnel. Annual resolution is passed that determines current year rates charged for Police and Fire Hirebacks.

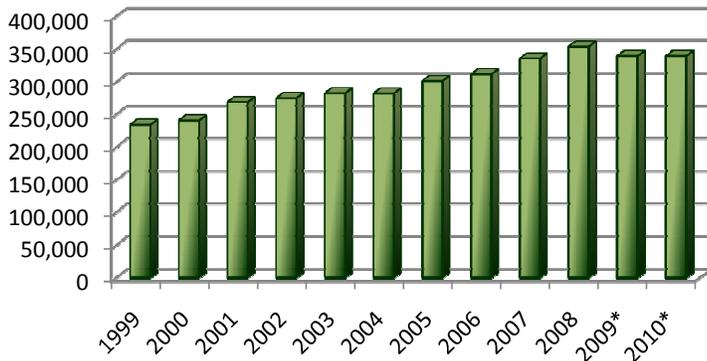
ACCOUNT TITLE: Police and Fire Hireback
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3409

LEGAL AUTHORIZATION FOR COLLECTION: Village Resolution Number: 1316-2006, 1358-2008

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Billed and collected as used

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	234,547	
2000	240,956	2.7%
2001	269,324	11.8%
2002	275,226	2.2%
2003	282,563	2.7%
2004	282,203	-0.1%
2005	301,850	7.0%
2006	311,686	3.3%
2007	336,304	7.9%
2008	353,838	5.2%
2009*	340,000	-3.9%
2010*	340,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Freedom of Information Act, Public Act 83-1013, allows the Police Department to charge the public for the reproduction of any police reports. The charge for a photocopy of an original accident report is \$5.00 regardless of the number of pages.

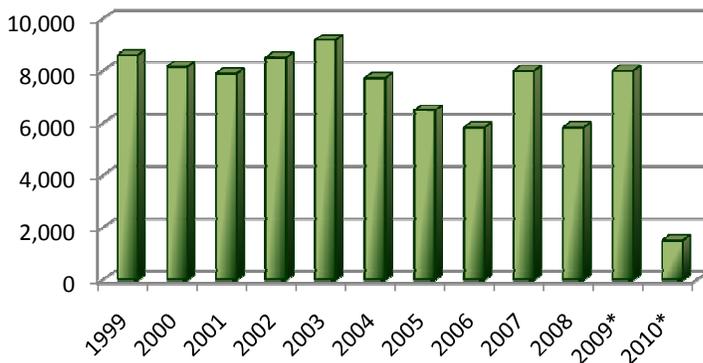
ACCOUNT TITLE: Report Fees - Police
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3410

LEGAL AUTHORIZATION FOR COLLECTION: Freedom of Information Act

COLLECTING AGENCY: Village of Hoffman Estates, Police Department

COLLECTION SCHEDULE: Paid when report is obtained

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	8,608	
2000	8,139	-5.4%
2001	7,897	-3.0%
2002	8,517	7.9%
2003	9,180	7.8%
2004	7,729	-15.8%
2005	6,488	-16.0%
2006	5,838	-10.0%
2007	7,995	36.9%
2008	5,841	-26.9%
2009*	8,000	37.0%
2010*	1,500	-81.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Charge for response of Village personnel to security false alarms and to fire false alarms. The first two occurrences annually of each false alarm are free, and all additional occurrences within the calendar year are \$100.00 each.

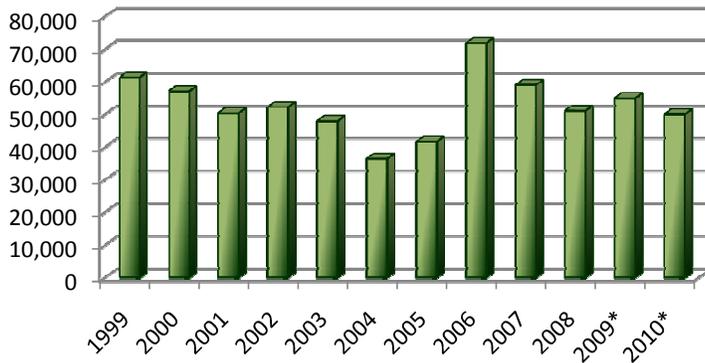
ACCOUNT TITLE: False Alarm Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3411

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 11-9 (Fire) and 11-11 (Security), 11-11-8 (Fees)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Billed quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	61,375	
2000	57,020	-7.1%
2001	50,360	-11.7%
2002	52,310	3.9%
2003	48,025	-8.2%
2004	36,385	-24.2%
2005	41,625	14.4%
2006	71,850	72.6%
2007	59,054	-17.8%
2008	51,100	-13.5%
2009*	55,000	7.6%
2010*	50,000	-9.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Maps of the Village and Village Code books are available at the front counter in the Finance Department for a small charge. The fee is to help cover the reproduction costs of the items.

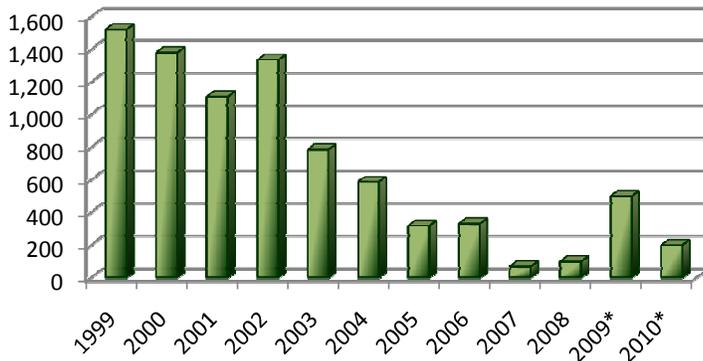
ACCOUNT TITLE: Counter Sales
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3412

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Paid at time of purchase

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,524	
2000	1,382	-9.3%
2001	1,110	-19.7%
2002	1,338	20.5%
2003	786	-41.3%
2004	587	-25.3%
2005	319	-45.7%
2006	332	4.1%
2007	67	-79.8%
2008	97	44.6%
2009*	500	416.0%
2010*	200	-60.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fire lockbox is a small metal box mounted on an exterior wall of a building containing keys to that building which the Fire Department can access in case of emergency. The Fire Equipment Box System contains hand tools and fire hoses. The FEBS are located in larger buildings in the Village. The fees associated with these boxes are dependent upon the size required. Currently, smoke detectors are provided to the Village free of charge and are then provided to the residents free of charge as well.

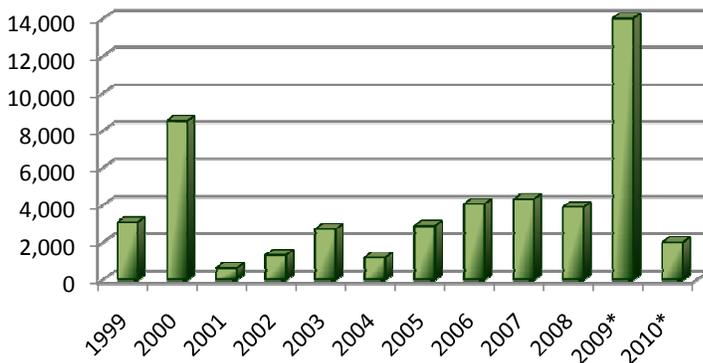
ACCOUNT TITLE: Smoke Detector/Lock Box/FEBS Box
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3413

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Fire Department

COLLECTION SCHEDULE: Paid at time of purchase

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	3,083	
2000	8,504	175.8%
2001	621	-92.7%
2002	1,315	111.8%
2003	2,717	106.6%
2004	1,184	-56.4%
2005	2,888	143.9%
2006	4,059	40.6%
2007	4,328	6.6%
2008	3,888	-10.2%
2009*	14,000	260.1%
2010*	2,000	-85.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Rents collected for use of Village land, structure or right-of-way, including cellular sites. See page O-10 in the supplemental data section for payment details.

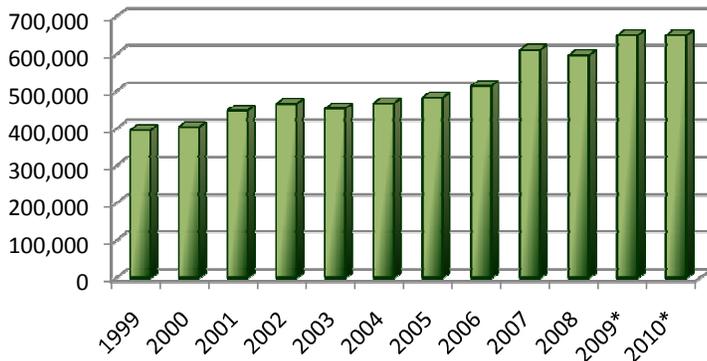
ACCOUNT TITLE: Lease Payments
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3414

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and leasee

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly for most lessees, others are annual

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	395,680	
2000	403,886	2.1%
2001	447,575	10.8%
2002	465,892	4.1%
2003	452,725	-2.8%
2004	467,691	3.3%
2005	482,490	3.2%
2006	513,551	6.4%
2007	610,763	18.9%
2008	596,638	-2.3%
2009*	650,000	8.9%
2010*	650,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Franchise fee on the privilege of the operation of a cable television system and the expense of regulation pursuant to the franchise incurred by the Village. Rate is 5% of gross revenues earned during the tax period.

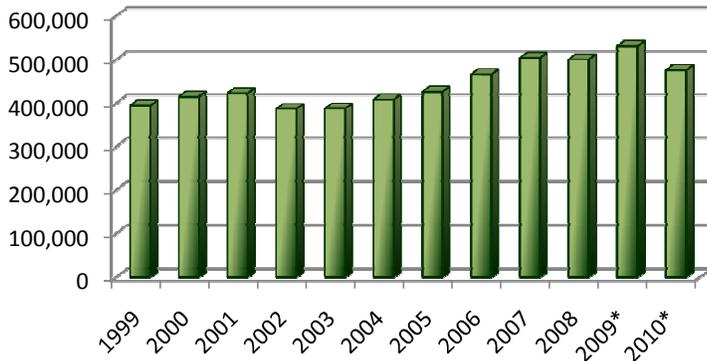
ACCOUNT TITLE: Cable TV Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 4125-2009; Village Municipal Code: 14-3

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Bi-monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	394,230	
2000	413,922	5.0%
2001	421,911	1.9%
2002	386,444	-8.4%
2003	387,164	0.2%
2004	408,292	5.5%
2005	425,279	4.2%
2006	465,782	9.5%
2007	503,966	8.2%
2008	500,178	-0.8%
2009*	530,000	6.0%
2010*	475,000	-10.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Franchise fee from AT&T on the privilege of the operation of a cable television system and the expense of regulation pursuant to the franchise incurred by the Village. Franchise fee is at the rate of 5% of gross revenues and In-Kind/PEG fees at the rate of 1% of gross revenues earned during the tax period.

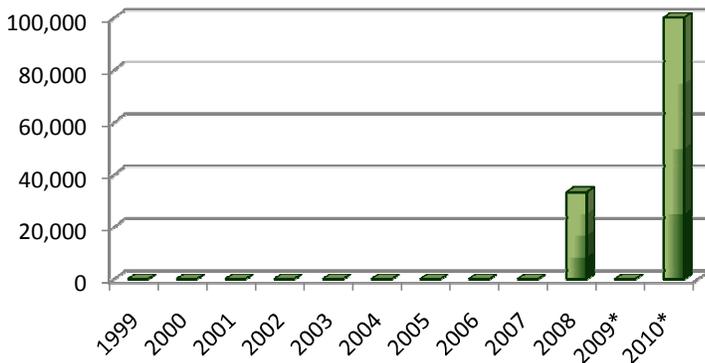
ACCOUNT TITLE: AT&T Franchise Fee
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416.1

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 4125-2009; Village Municipal Code: 14-3

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	33,178	N/A
2009*	-	-100.0%
2010*	100,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All revenues generated by annual July 4th celebration including craft fair booths, food vendors, carnival tickets, beer sales, tent rental and contributions/donations from local businesses.

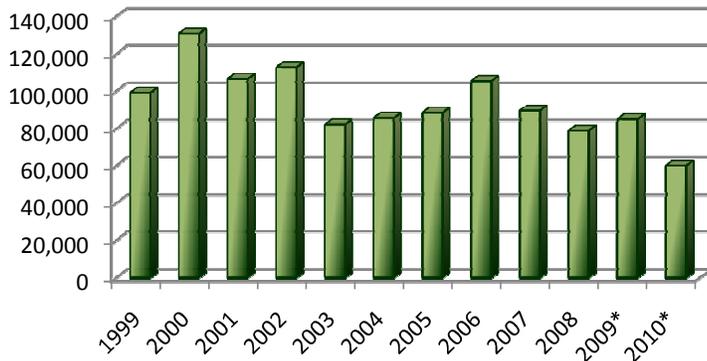
ACCOUNT TITLE: Fourth of July Proceeds
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3418

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: January through July as received

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	99,047	
2000	131,049	32.3%
2001	106,661	-18.6%
2002	112,645	5.6%
2003	82,166	-27.1%
2004	85,641	4.2%
2005	88,356	3.2%
2006	105,505	19.4%
2007	89,510	-15.2%
2008	78,933	-11.8%
2009*	85,000	7.7%
2010*	60,000	-29.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees associated with administering recapture calculations, 5% of recapture amount. Several ordinances require this fee.

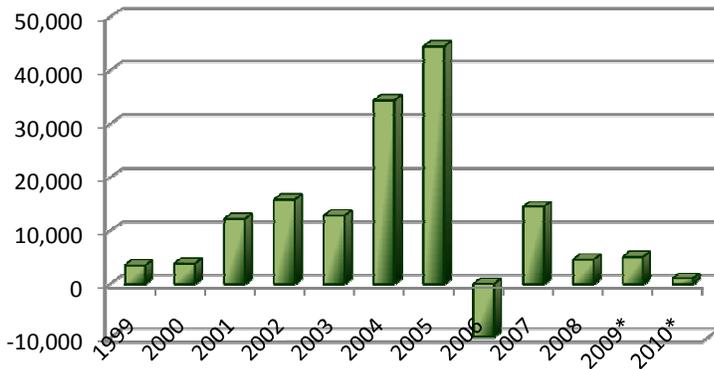
ACCOUNT TITLE: Recapture Administration Fee
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3419

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance for each beneficiary

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: As recaptures are collected

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	3,481	
2000	3,813	9.5%
2001	12,202	220.0%
2002	15,868	30.0%
2003	12,802	-19.3%
2004	34,390	168.6%
2005	44,448	29.2%
2006	-9,818	-122.1%
2007	14,464	-247.3%
2008	4,530	-68.7%
2009*	5,000	10.4%
2010*	1,000	-80.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees charged to other funds for oil, fuel, grease and labor from Village vehicle usage. Data is derived from Fleet Services records on a monthly basis.

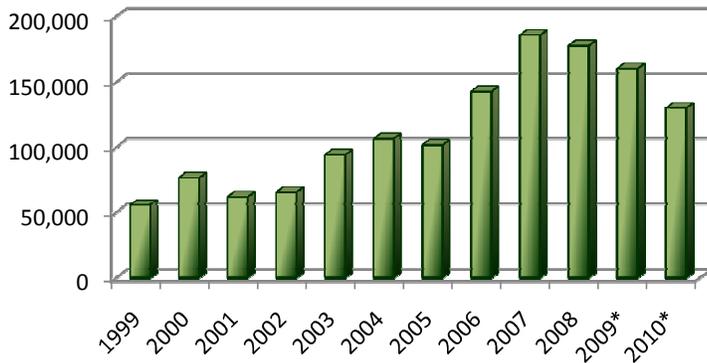
ACCOUNT TITLE: Equipment Usage
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3420

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	55,549	
2000	76,662	38.0%
2001	62,009	-19.1%
2002	65,442	5.5%
2003	94,300	44.1%
2004	106,172	12.6%
2005	101,662	-4.2%
2006	142,481	40.2%
2007	185,973	30.5%
2008	177,507	-4.6%
2009*	160,000	-9.9%
2010*	130,000	-18.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Employee and retiree portion of monthly insurance premiums. Current employees' portion is transferred from withholding account on a monthly basis. Retiree and COBRA participants' amounts are booked through a journal entry or through accounts receivable invoices. Prior to 2005, this revenue was booked to the Insurance Fund.

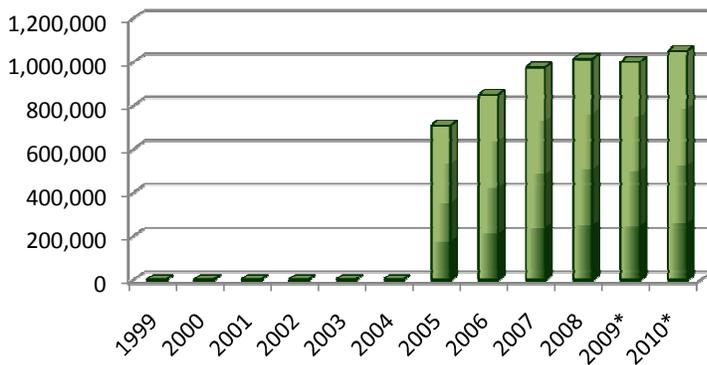
ACCOUNT TITLE: Employee Payments
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3431

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Department of Finance

COLLECTION SCHEDULE: Employees pay the Village monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	708,788	N/A
2006	847,750	19.6%
2007	973,749	14.9%
2008	1,014,253	4.2%
2009*	1,000,000	-1.4%
2010*	1,050,000	5.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee of \$15 is charged for each application for the Police and Fire Qualification Exams. Police and Fire exams alternate years for testing.

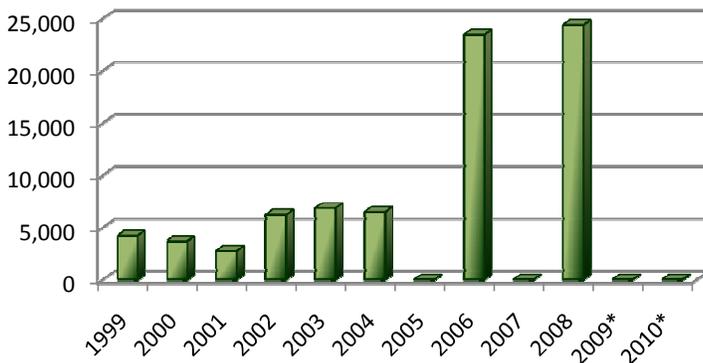
ACCOUNT TITLE: Police & Fire Application Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3432

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Fire and Police Departments

COLLECTION SCHEDULE: Fee is paid when application is picked up

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	4,190	
2000	3,660	-12.6%
2001	2,760	-24.6%
2002	6,200	124.6%
2003	6,850	10.5%
2004	6,469	-5.6%
2005	-	-100.0%
2006	23,500	N/A
2007	-	-100.0%
2008	24,402	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Clerk's Office provides the service of certifying passport applications and forwarding the application along with appropriate fees to the United States Department of State for processing. An additional acceptance fee of \$25 per application is added on behalf of the Village.

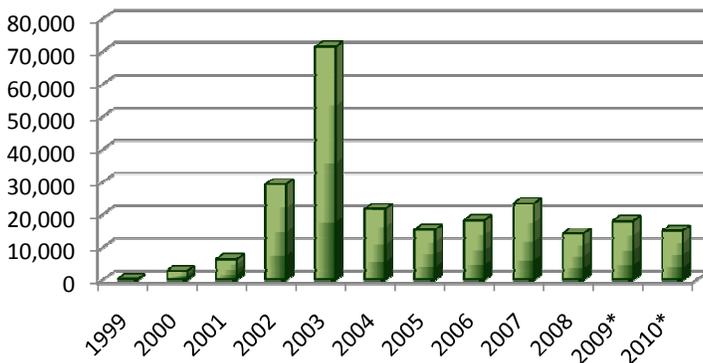
ACCOUNT TITLE: Passport Revenues
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3441

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Clerk's Office

COLLECTION SCHEDULE: Paid at time of application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	150	
2000	2,635	1656.7%
2001	6,150	133.4%
2002	29,250	375.6%
2003	71,340	143.9%
2004	21,630	-69.7%
2005	15,300	-29.3%
2006	18,210	19.0%
2007	23,430	28.7%
2008	14,100	-39.8%
2009*	18,000	27.7%
2010*	15,000	-16.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees charged for privately contracted use of Village's Police Officers and Fire personnel at the Sears Centre Arena located in the Village. The Public Safety Agreement was signed between the Village and the owners of the Sears Centre Arena to provide traffic control, security services, incident command and EMS services. An annual resolution is passed that determines current year rates charged for Police and Fire hirebacks. See page O-11 in the supplemental data section for the Public Safety Agreement with the Sears Centre.

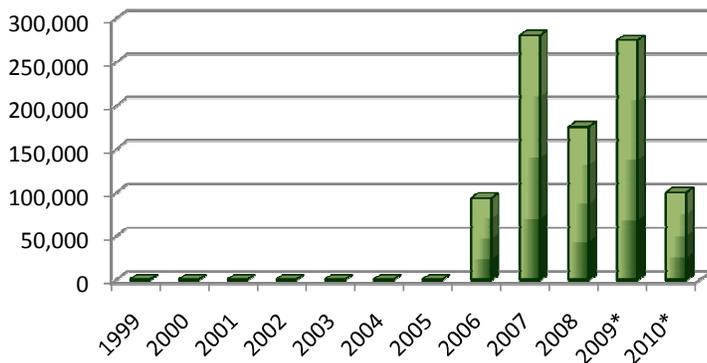
ACCOUNT TITLE: Arena Hireback
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3448

LEGAL AUTHORIZATION FOR COLLECTION: Agreement between the Village and Sears Centre

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Billed as used

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	93,818	N/A
2007	280,946	199.5%
2008	175,633	-37.5%
2009*	275,000	56.6%
2010*	100,000	-63.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village charges a monthly maintenance fee for the transmission of signals of Fire Monitoring Systems belonging to occupancies required by code. The fee in the amount of \$121.50 is a flat rate charged to all subscribers.

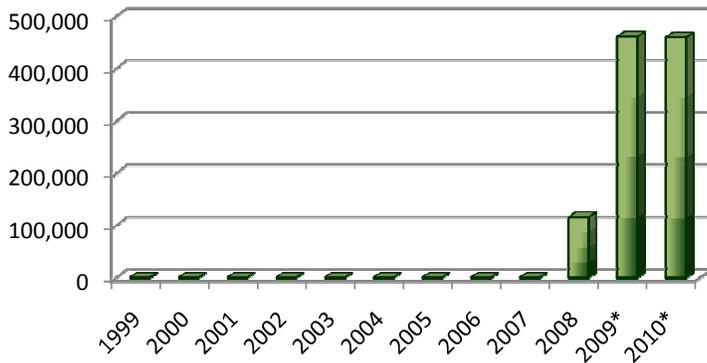
ACCOUNT TITLE: Wireless Alarm Subscriber
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3450

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Billed and collected monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	115,779	N/A
2009*	461,600	298.7%
2010*	460,000	-0.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fines generated by the Village Police Department, collected through the County Court System. The fines vary dependent upon the nature of the offense and the findings issued in court.

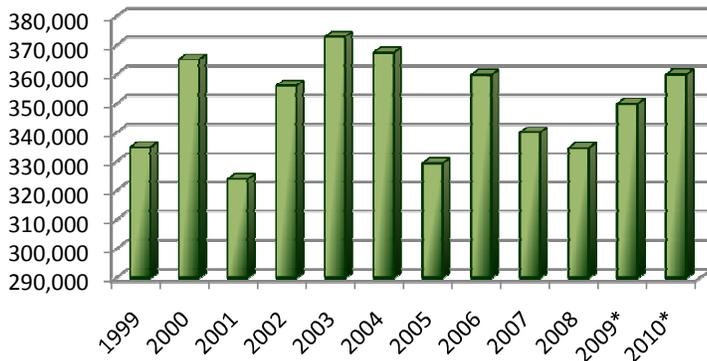
ACCOUNT TITLE: Court Fines - County
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3501

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Circuit Court of Cook County

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	334,938	
2000	365,271	9.1%
2001	324,069	-11.3%
2002	356,188	9.9%
2003	373,071	4.7%
2004	367,683	-1.4%
2005	329,321	-10.4%
2006	359,870	9.3%
2007	340,042	-5.5%
2008	334,737	-1.6%
2009*	350,000	4.6%
2010*	360,000	2.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fines are generated by the Village Police Department related to parking offenses, minor traffic offenses and criminal offenses. Fines differ according to severity. Beginning in 2008, this revenue includes Compliance Court fees and Code Enforcement fines.

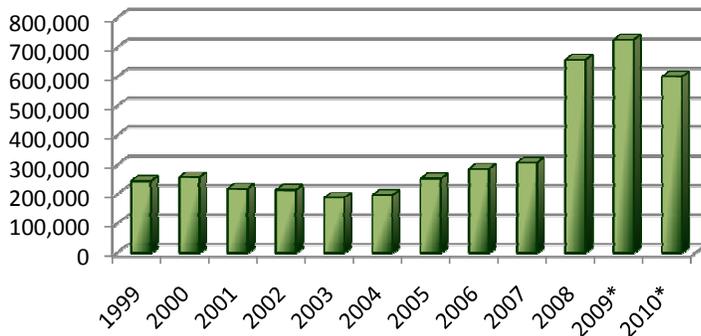
ACCOUNT TITLE: Ticket Fines - Village
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3502

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 6-2-1

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Fines are due within ten days from the date the ticket is issued. Late penalties are added after the due date.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	243,693	
2000	256,295	5.2%
2001	218,176	-14.9%
2002	214,085	-1.9%
2003	187,148	-12.6%
2004	196,486	5.0%
2005	251,056	27.8%
2006	286,326	14.0%
2007	307,268	7.3%
2008	656,294	113.6%
2009*	725,000	10.5%
2010*	600,000	-17.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Permit fees charged for overweight/oversize vehicles using Village streets.

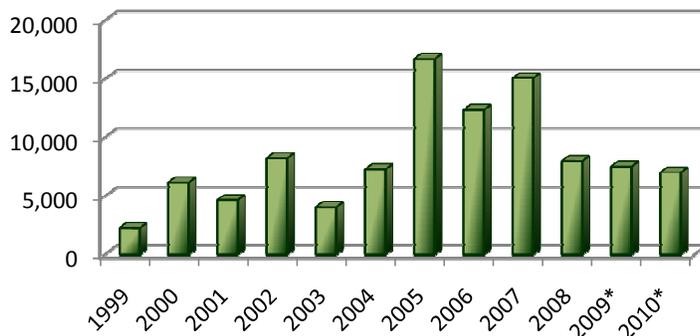
ACCOUNT TITLE: Overweight Truck Fines
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3504

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 6-2-1B

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	2,210	
2000	6,110	176.5%
2001	4,620	-24.4%
2002	8,190	77.3%
2003	4,020	-50.9%
2004	7,270	80.8%
2005	16,660	129.2%
2006	12,310	-26.1%
2007	15,050	22.3%
2008	7,950	-47.2%
2009*	7,500	-5.7%
2010*	7,000	-6.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Administrative fee of \$500 charged upon the seizure and impounding of motor vehicles operated by drivers charged with certain driving and criminal offenses, as detailed in the Municipal Code. In 2010, this revenue will be moved to the 2009 G.O. Debt Service Fund to partially fund the cost of the new Police Station.

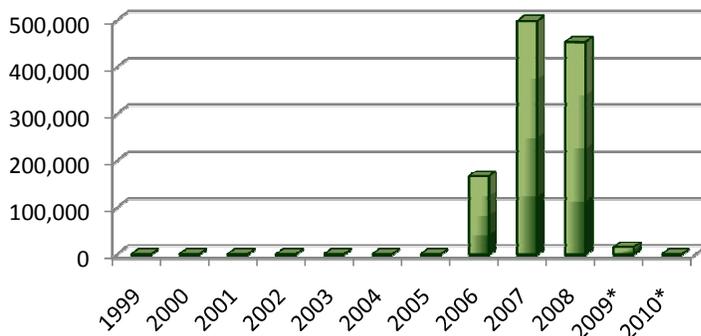
ACCOUNT TITLE: Towing Fees
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3505

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police & Finance Departments

COLLECTION SCHEDULE: As required by offenses and subsequent hearings

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	166,500	N/A
2007	498,000	199.1%
2008	452,999	-9.0%
2009*	15,000	-96.7%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Budgeted revenue generated by the Village Police Department related to a vehicle in disregard of a traffic control device or turn on red in violation of the Illinois Vehicle Code, in the amount of \$100.00 per violation. The red light cameras have not been installed, as of yet.

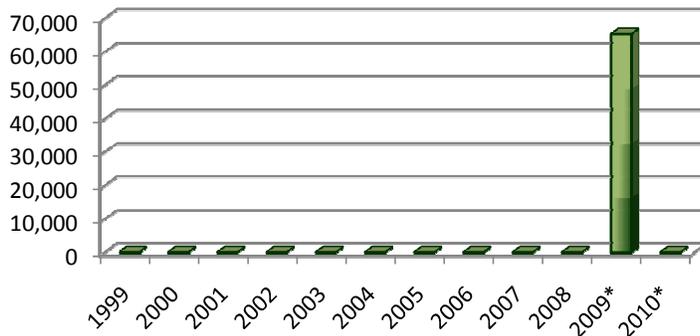
ACCOUNT TITLE: Red Light Camera Revenue
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3508

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 4115-2009

COLLECTING AGENCY: Village of Hoffman Estates, Police & Finance Departments

COLLECTION SCHEDULE: As required by offenses and subsequent hearings

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	65,180	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

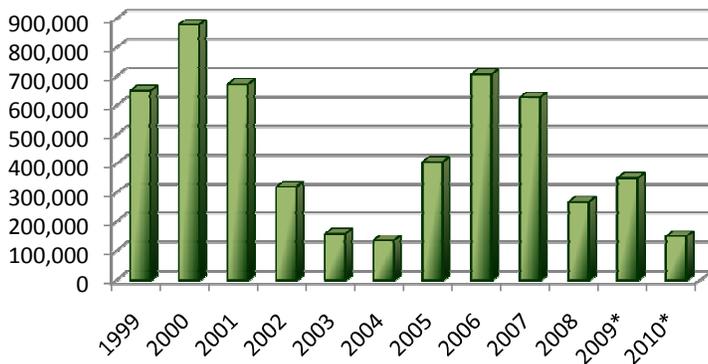
ACCOUNT TITLE: Interest Income
FUND: General
REVENUE TYPE: Investment Earnings
ACCOUNT NO: 01-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	652,114	
2000	878,821	34.8%
2001	674,052	-23.3%
2002	320,744	-52.4%
2003	159,089	-50.4%
2004	134,826	-15.3%
2005	406,510	201.5%
2006	706,893	73.9%
2007	627,725	-11.2%
2008	268,122	-57.3%
2009*	350,000	30.5%
2010*	150,000	-57.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Represents impact on adjusting Village investments to the associated market value as of December year-end financial institution statements. This account is no longer budgeted due to the inability to predict market activity.

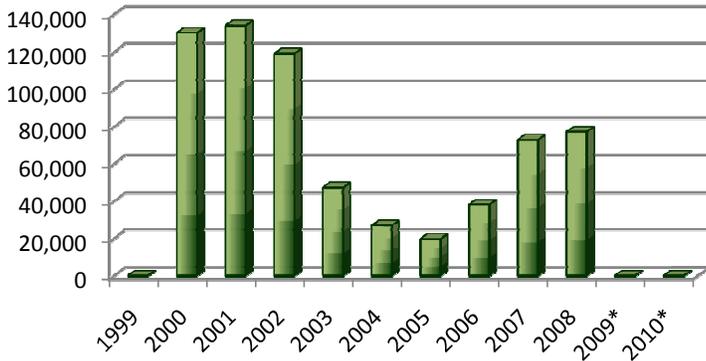
ACCOUNT TITLE: Unrealized Gain on Investments
FUND: General
REVENUE TYPE: Investment Earnings
ACCOUNT NO: 01-00-00-15- 3603

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Financial Department - through journal entry

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	130,269	N/A
2001	134,168	3.0%
2002	119,121	-11.2%
2003	47,220	-60.4%
2004	26,929	-43.0%
2005	19,704	-26.8%
2006	38,030	93.0%
2007	72,752	91.3%
2008	77,006	5.8%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts. Prior to 2003, the interest earned on the Veterans' Memorial Money Market account was recorded in the Veterans' Memorial Fund (54).

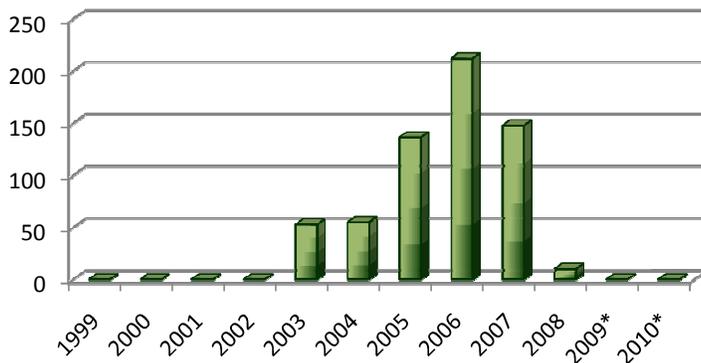
ACCOUNT TITLE: Interest Income, Veterans' Memorial
FUND: General
REVENUE TYPE: Investment Earnings
ACCOUNT NO: 01-00-00-15- 3607

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	53	N/A
2004	55	3.9%
2005	136	147.5%
2006	212	55.8%
2007	148	-30.3%
2008	10	-93.3%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village is reimbursed for various expenses. Such items often include phone calls, damage to village property, emergency tollway response, photocopies, fuel usage and news packets. Prior to 2005, emergency tollway response was also recorded to this account.

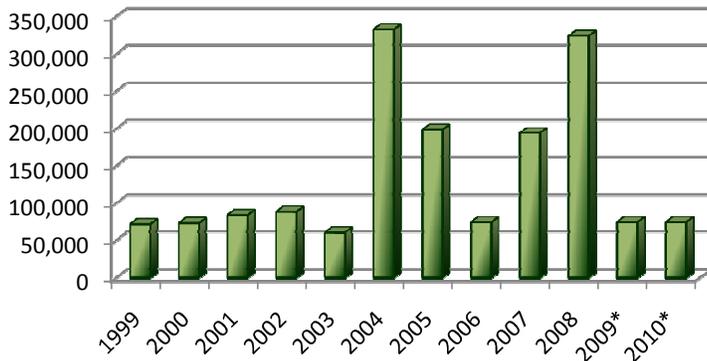
ACCOUNT TITLE: Reimbursements & Recoveries
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As received

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	72,270	
2000	73,676	1.9%
2001	84,092	14.1%
2002	88,225	4.9%
2003	60,087	-31.9%
2004	333,067	454.3%
2005	198,643	-40.4%
2006	74,897	-62.3%
2007	194,132	159.2%
2008	324,432	67.1%
2009*	75,000	-76.9%
2010*	75,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Reimbursements from the Kane-Cook Auto Theft Task Force for police officers assigned to this task force from the Village. The reimbursements cover officer's salary, overtime expense and benefits. In 2007 and 2008, this revenue was booked to 01-00-00-16- 3701.

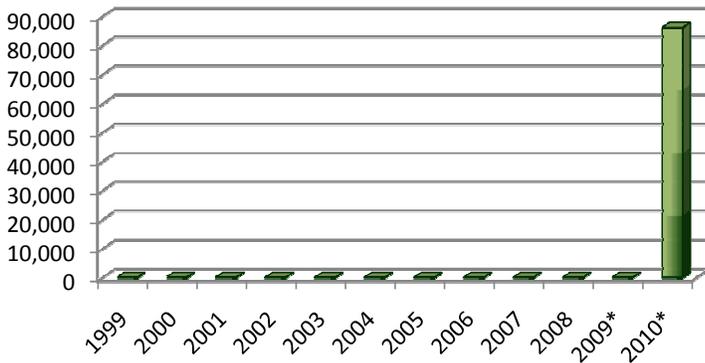
ACCOUNT TITLE: Reimbursements & Recoveries, KCAT
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3701.1

LEGAL AUTHORIZATION FOR COLLECTION: Agreement between the Village of Hoffman Estates and KCAT

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	86,220	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Reimbursements received from the State of Illinois to cover 25% of the Emergency Operations Division expenses.

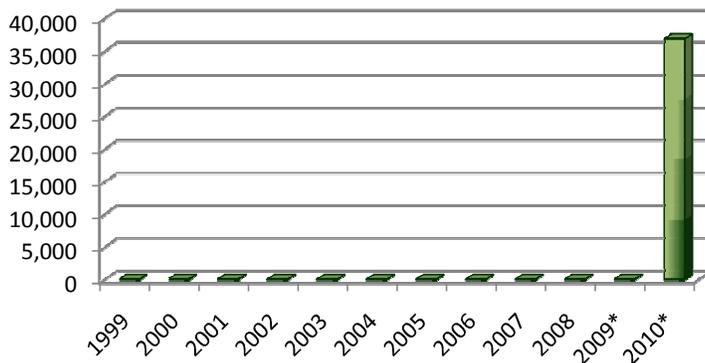
ACCOUNT TITLE: Reimbursements & Recoveries, Emergency Services Operations
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: to be determined

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	36,900	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Reimbursements received from the Illinois Terrorism Task Force to cover costs related to specialized rescue training within the Fire Department.

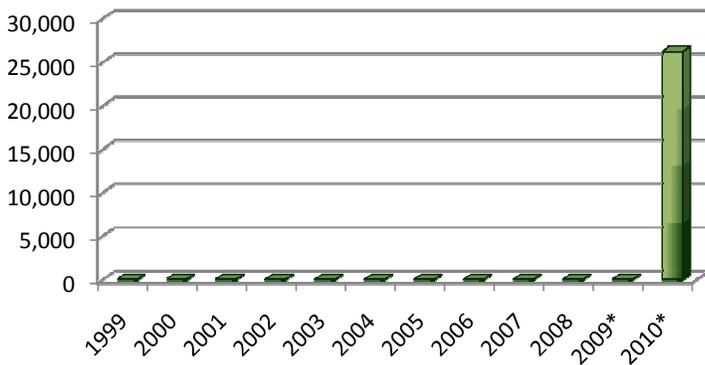
ACCOUNT TITLE: Reimbursements & Recoveries, Illinois Terrorism Task Force
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: to be determined

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	26,200	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village periodically sells used equipment through public auctions.

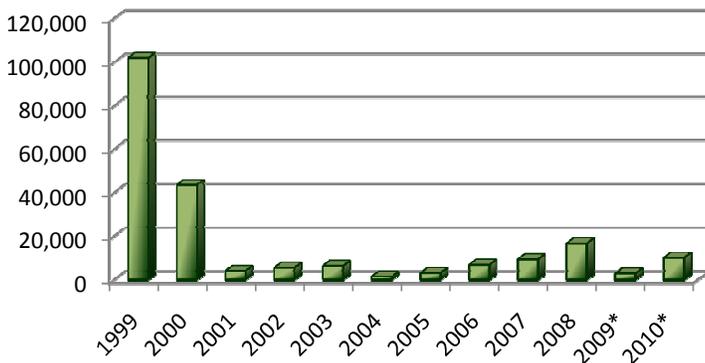
ACCOUNT TITLE: Sale of Equipment
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3702

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3832-2006

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Proceeds received at time of sale

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	101,979	
2000	43,448	-57.4%
2001	4,104	-90.6%
2002	5,549	35.2%
2003	6,418	15.7%
2004	1,535	-76.1%
2005	3,161	105.9%
2006	6,839	116.3%
2007	9,259	35.4%
2008	16,720	80.6%
2009*	3,000	-82.1%
2010*	10,000	233.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Various amounts received for items such as fire report copies, subpoenas, weed lien fees, scrap metal sold, garden plots, polling place, Sunderlage Farm rental and NSF fees. The NSF check charge was increased from \$10 to \$35 in 2004.

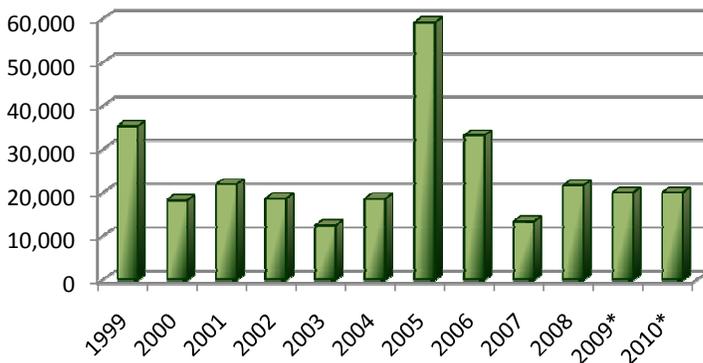
ACCOUNT TITLE: Miscellaneous Revenues
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2455-1992, 3647-2004 (NSF fee)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department & Clerk's Office

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	35,282	
2000	18,276	-48.2%
2001	21,940	20.0%
2002	18,691	-14.8%
2003	12,524	-33.0%
2004	18,630	48.8%
2005	59,099	217.2%
2006	33,123	-44.0%
2007	13,420	-59.5%
2008	21,652	61.3%
2009*	20,000	-7.6%
2010*	20,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions received from individuals/groups to support programs sponsored by the Boards & Commissions.

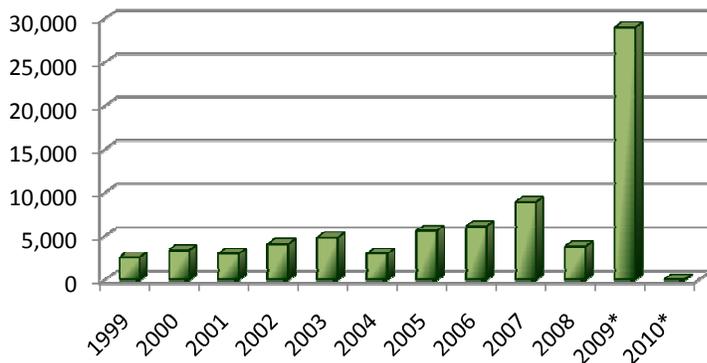
ACCOUNT TITLE:	Boards & Commissions Contributions
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3707

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Boards & Commissions

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	2,537	
2000	3,383	33.3%
2001	2,973	-12.1%
2002	4,088	37.5%
2003	4,808	17.6%
2004	2,990	-37.8%
2005	5,610	87.6%
2006	6,136	9.4%
2007	8,952	45.9%
2008	3,837	-57.1%
2009*	29,000	655.8%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fee collected when the Village transfers its allocation of volume cap to any other unit of government. The volume cap is currently equal to \$85 per resident of the Village and may be allocated to certain tax-exempt private activity bonds. The financing fee is 1% of the volume cap transferred.

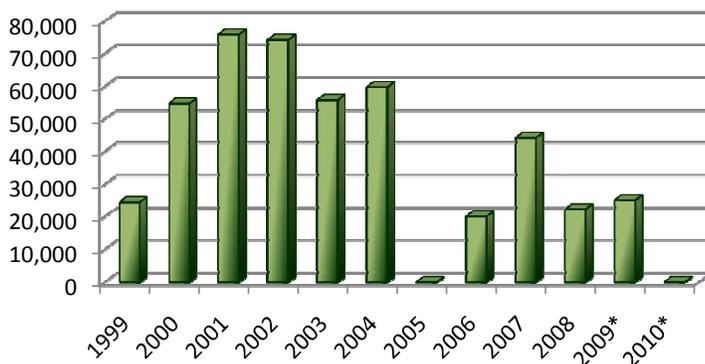
ACCOUNT TITLE: Industrial Developers Bond Fee
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3708

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3162-2000, 3163-2000, 3270-2001, 3381-2002, 3485-2003, 3614-2004, 3815-2006, 3866-2006, 3904-2007, 4089-2009

COLLECTING AGENCY: State: Illinois Private Activity Bond Allocation Act; Federal: Internal Revenue Code-1986

COLLECTION SCHEDULE: Received when agreement is entered into

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	24,354	
2000	54,581	124.1%
2001	75,814	38.9%
2002	74,243	-2.1%
2003	55,682	-25.0%
2004	59,754	7.3%
2005	-	-100.0%
2006	20,000	N/A
2007	44,239	121.2%
2008	22,304	-49.6%
2009*	25,000	12.1%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Sister Cities Commission donations and fundraising activity fees for International Sister Cities program with Angouleme, France.

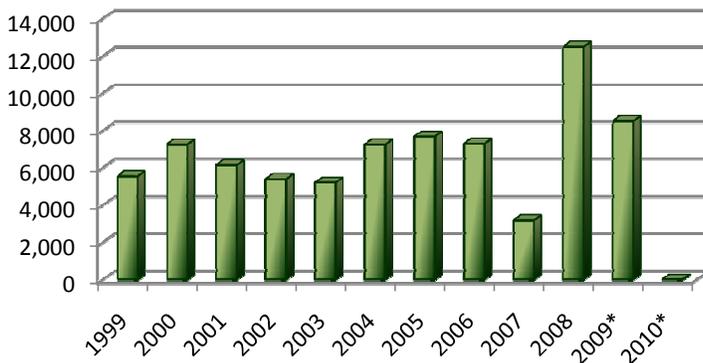
ACCOUNT TITLE: Sister City Contributions
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3709

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Boards & Commissions

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	5,554	
2000	7,235	30.3%
2001	6,127	-15.3%
2002	5,409	-11.7%
2003	5,214	-3.6%
2004	7,242	38.9%
2005	7,664	5.8%
2006	7,282	-5.0%
2007	3,184	-56.3%
2008	12,476	291.8%
2009*	8,500	-31.9%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Donations and fund raising activity fees for ethnic festivals, such as Unity Day.

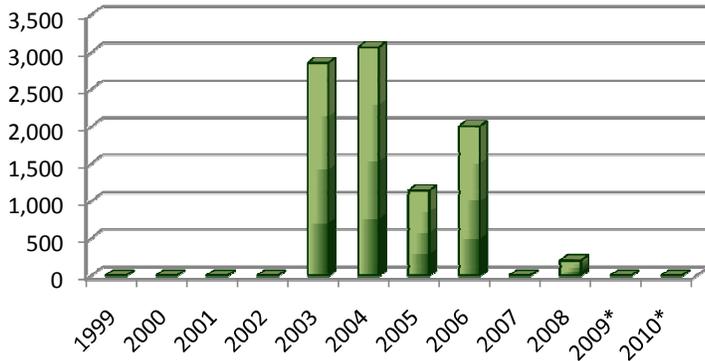
ACCOUNT TITLE: Cultural Awareness Contribution
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3710

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Boards & Commissions

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	2,851	N/A
2004	3,065	7.5%
2005	1,140	-62.8%
2006	2,009	76.2%
2007	-	-100.0%
2008	200	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Partial reimbursement of expenses from summer concert series.

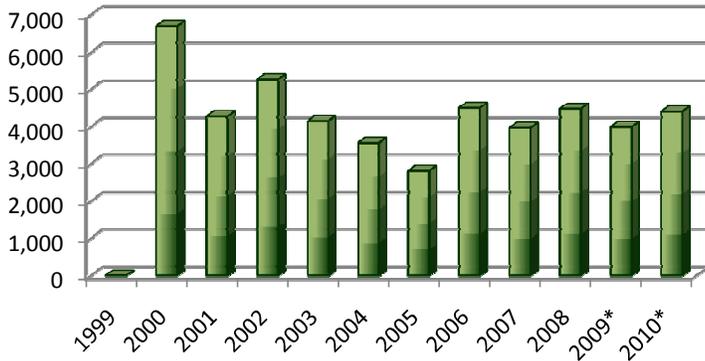
ACCOUNT TITLE: H. E. Park District Contributions
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3715

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Annually in September/October

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	6,701	N/A
2001	4,276	-36.2%
2002	5,275	23.4%
2003	4,155	-21.2%
2004	3,558	-14.4%
2005	2,812	-21.0%
2006	4,500	60.0%
2007	3,975	-11.7%
2008	4,475	12.6%
2009*	4,000	-10.6%
2010*	4,400	10.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees collected from permit application for annexation into Village upon development for the area commonly known as University Place.

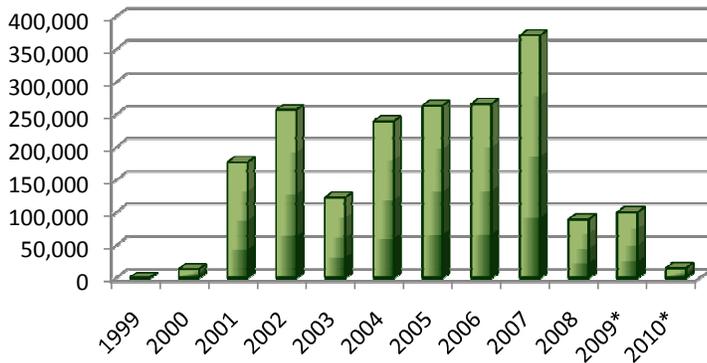
ACCOUNT TITLE: Annexation Fees - University Place
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3716

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3233-2000

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: Upon permit application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	13,247	N/A
2001	176,690	1233.8%
2002	256,733	45.3%
2003	123,006	-52.1%
2004	239,722	94.9%
2005	263,895	10.1%
2006	266,398	0.9%
2007	371,400	39.4%
2008	89,509	-75.9%
2009*	100,000	11.7%
2010*	15,000	-85.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Reimbursement from the Village of South Barrington for gas purchase from the Village of Hoffman Estates fueling facility. South Barrington is invoiced monthly based on a usage report prepared by the Public Works Department.

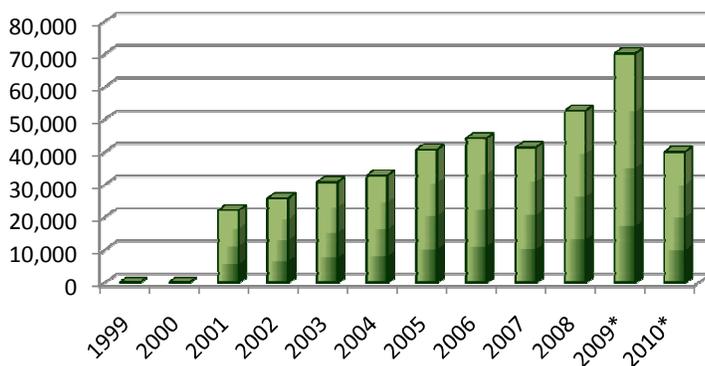
ACCOUNT TITLE: South Barrington Fuel Reimbursement
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3718

LEGAL AUTHORIZATION FOR COLLECTION: Intergovernmental Agreement between the Village of Hoffman Estates and the Village of South Barrington

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	22,127	N/A
2002	25,767	16.5%
2003	30,804	19.5%
2004	32,776	6.4%
2005	40,646	24.0%
2006	44,246	8.9%
2007	41,324	-6.6%
2008	52,704	27.5%
2009*	70,130	33.1%
2010*	40,000	-43.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Donations and fundraising activity fees for Celebrations Commission.

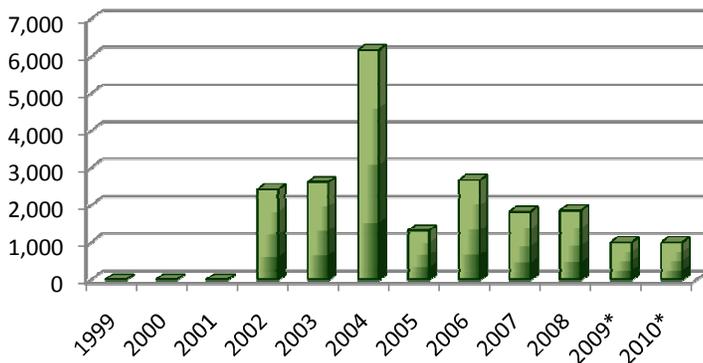
ACCOUNT TITLE: Celebrations Commission Contributions
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3721

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	2,419	N/A
2003	2,618	8.2%
2004	6,159	135.3%
2005	1,316	-78.6%
2006	2,675	103.3%
2007	1,813	-32.2%
2008	1,845	1.8%
2009*	1,000	-45.8%
2010*	1,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Miscellaneous contributions received for the Veterans' Memorial through the donation box in the Village Hall, individual contributions, and fees for flags. Previous to 2003, this revenue was recorded to the Veterans' Memorial Fund (54).

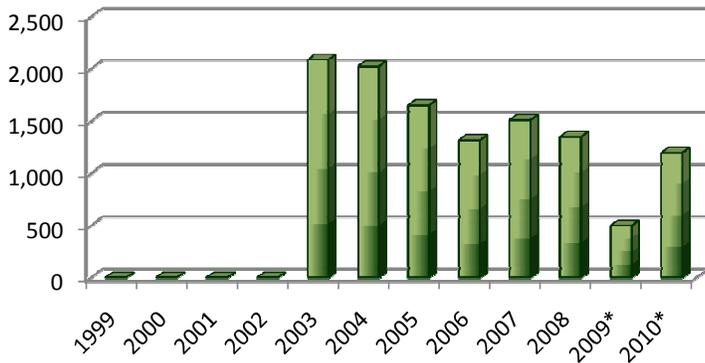
ACCOUNT TITLE: Veterans' Memorial Contribution
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3722

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	2,091	N/A
2004	2,022	-3.3%
2005	1,655	-18.1%
2006	1,315	-20.6%
2007	1,510	14.9%
2008	1,345	-10.9%
2009*	500	-62.8%
2010*	1,200	140.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenue received from the State of Illinois for the emergency services provided for accidents on the Illinois Tollway system. Prior to 2005, this revenue was recorded to 01-00-00-16- 3701.

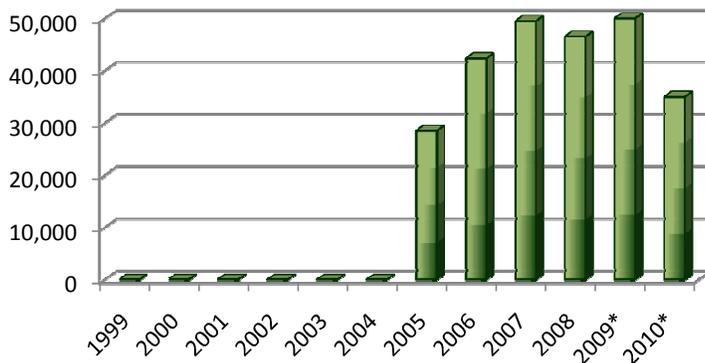
ACCOUNT TITLE: Tollway Fire & Ambulance Payments
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3726

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	28,600	N/A
2006	42,450	N/A
2007	49,500	16.6%
2008	46,650	-5.8%
2009*	50,000	7.2%
2010*	35,000	-30.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Overpayment to IPBC for insurance for the prior year. Payments are refunded to the Village annually. This revenue is unable to be predicted in the budget.

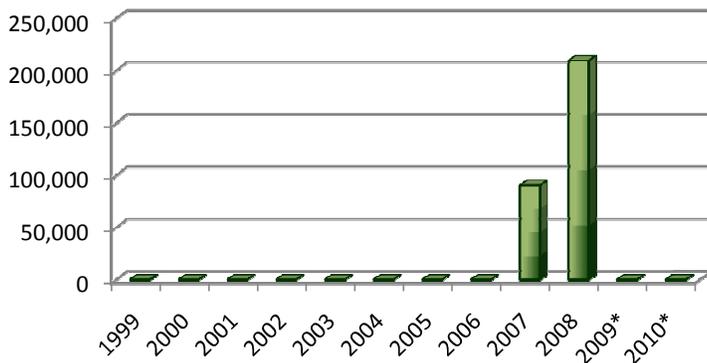
ACCOUNT TITLE: Terminal Reserve
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3729

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Annually, at the end of each plan year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	90,077	N/A
2008	209,882	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees collected by the Circuit Court from violators, which are then remitted to the Village and deposited into an escrow account. Funds are then moved from escrow to offset the purchase of 1 Police vehicle every year.

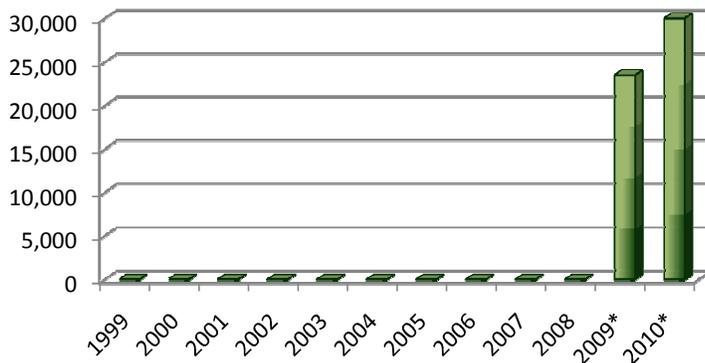
ACCOUNT TITLE: Court Supervision
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3732

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Circuit Court of Cook County

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	23,500	N/A
2010*	30,000	27.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to purchase the equipment needed for the wireless alarms. These funds will be transferred back to the E-911 Fund in 2011.

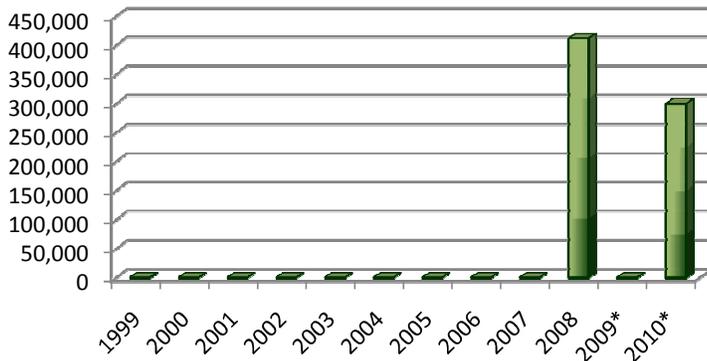
ACCOUNT TITLE: Transfer from E-911 Fund
FUND: General
REVENUE TYPE: Operating Transfer
ACCOUNT NO: 01-00-00-18- 3907

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	412,229	N/A
2009*	-	-100.0%
2010*	300,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Motor Fuel Tax is imposed on the privilege of operating motor vehicles on public highways and recreational watercraft on waterways in the State of Illinois. It is paid to the State by distributors and suppliers, who collect the tax from their customers. The rate is \$0.19 per gallon for gasoline and combustible gases and \$0.215 per gallon for diesel fuel. The State distributes this tax to local governments based on their population.

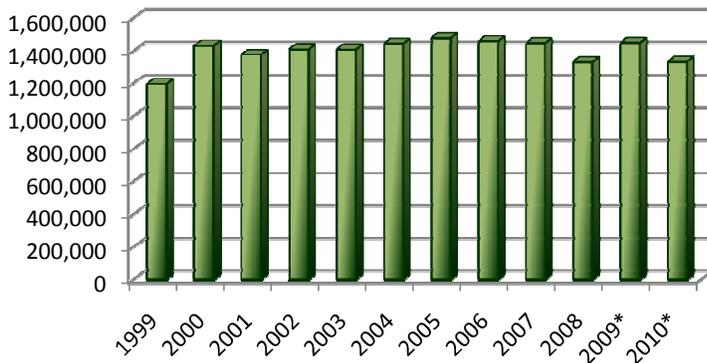
ACCOUNT TITLE: MFT Allotmetns
FUND: Motor Fuel Tax
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 03-00-00-12- 3308

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Illinois Department of Transportation

COLLECTION SCHEDULE: Monthly - on or before the 10th of every calendar month

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,193,781	
2000	1,430,127	19.8%
2001	1,375,982	-3.8%
2002	1,408,098	2.3%
2003	1,407,182	-0.1%
2004	1,441,865	2.5%
2005	1,474,630	2.3%
2006	1,455,711	-1.3%
2007	1,444,647	-0.8%
2008	1,328,172	-8.1%
2009*	1,446,390	8.9%
2010*	1,330,070	-8.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Additional Motor Fuel Tax funds distributed to municipalities that qualify for the High Growth Cities Program.

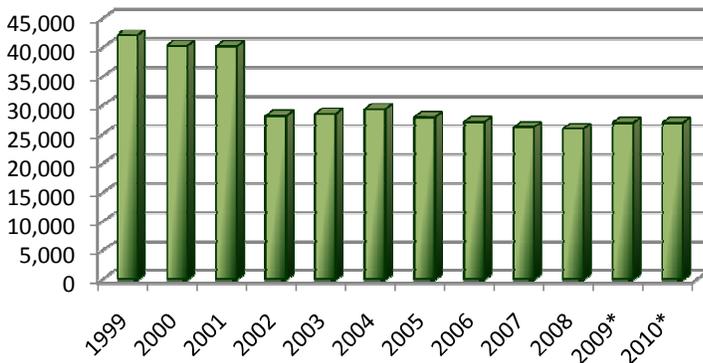
ACCOUNT TITLE: MFT Supplemental Allotment
FUND: Motor Fuel Tax
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 03-00-00-12- 3309

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Illinois Department of Transportation

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	42,050	
2000	40,231	-4.3%
2001	40,143	-0.2%
2002	28,151	-29.9%
2003	28,491	1.2%
2004	29,271	2.7%
2005	27,951	-4.5%
2006	27,145	-2.9%
2007	26,212	-3.4%
2008	25,935	-1.1%
2009*	27,000	4.1%
2010*	27,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

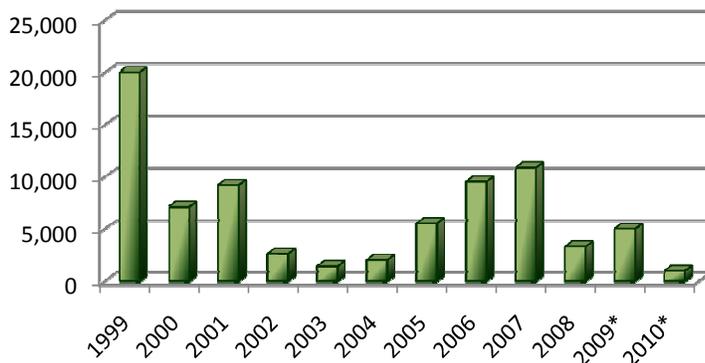
ACCOUNT TITLE: Interest Income
FUND: Motor Fuel Tax
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 03-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	20,021	
2000	7,082	-64.6%
2001	9,193	29.8%
2002	2,604	-71.7%
2003	1,451	-44.3%
2004	2,037	40.4%
2005	5,565	173.2%
2006	9,520	71.0%
2007	10,885	14.3%
2008	3,343	-69.3%
2009*	5,000	49.6%
2010*	1,000	-80.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from the US Department of Housing and Urban Development to offset expenditures resulting from participation in the Community Development Block Grant Program.

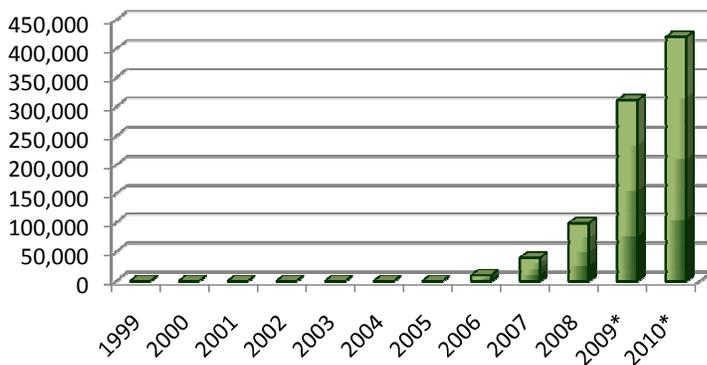
ACCOUNT TITLE: Grants
FUND: CDBG
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 04-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Grant funds are received from the US Department of Housing and Urban Development upon reporting of appropriate expenditures.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	9,395	N/A
2007	39,746	323.0%
2008	98,597	148.1%
2009*	310,480	214.9%
2010*	420,500	35.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of the incremental revenues from the Economic Development Area properties. This amount includes the distribution of the EDA Governmental Share, as well as Present Value Savings from the 1990 EDA Senior Lien Bond Refunding. See schedules attached for annual amounts. See pages O-15 and O-16 in the supplemental data section for annual amounts.

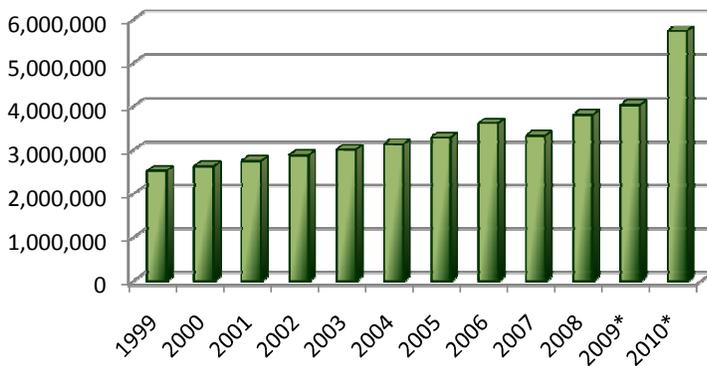
ACCOUNT TITLE: Incremental Property Taxes
FUND: EDA Administration
REVENUE TYPE: Taxes
ACCOUNT NO: 06-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2948-1997, 3728-2005

COLLECTING AGENCY: Country Treasurer

COLLECTION SCHEDULE: Remittances are due from properties to the County on March 1 and September 1 of each year. Taxes are then disbursed to Fund 60, EDA Special Tax Allocation. The Village's portion is then disbursed from Fund 60 to this revenue account in Fund 06.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	2,519,700	
2000	2,631,794	4.4%
2001	2,749,896	4.5%
2002	2,873,579	4.5%
2003	3,003,013	4.5%
2004	3,140,626	4.6%
2005	3,284,102	4.6%
2006	3,611,523	10.0%
2007	3,324,275	-8.0%
2008	3,802,103	14.4%
2009*	4,020,700	5.7%
2010*	5,729,570	42.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

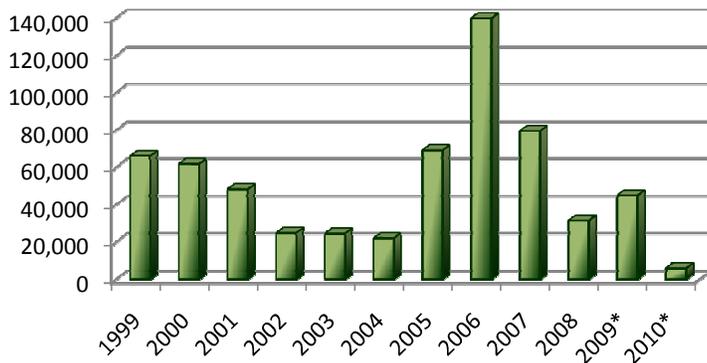
ACCOUNT TITLE: Interest Income
FUND: EDA Administration
REVENUE TYPE: Investment Income
ACCOUNT NO: 06-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	66,238	
2000	61,753	-6.8%
2001	48,238	-21.9%
2002	24,685	-48.8%
2003	24,370	-1.3%
2004	21,984	-9.8%
2005	69,329	215.4%
2006	139,770	101.6%
2007	79,618	-43.0%
2008	31,556	-60.4%
2009*	45,000	42.6%
2010*	6,000	-86.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenue received from Prairie Stone businesses for native landscape inspections and consulting services. Expenditures are paid by Village and recorded to the EDA Administration Fund, then Finance creates invoices to bill impacted businesses.

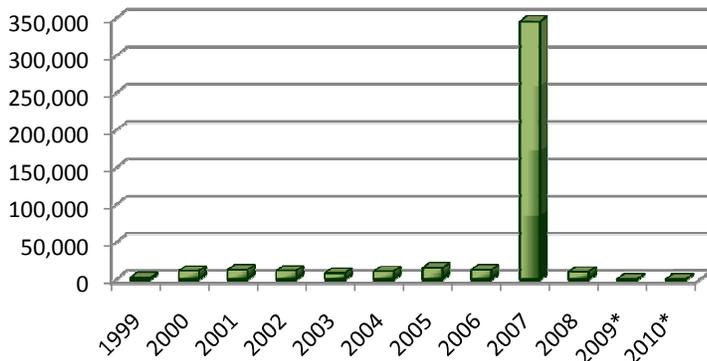
ACCOUNT TITLE: Miscellaneous Revenue
FUND: EDA Administration
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 06-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,616	
2000	10,841	570.9%
2001	12,600	16.2%
2002	11,121	-11.7%
2003	7,695	-30.8%
2004	10,324	34.2%
2005	15,199	47.2%
2006	12,661	-16.7%
2007	345,608	2629.8%
2008	9,717	-97.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Share of the *cy pres* distribution to the municipal 911 applicants from the PrimeCo Personal Communications lawsuit, approved by the Cook County Circuit Court. Grants are to be used to enhance, purchase, lease or obtain equipment, technology, or infrastructure for emergency 911 services.

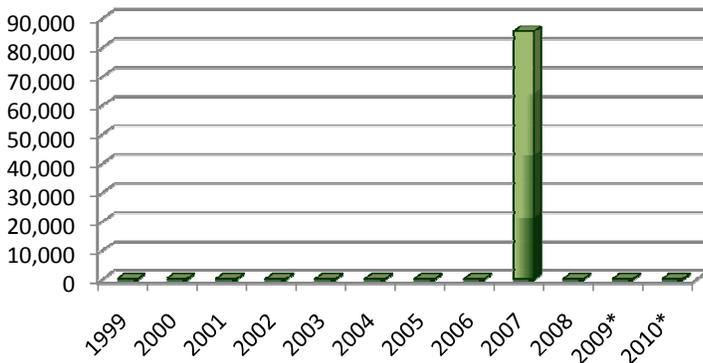
ACCOUNT TITLE: Grants
FUND: Enhanced 911
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 07-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Northwest Municipal Conference

COLLECTION SCHEDULE: One time settlement

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	85,514	N/A
2008	-	-100.0%
2009*	-	N/A
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of surplus 9-1-1 surcharge revenue, to be used only for purposes permitted by the Illinois Emergency Telephone System Act. See page O-17 in the supplemental data section for distribution details.

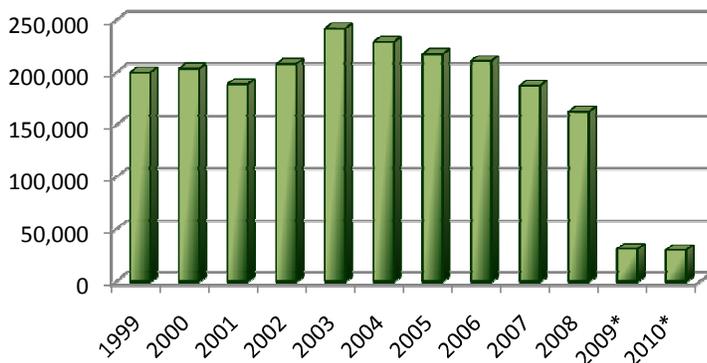
ACCOUNT TITLE: Enhanced 911 Surcharge
FUND: Enhanced 911
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 07-00-00-12- 3312

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Northwest Central 9-1-1 System

COLLECTION SCHEDULE: Distributed by Village on a two month time lag

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	199,945	
2000	203,332	1.7%
2001	188,483	-7.3%
2002	207,769	10.2%
2003	242,269	16.6%
2004	229,037	-5.5%
2005	217,698	-5.0%
2006	210,836	-3.2%
2007	186,988	-11.3%
2008	161,927	-13.4%
2009*	31,000	-80.9%
2010*	30,000	-3.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

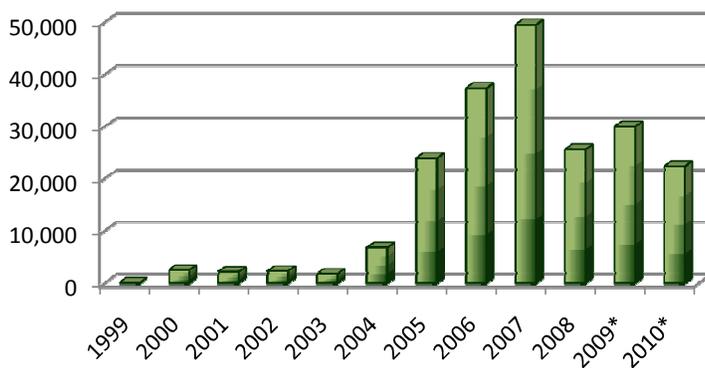
ACCOUNT TITLE: Interest Income
FUND: Enhanced 911
REVENUE TYPE: Investment Income
ACCOUNT NO: 07-00-00-15-3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	2,442	N/A
2001	2,076	-15.0%
2002	2,283	10.0%
2003	1,716	-24.8%
2004	6,752	293.5%
2005	23,873	253.5%
2006	37,283	56.2%
2007	49,506	32.8%
2008	25,617	-48.3%
2009*	30,000	17.1%
2010*	22,350	-25.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Drug fines generated by the Village Police Department, collected through the Cook County Court system. The fines vary depending upon the nature of the offense and the findings issued in court.

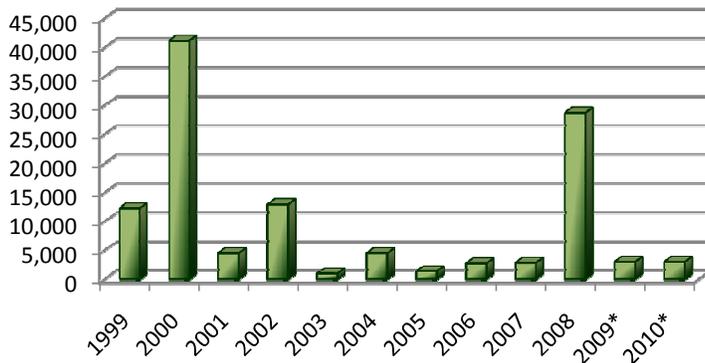
ACCOUNT TITLE: Court Fines, County
FUND: Asset Seizure
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 08-00-00-14- 3501

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Circuit Court of Cook County

COLLECTION SCHEDULE: As disbursed by Court to Village

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	12,154	
2000	41,082	238.0%
2001	4,434	-89.2%
2002	12,850	189.8%
2003	961	-92.5%
2004	4,454	363.4%
2005	1,355	-69.6%
2006	2,733	101.7%
2007	2,852	4.3%
2008	28,691	906.2%
2009*	3,000	-89.5%
2010*	3,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Task Force Agreement between the Hoffman Estates Police Department and United States Customs Service provides for an officer to assist the Service in high level investigations. Funds earned on these investigations as well as reimbursement of the officer's expenses are remitted to the HEPD Federal Forfeiture bank account. The amount of revenue recorded every month is equal to the amount of monthly Federal Asset Seizure expenditures. See page O-18 for the Federal Equitable Sharing Agreement.

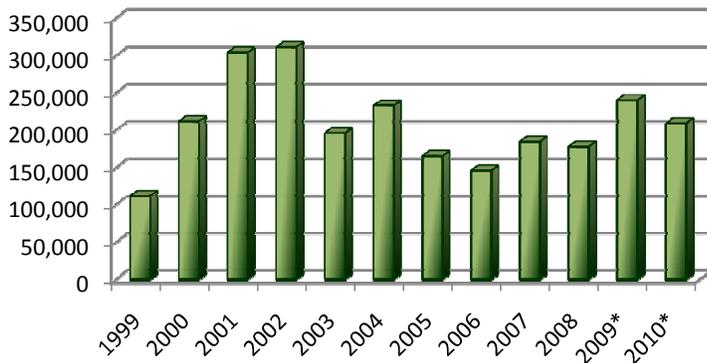
ACCOUNT TITLE: Federal Asset Seizure
FUND: Asset Seizure
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 08-00-00-14- 3503

LEGAL AUTHORIZATION FOR COLLECTION: Federal Equitable Sharing Agreement

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Revenue recorded through monthly journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	111,557	
2000	211,709	89.8%
2001	304,270	43.7%
2002	311,091	2.2%
2003	195,689	-37.1%
2004	232,604	18.9%
2005	164,797	-29.2%
2006	145,899	-11.5%
2007	184,539	26.5%
2008	177,950	-3.6%
2009*	240,530	35.2%
2010*	209,360	-13.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Interest earned on state seizure funds invested in Checking and Money Market accounts.

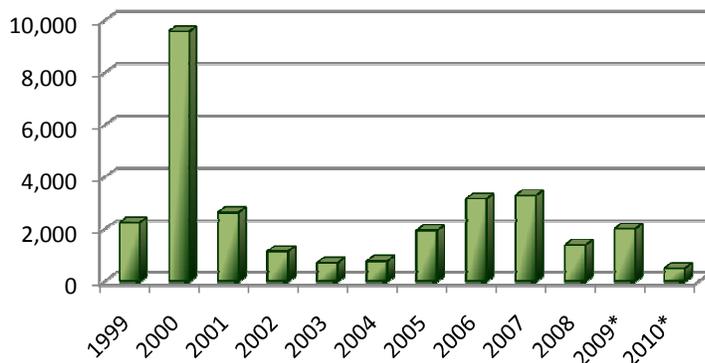
ACCOUNT TITLE: Interest Income, State Seizure
FUND: Asset Seizure
REVENUE TYPE: Investment Income
ACCOUNT NO: 08-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	2,251	
2000	9,580	325.6%
2001	2,631	-72.5%
2002	1,139	-56.7%
2003	707	-37.9%
2004	769	8.8%
2005	1,933	151.3%
2006	3,168	63.9%
2007	3,295	4.0%
2008	1,403	-57.4%
2009*	2,000	42.6%
2010*	500	-75.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village periodically sells used equipment through public auctions that were originally acquired by the Village through a seizure of the assets.

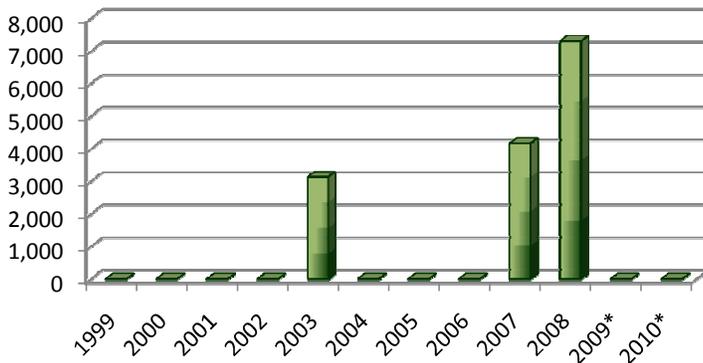
ACCOUNT TITLE: Sale of Equipment
FUND: Asset Seizure
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 08-00-00-16- 3702

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 4018-2008 (sample)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Proceeds received at time of sale

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	3,135	N/A
2004	-	-100.0%
2005	-	N/A
2006	-	N/A
2007	4,169	N/A
2008	7,300	75.1%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Prior to 2004, this account contained the solid waste sticker reimbursement from Groot Recycling and Waste Services. This applied to stickers distributed from Groot to various retail locations and Village Hall Front Counter. As of 2004, Groot will bill the residents according to the flat fee program and will then remit to the Village on a semi-monthly basis: \$5.88 per regular household and \$0.50 per senior/hardship household. The senior/hardship rate increased by \$0.50 in 2008.

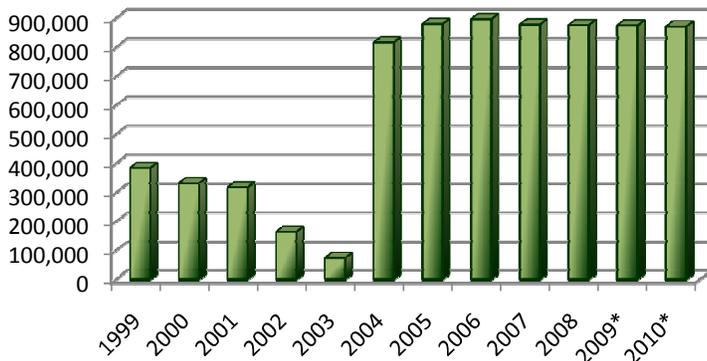
ACCOUNT TITLE: Tipping Fees
FUND: Municipal Waste
REVENUE TYPE: Charges for Services
ACCOUNT NO: 09-00-00-13- 3440

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3593-2003; Village Municipal Code: 7-9-1

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	384,248	
2000	330,733	-13.9%
2001	317,248	-4.1%
2002	163,304	-48.5%
2003	73,499	-55.0%
2004	816,056	1010.3%
2005	880,637	7.9%
2006	896,554	1.8%
2007	878,948	-2.0%
2008	876,767	-0.2%
2009*	875,640	-0.1%
2010*	872,120	-0.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

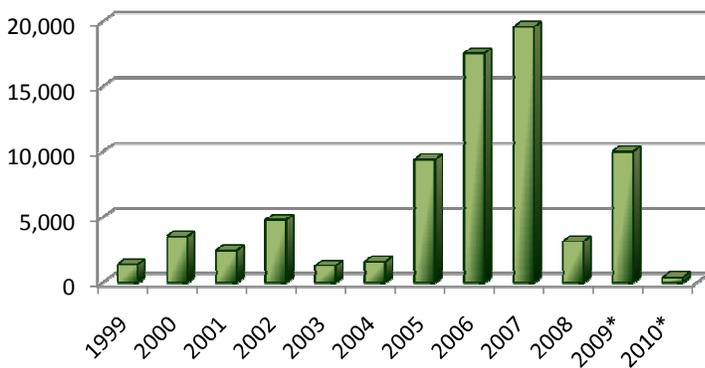
ACCOUNT TITLE: Interest Income
FUND: Municipal Waste
REVENUE TYPE: Investment Income
ACCOUNT NO: 09-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,365	
2000	3,504	156.7%
2001	2,416	-31.1%
2002	4,768	97.4%
2003	1,268	-73.4%
2004	1,586	25.1%
2005	9,404	492.8%
2006	17,544	86.6%
2007	19,578	11.6%
2008	3,133	-84.0%
2009*	10,000	219.2%
2010*	360	-96.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Yard waste stickers are sold to residents for \$2.35 per sticker. This increased from \$2.25 in March, 2009. Residents must place a yard waste sticker on all bags or bundles containing yard wastes. Beginning in 2009, recycling revenue is also booked into this account.

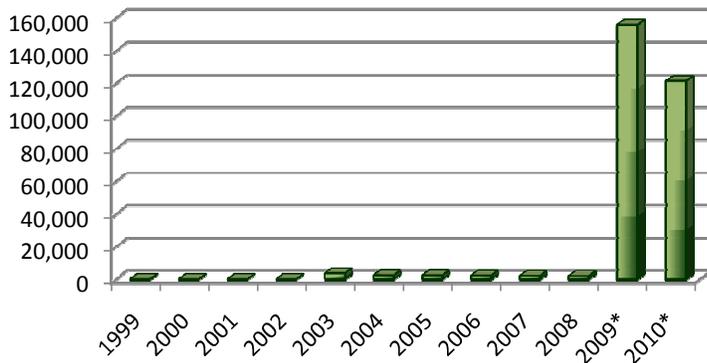
ACCOUNT TITLE: Miscellaneous Revenue
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	3,531	N/A
2004	2,346	-33.6%
2005	2,334	-0.5%
2006	2,183	-6.5%
2007	1,939	-11.2%
2008	1,763	-9.1%
2009*	156,050	8751.4%
2010*	121,300	-22.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This revenue began with the 2008 contract with Groot Industries, Inc for the privilege of supplying waste management services in the Village.

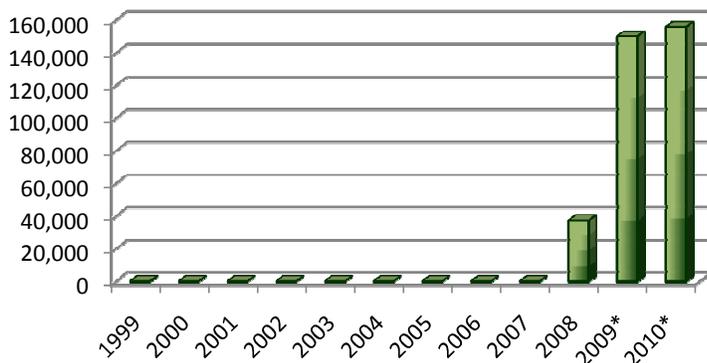
ACCOUNT TITLE: Franchise Revenue
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3730

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and Groot Industries, Inc, 2008

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	37,500	N/A
2009*	150,000	300.0%
2010*	156,000	4.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee is charged to any person requesting the use of a roll-off dumpster, paid to Groot Industries. The Village receives a portion of this fee in the amount of \$75 per dumpster.

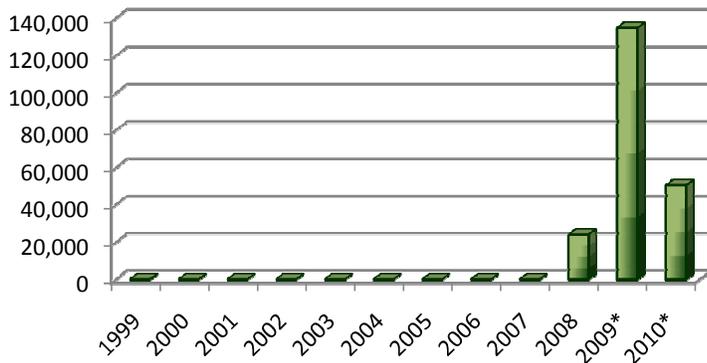
ACCOUNT TITLE: Construction Roll-offs
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3731

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and Groot Industries, Inc, 2008

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	24,000	N/A
2009*	135,000	462.5%
2010*	50,400	-62.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Surplus EDA incremental property taxes are used to pay off outstanding EDA notes.

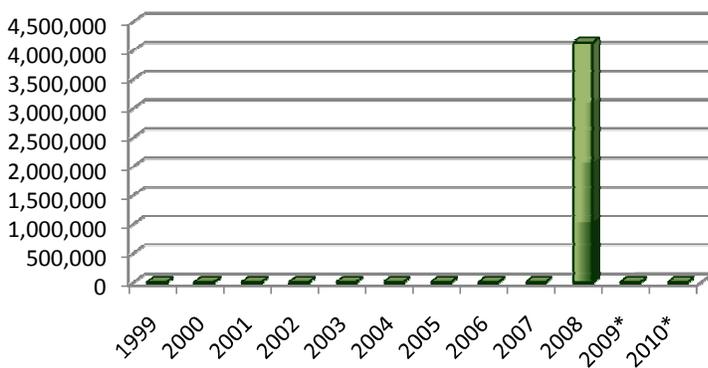
ACCOUNT TITLE: Property Tax
FUND: Sears EDA Tax
REVENUE TYPE: Taxes
ACCOUNT NO: 10-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	4,135,496	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of incremental property tax collected by Cook County for the Roselle Road TIF properties.

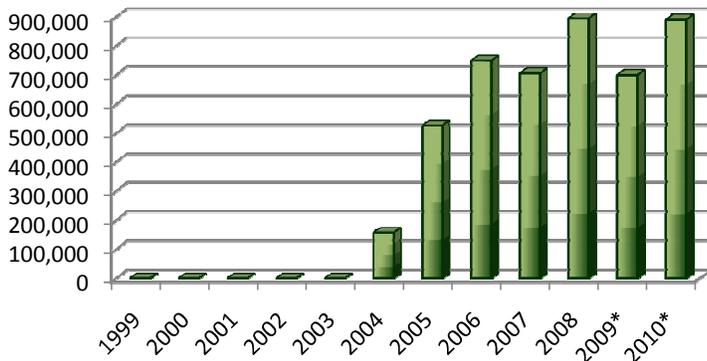
ACCOUNT TITLE: Property Tax
FUND: Roselle Road TIF
REVENUE TYPE: Taxes
ACCOUNT NO: 62-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	156,209	N/A
2005	526,252	236.9%
2006	750,351	42.6%
2007	705,852	-5.9%
2008	894,876	26.8%
2009*	700,000	-21.8%
2010*	890,000	27.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

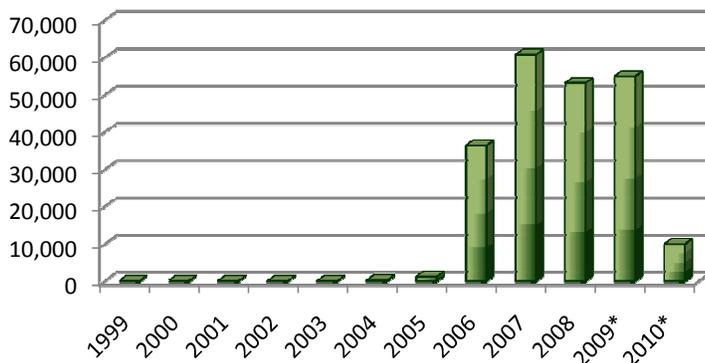
ACCOUNT TITLE: Interest Income
FUND: Roselle Road TIF
REVENUE TYPE: Investment Income
ACCOUNT NO: 62-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	3	N/A
2004	192	6290.7%
2005	1,148	498.6%
2006	36,416	3073.1%
2007	60,825	67.0%
2008	53,089	-12.7%
2009*	55,000	3.6%
2010*	10,000	-81.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village sold municipally-owned real estate to Forte Investments in the Roselle Road TIF in December, 2005. A promissory note was drawn up between the Village and Forte Investments for the principal sum of \$459,523.89. Principal and interest payments are due on the first day of every month from 3/1/2006 through 2/1/2011. See page O-20 for the promissory note.

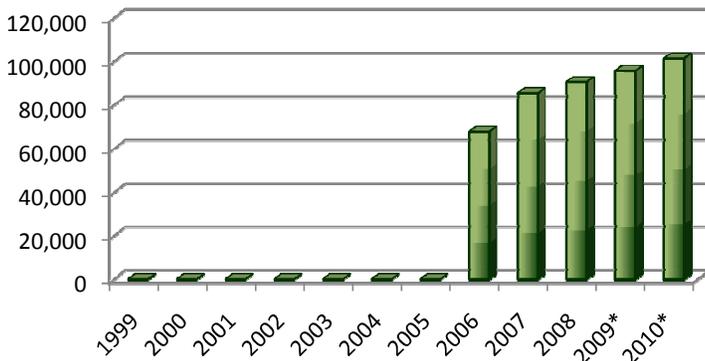
ACCOUNT TITLE: Roselle Road TIF Note Proceeds
FUND: Roselle Road TIF
REVENUE TYPE: Note Proceeds
ACCOUNT NO: 62-00-00-17- 3802

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3789-2005

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly through 2/1/2011

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	67,702	N/A
2007	85,571	26.4%
2008	90,552	5.8%
2009*	95,820	5.8%
2010*	101,400	5.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. See page O-1 in the supplemental data section for distribution details.

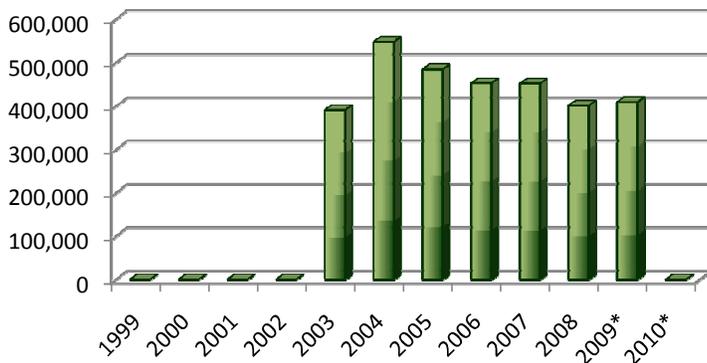
ACCOUNT TITLE: Property Taxes
FUND: 2001 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 11-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Village ordinance passed in December, annually

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	390,489	N/A
2004	547,452	40.2%
2005	484,160	-11.6%
2006	452,265	-6.6%
2007	451,427	-0.2%
2008	401,385	-11.1%
2009*	409,775	2.1%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided up based on the appropriate year's distribution for property taxes to the General Fund and other funds.

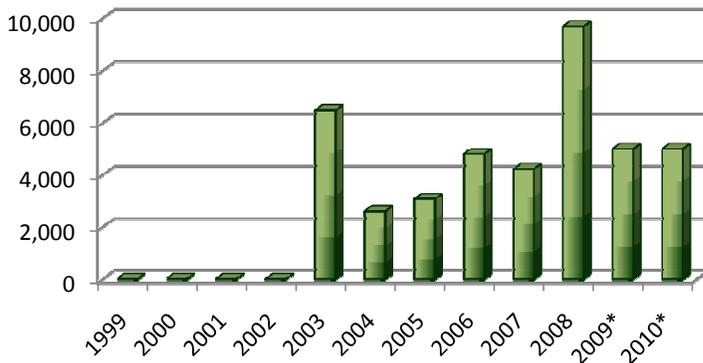
ACCOUNT TITLE: Property Taxes, Prior Years
FUND: 2001 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 11-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Village ordinance passed in December, annually

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	6,458	N/A
2004	2,606	-59.6%
2005	3,067	17.7%
2006	4,800	56.5%
2007	4,232	-11.8%
2008	9,699	129.2%
2009*	5,000	-48.4%
2010*	5,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax of 2% of the purchase price of prepared foods and alcoholic liquor at retail at any prepared foods facility or alcoholic liquor facility within the Village. See attached sample of form submitted by facility along with remittance. The facilities must also submit a copy of Illinois Department of Revenue Form ST-1 (state sales tax return) with their remittance. Previous to 2002, this tax was recorded to Fund 13, 1995A General Obligation Debt Service. 50% of this revenue is recorded to 36-00-00-10- 3107 for the street program. See page O-21 in the supplemental data section for a sample of the tax return.

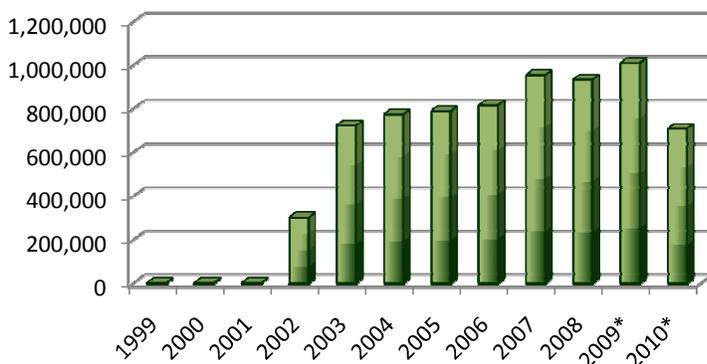
ACCOUNT TITLE: Food & Beverage Tax
FUND: 2001 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 11-00-00-10- 3107

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2702-1994, 3780-2005, 3941-2007; Village Municipal Code: 13-7-2

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly by the 20th of the following month

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	301,299	N/A
2003	722,714	139.9%
2004	772,187	6.8%
2005	787,277	2.0%
2006	814,165	3.4%
2007	954,147	17.2%
2008	931,386	-2.4%
2009*	1,008,520	8.3%
2010*	707,790	-29.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

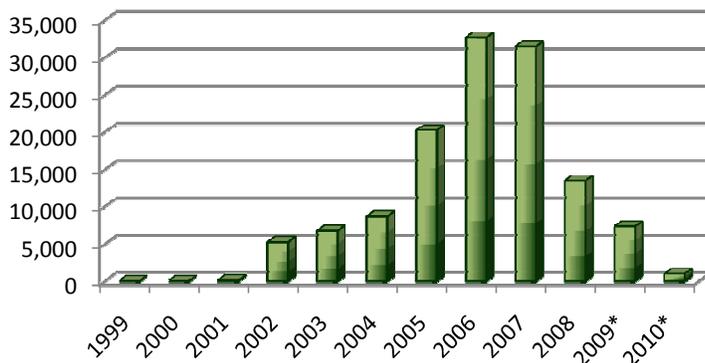
ACCOUNT TITLE: Interest Income
FUND: 2001 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 11-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	101	N/A
2002	5,275	5122.8%
2003	6,733	27.6%
2004	8,710	29.4%
2005	20,244	132.4%
2006	32,655	61.3%
2007	31,484	-3.6%
2008	13,478	-57.2%
2009*	7,320	-45.7%
2010*	1,000	-86.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from General Fund (abatement from Telecommunication Taxes) used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. The proceeds from this bond issue were used to refund the Series 1995A Bond Issue.

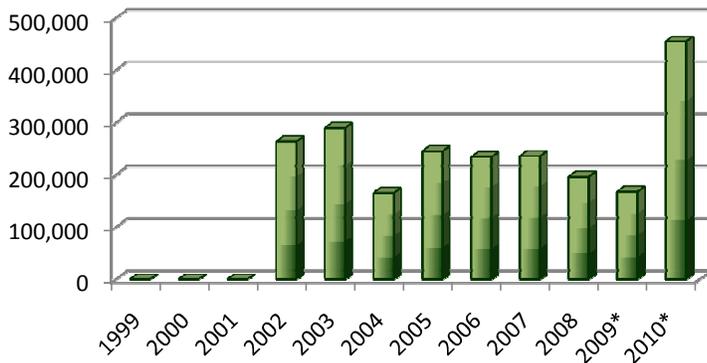
ACCOUNT TITLE: Transfer from General
FUND: 2001 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 11-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3319-2001

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	262,700	N/A
2003	289,712	10.3%
2004	164,830	-43.1%
2005	245,110	48.7%
2006	234,180	-4.5%
2007	235,980	0.8%
2008	195,980	-17.0%
2009*	167,060	-14.8%
2010*	454,660	172.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

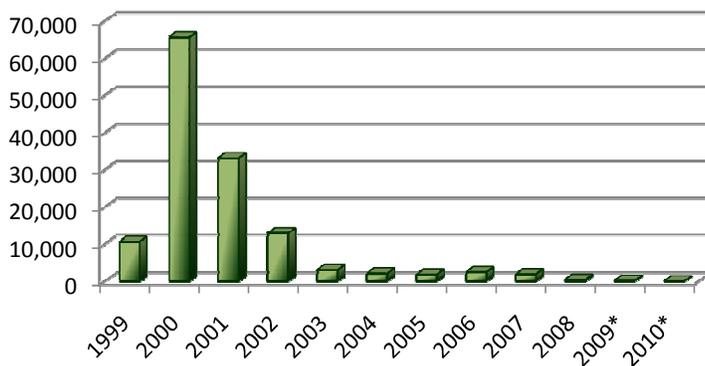
ACCOUNT TITLE: Interest Income
FUND: 1997 A & B G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 12-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	10,536	
2000	65,655	523.1%
2001	33,173	-49.5%
2002	12,890	-61.1%
2003	2,982	-76.9%
2004	2,098	-29.6%
2005	1,821	-13.2%
2006	2,426	33.2%
2007	1,901	-21.7%
2008	451	-76.3%
2009*	200	-55.6%
2010*	50	-75.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from General Fund (abatment from Telecommunication Taxes) used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. Bond proceeds were used for fire equipment and for the street program. The 1997B Bonds were refunded in 2004.

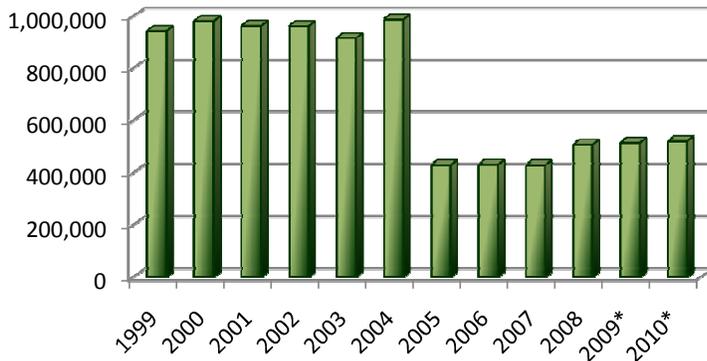
ACCOUNT TITLE: Transfer from General Fund
FUND: 1997 A & B G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 12-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2969-1997, 2970-1997

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	943,360	
2000	980,037	3.9%
2001	962,410	-1.8%
2002	960,830	-0.2%
2003	915,440	-4.7%
2004	985,170	7.6%
2005	427,220	-56.6%
2006	428,660	0.3%
2007	426,820	-0.4%
2008	506,010	18.6%
2009*	513,000	1.4%
2010*	518,430	1.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from EDA Fund used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. Bond proceeds were used for the purchase of an EDA apparatus - Engine 24.

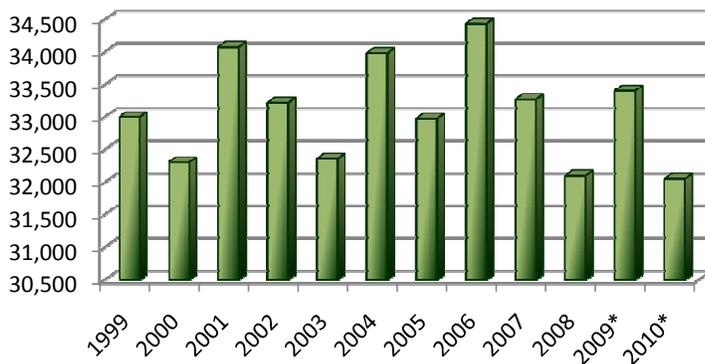
ACCOUNT TITLE: Transfer from EDA Admin. Fund
FUND: 1997 A & B G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 12-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2969-1997, 2970-1997

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	32,995	
2000	32,300	-2.1%
2001	34,070	5.5%
2002	33,220	-2.5%
2003	32,360	-2.6%
2004	33,980	5.0%
2005	32,970	-3.0%
2006	34,430	4.4%
2007	33,270	-3.4%
2008	32,100	-3.5%
2009*	33,400	4.0%
2010*	32,050	-4.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from E-911 Fund used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. Bond proceeds were used for the purchase of communications equipment.

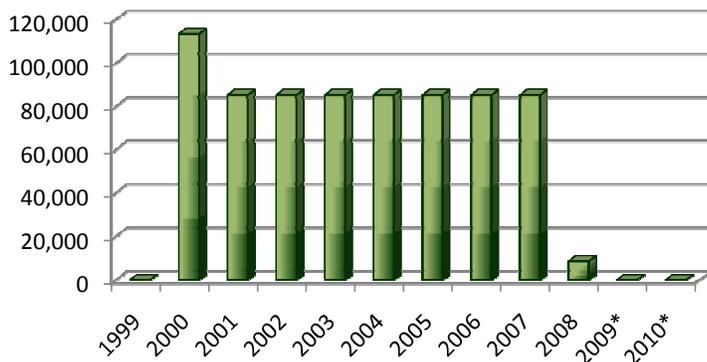
ACCOUNT TITLE: Transfer from E-911 Fund
FUND: 1997 A & B G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 12-00-00-18- 3907

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2969-1997, 2970-1997

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	113,343	N/A
2001	85,000	-25.0%
2002	85,000	0.0%
2003	85,000	0.0%
2004	85,000	0.0%
2005	85,000	0.0%
2006	85,000	0.0%
2007	85,000	0.0%
2008	8,300	-90.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. See page O-1 in the supplemental data section for distribution details.

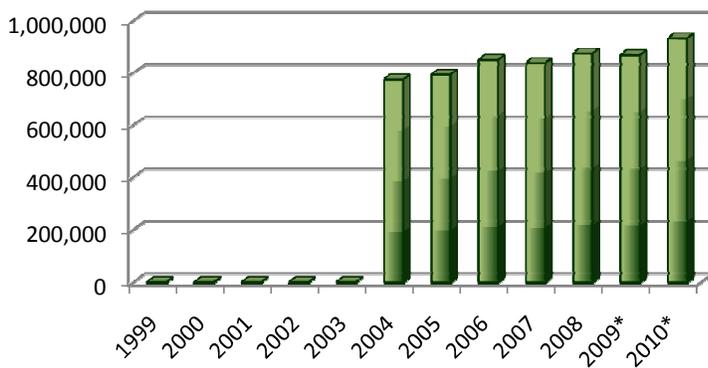
ACCOUNT TITLE: Property Taxes
FUND: 2003 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 14-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3591-2003

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	773,077	N/A
2005	792,305	2.5%
2006	848,682	7.1%
2007	837,094	-1.4%
2008	873,000	4.3%
2009*	866,520	-0.7%
2010*	931,600	7.5%

**2009 and 2010 are budget numbers.*

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided up based on the appropriate year's distribution for property taxes to the General Fund and other funds.

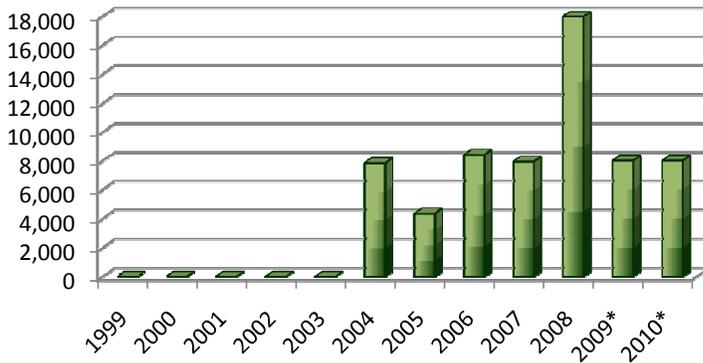
ACCOUNT TITLE: Property Taxes, Prior Years
FUND: 2003 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 14-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Dependent on Tax Levy Year

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	7,836	N/A
2005	4,338	-44.6%
2006	8,435	94.4%
2007	7,933	-5.9%
2008	17,973	126.6%
2009*	8,000	-55.5%
2010*	8,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

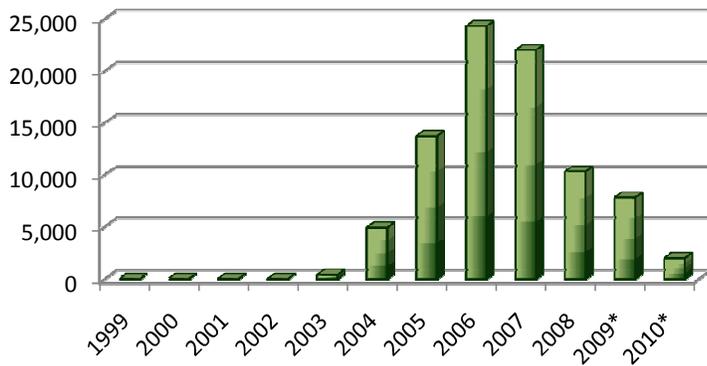
ACCOUNT TITLE: Interest Income
FUND: 2003 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 14-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	385	N/A
2004	4,911	1175.6%
2005	13,722	179.4%
2006	24,308	77.2%
2007	21,995	-9.5%
2008	10,314	-53.1%
2009*	7,780	-24.6%
2010*	2,000	-74.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. See page O-1 in the supplemental data section for distribution details.

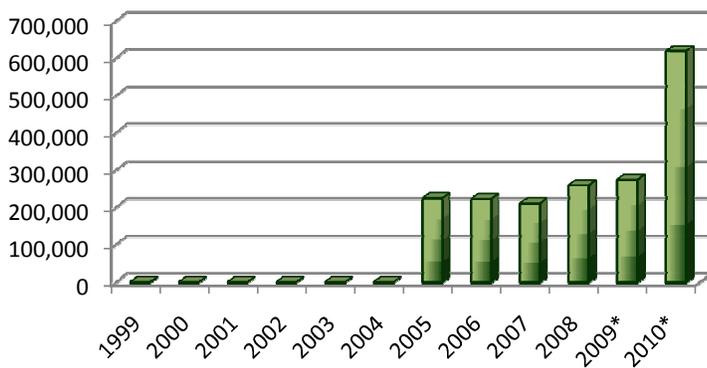
ACCOUNT TITLE: Property Taxes
FUND: 2004 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 15-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3892-2006

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	223,541	N/A
2006	221,672	-0.8%
2007	210,043	-5.2%
2008	259,195	23.4%
2009*	273,700	5.6%
2010*	618,400	125.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided up based on the appropriate year's distribution for property taxes to the General Fund and other funds.

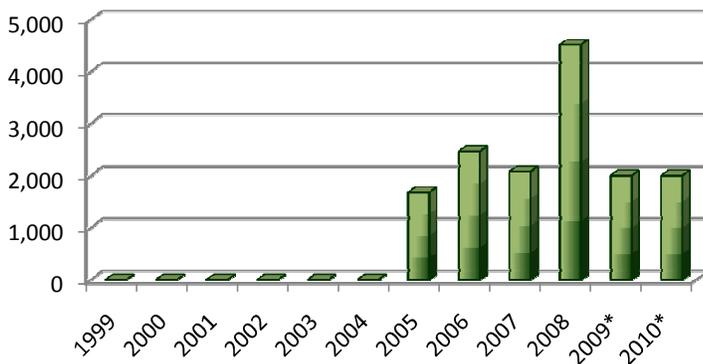
ACCOUNT TITLE: Property Taxes, Prior Years
FUND: 2004 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 15-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Dependent on Tax Levy Year

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	1,669	N/A
2006	2,465	47.7%
2007	2,073	-15.9%
2008	4,514	117.7%
2009*	2,000	-55.7%
2010*	2,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

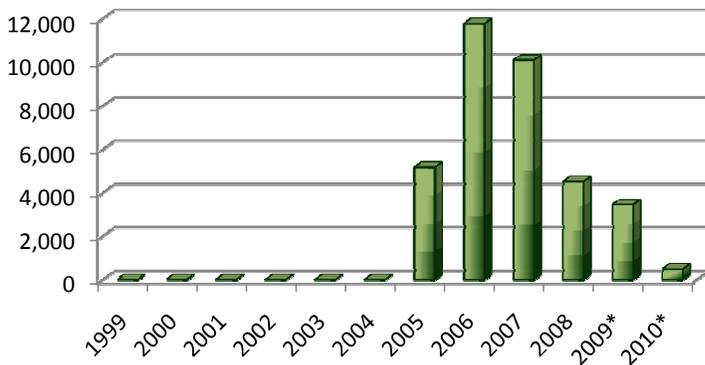
ACCOUNT TITLE: Interest Income
FUND: 2004 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 15-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	5,166	N/A
2006	11,779	128.0%
2007	10,097	-14.3%
2008	4,505	-55.4%
2009*	3,450	-23.4%
2010*	500	-85.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfers from General Fund (abatement from Telecommunications taxes) used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. Bonds proceeds were used to refund the 1997B Bonds, which were used for the street program.

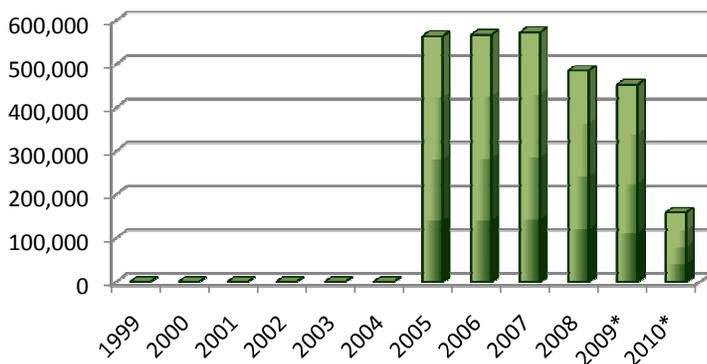
ACCOUNT TITLE: Transfer from General
FUND: 2004 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 15-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3662-2004

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	563,730	N/A
2006	567,060	0.6%
2007	572,550	1.0%
2008	484,370	-15.4%
2009*	452,720	-6.5%
2010*	158,250	-65.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfers from Motor Fule Tax Fund used to offset principal and interest payments. The transfer is done as needed to make payments on 6/1 and 12/1. Bonds proceeds were used to refund the 1997B Bonds, which were used for the street program.

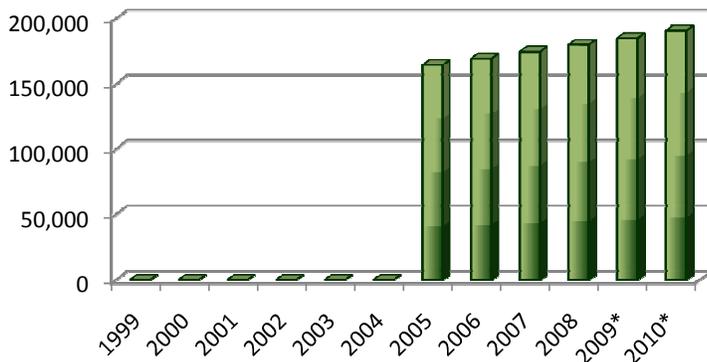
ACCOUNT TITLE: Transfer from MFT
FUND: 2004 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 15-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3662-2004

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire transfers done as funding is required for principal & interest payments

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	164,360	N/A
2006	169,290	3.0%
2007	174,370	3.0%
2008	179,600	3.0%
2009*	184,990	3.0%
2010*	190,540	3.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

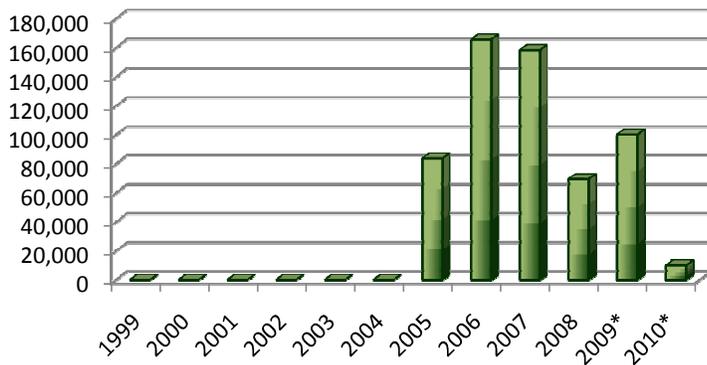
ACCOUNT TITLE: Interest Income
FUND: 2005A G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 17-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	83,615	N/A
2006	165,451	97.9%
2007	158,405	-4.3%
2008	69,461	-56.1%
2009*	100,000	44.0%
2010*	10,000	-90.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Payments from Sears Centre revenues to be used for principal and interest payments for the 2005A GODS issue.

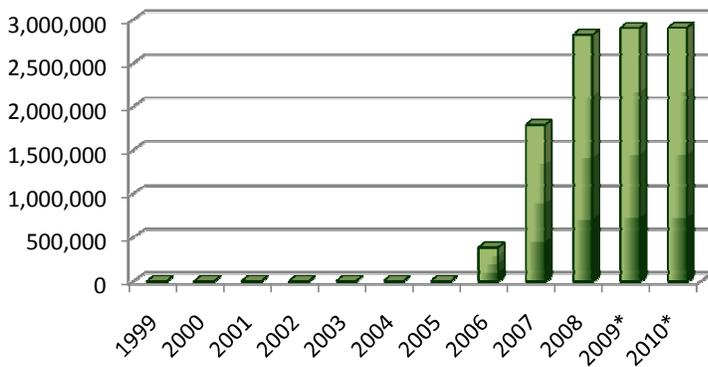
ACCOUNT TITLE: Reimbursements and Recoveries
FUND: 2005A G.O. Debt Service
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 17-00-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire to be received at bank from Sears in order to process debt service programs

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	380,038	N/A
2007	1,786,125	370.0%
2008	2,820,209	57.9%
2009*	2,895,860	2.7%
2010*	2,899,340	0.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Annual amount received from Sears for naming rights to the Sears Centre Arena.

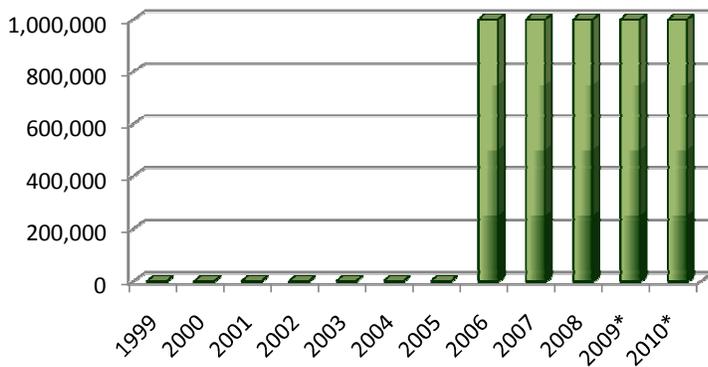
ACCOUNT TITLE: Miscellaneous Revenue
FUND: 2005A G.O. Debt Service
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 17-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Wire to be received at bank from Sears in order to process debt service programs

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	1,000,000	N/A
2007	1,000,000	0.0%
2008	1,000,000	0.0%
2009*	1,000,000	0.0%
2010*	1,000,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Portion of property taxes collected from Sears necessary to offset principal and interest payments for 2005 EDA TIF Refunding Bond issue. Transfer of funds made from Fund 60, EDA Special Tax Allocation Fund. These bonds were used to fund the 1997 EDA Tax Increment Revenue Bond.

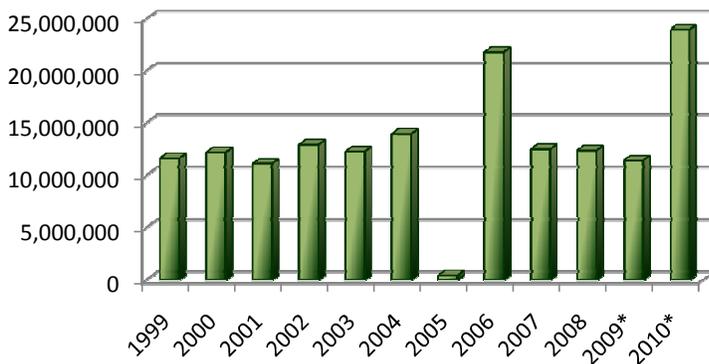
ACCOUNT TITLE:	Property Taxes
FUND:	2005 EDA Tax Increment Revenue Bond
REVENUE TYPE:	Taxes
ACCOUNT NO:	21-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 2948-1997, 3728-2005
--------------------------------------------	------------------------------------------------

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
---------------------------	------------------------------------------------

COLLECTION SCHEDULE:	Funds are transferred as needed for principal and interest payments
-----------------------------	---------------------------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	11,665,874	
2000	12,211,587	4.7%
2001	11,097,101	-9.1%
2002	12,922,231	16.4%
2003	12,282,754	-4.9%
2004	14,000,000	14.0%
2005	432,011	-96.9%
2006	21,804,432	4947.2%
2007	12,502,091	-42.7%
2008	12,383,062	-1.0%
2009*	11,433,490	-7.7%
2010*	23,959,170	109.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The funds for the 2005 EDA TIF Bonds are invested in a Money Market account. The interest earned on the AIG Investment Contract is also recorded to this account, which is paid on a monthly basis.

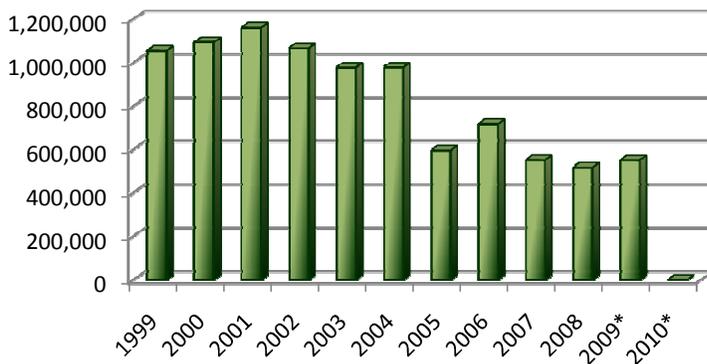
ACCOUNT TITLE: Interest Income
FUND: 2005 EDA Tax Increment Revenue Bond
REVENUE TYPE: Investment Income
ACCOUNT NO: 21-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,052,068	
2000	1,092,790	3.9%
2001	1,159,656	6.1%
2002	1,063,545	-8.3%
2003	975,386	-8.3%
2004	976,201	0.1%
2005	594,435	-39.1%
2006	714,562	20.2%
2007	550,798	-22.9%
2008	514,421	-6.6%
2009*	550,000	6.9%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

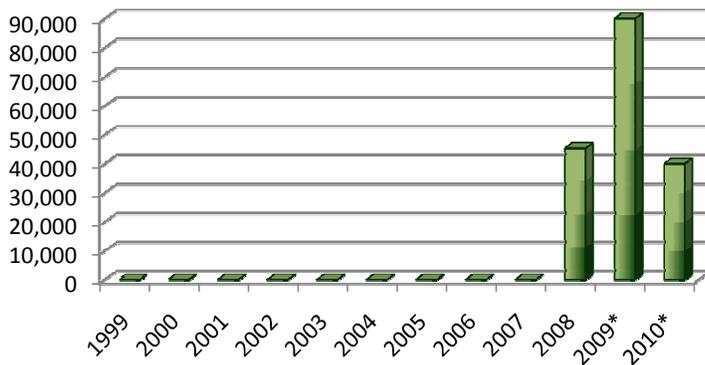
ACCOUNT TITLE: Interest Income
FUND: 2008 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 22-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	45,421	N/A
2009*	90,000	98.1%
2010*	40,000	-55.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer of bond proceeds to fund bond payments.

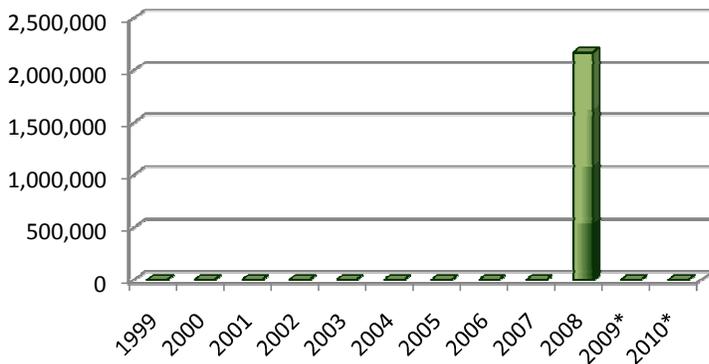
ACCOUNT TITLE: Transfer from 2008 Capital Project Fund
FUND: 2008 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 22-00-00-18- 3931

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: One time transfer

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	2,170,953	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund bond payments related to the water tank.

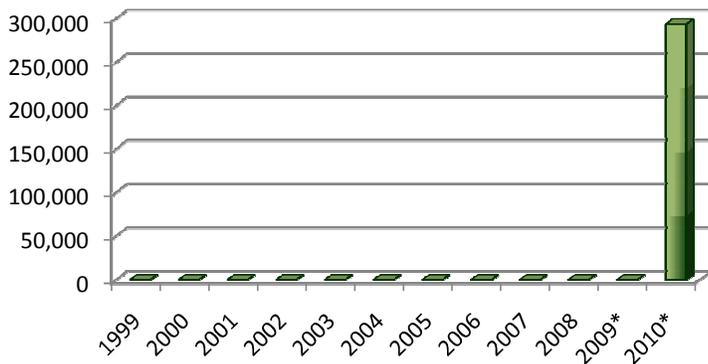
ACCOUNT TITLE: Transfer from Water
FUND: 2008 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 22-00-00-18- 3940

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	293,100	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

An administrative fee of \$500 is charged to a person operating a vehicle in violation of authorizing seizures and impoundments, in addition to any towing and storage fees.

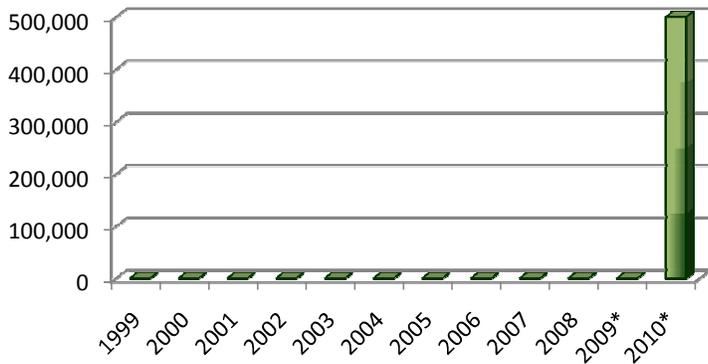
ACCOUNT TITLE: Tow Fee Revenues
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 71-00-00-14- 3505

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 6-2-1

COLLECTING AGENCY: Village of Hoffman Estates, Police & Finance Departments

COLLECTION SCHEDULE: By occurrence

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	500,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts.

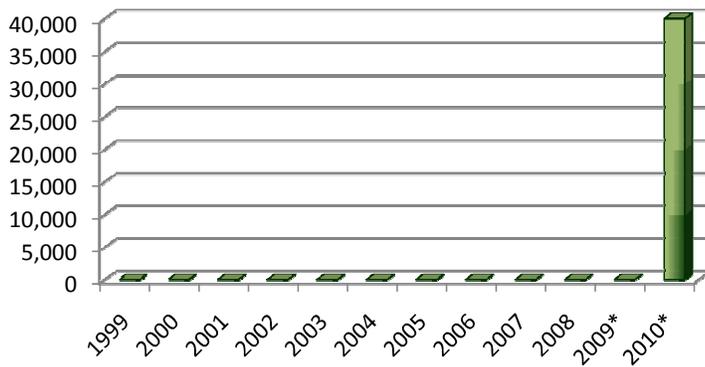
ACCOUNT TITLE: Interest Income
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 71-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	40,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

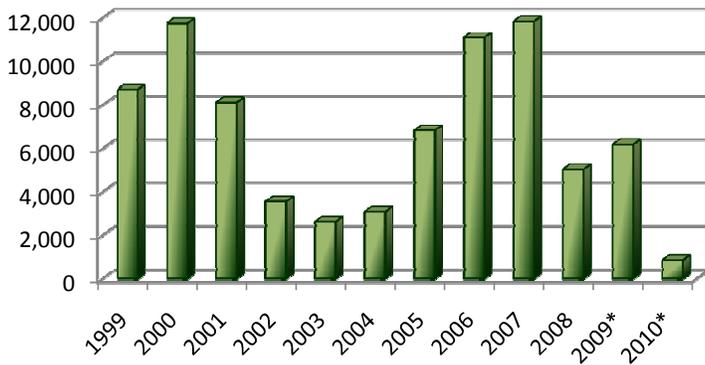
ACCOUNT TITLE: Interest Income
FUND: Central Rd Corridor Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 23-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	8,687	
2000	11,740	35.1%
2001	8,112	-30.9%
2002	3,551	-56.2%
2003	2,630	-25.9%
2004	3,073	16.8%
2005	6,822	122.0%
2006	11,097	62.7%
2007	11,837	6.7%
2008	5,039	-57.4%
2009*	6,180	22.6%
2010*	840	-86.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

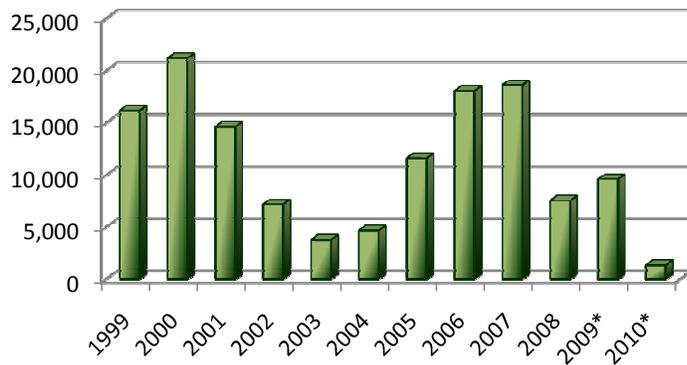
ACCOUNT TITLE: Interest Income
FUND: Hoffman Blvd Bridge Maintenance
REVENUE TYPE: Investment Income
ACCOUNT NO: 24-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	16,125	
2000	21,189	31.4%
2001	14,635	-30.9%
2002	7,162	-51.1%
2003	3,752	-47.6%
2004	4,623	23.2%
2005	11,554	149.9%
2006	18,027	56.0%
2007	18,574	3.0%
2008	7,537	-59.4%
2009*	9,570	27.0%
2010*	1,320	-86.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Development impact fees are assessed under an impact fee ordinance. The fees recorded to this account will be used for the reconstruction of the new alignment section of Shoe Factory Road.

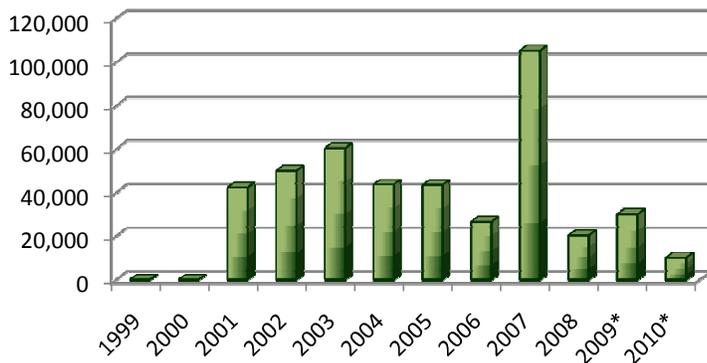
ACCOUNT TITLE: Road Usage Fees
FUND: Western Corridor
REVENUE TYPE: Charges for Services
ACCOUNT NO: 25-00-00-13- 3433

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2741-1995, 3335-2001, 3336-2001

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: When permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	42,259	N/A
2002	50,051	18.4%
2003	60,463	20.8%
2004	43,758	-27.6%
2005	43,446	-0.7%
2006	26,717	-38.5%
2007	105,248	293.9%
2008	20,240	-80.8%
2009*	30,000	48.2%
2010*	10,000	-66.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

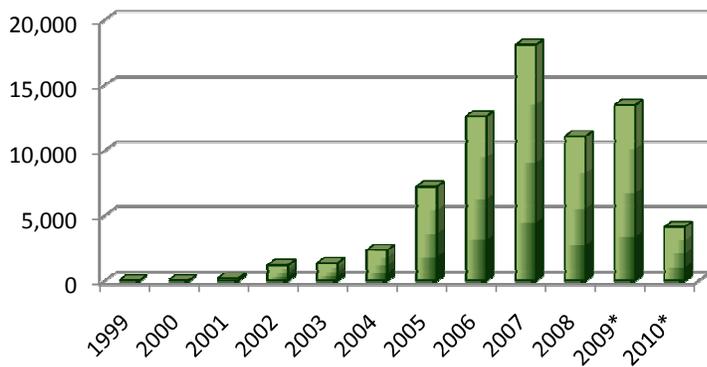
ACCOUNT TITLE: Interest Income
FUND: Western Corridor
REVENUE TYPE: Investment Income
ACCOUNT NO: 25-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	177	N/A
2002	1,189	571.8%
2003	1,338	12.5%
2004	2,359	76.3%
2005	7,184	204.6%
2006	12,595	75.3%
2007	18,081	43.6%
2008	11,047	-38.9%
2009*	13,490	22.1%
2010*	4,120	-69.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

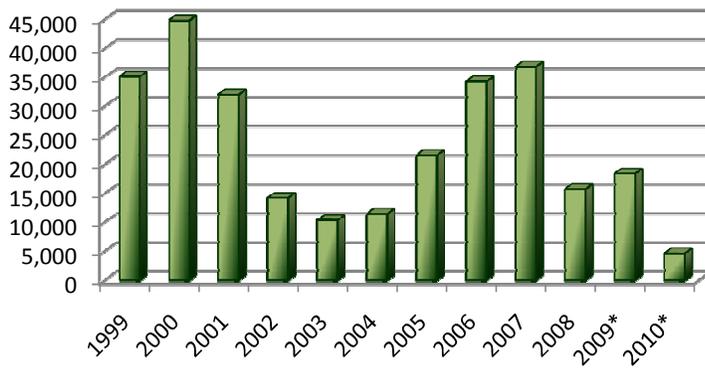
ACCOUNT TITLE: Interest Income
FUND: Traffic Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 26-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	35,055	
2000	44,754	27.7%
2001	32,010	-28.5%
2002	14,159	-55.8%
2003	10,337	-27.0%
2004	11,447	10.7%
2005	21,513	87.9%
2006	34,196	59.0%
2007	36,803	7.6%
2008	15,745	-57.2%
2009*	18,350	16.5%
2010*	4,580	-75.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Recoupment of the cost of construction and the payment for sanitary sewers, the EDA facility and the Streamwood facility. The facilities were oversized when constructed and the developers that apply for permits are required to pay a base fixed amount per acre as well as the interest that has accrued from the date set forth in the ordinance.

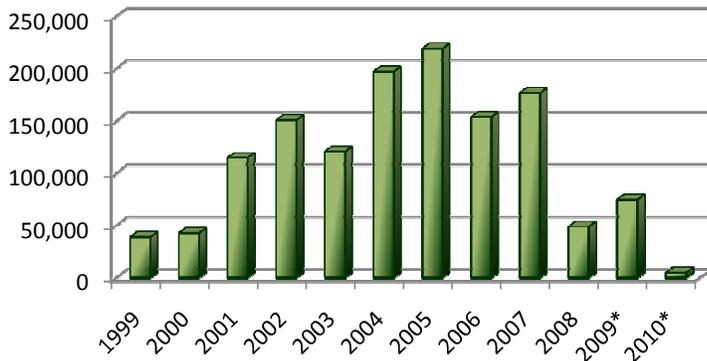
ACCOUNT TITLE: Sanitary Sewer Recapture
FUND: EDA Series 1991 Project
REVENUE TYPE: Charges for Services
ACCOUNT NO: 27-00-00-13- 3424

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2648-1994, 2748-1995

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: When permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	38,689	
2000	42,506	9.9%
2001	114,898	170.3%
2002	150,903	31.3%
2003	121,056	-19.8%
2004	197,274	63.0%
2005	219,294	11.2%
2006	153,719	-29.9%
2007	176,714	15.0%
2008	49,125	-72.2%
2009*	75,000	52.7%
2010*	5,000	-93.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Money Market accounts.

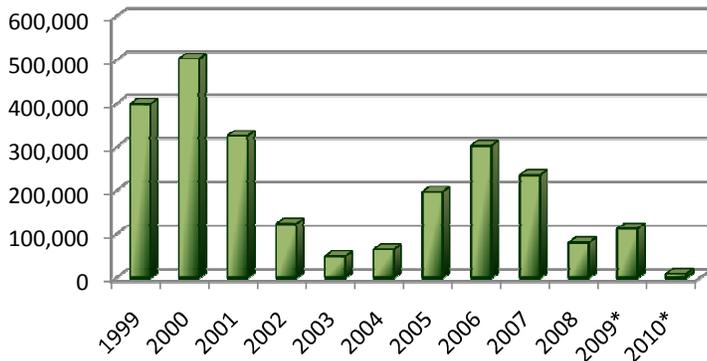
ACCOUNT TITLE: Interest Income
FUND: EDA Series 1991 Project
REVENUE TYPE: Investment Income
ACCOUNT NO: 27-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	399,207	
2000	503,293	26.1%
2001	325,592	-35.3%
2002	124,085	-61.9%
2003	48,377	-61.0%
2004	65,783	36.0%
2005	197,253	199.9%
2006	303,518	53.9%
2007	236,327	-22.1%
2008	80,926	-65.8%
2009*	112,680	39.2%
2010*	9,520	-91.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contribution for the traffic signal at Prairie Stone Parkway and Beverly Road.

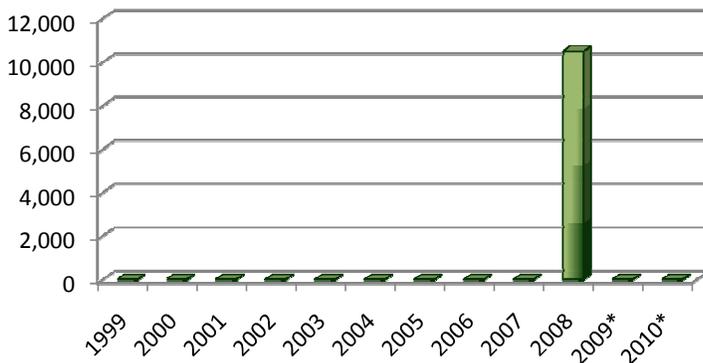
ACCOUNT TITLE: Developer Contributions
FUND: EDA Series 1991 Project
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 27-00-00-16- 3705

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: One time contribution

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	10,500	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Recognition of new EDA revenues as required by long-term debt requirements.

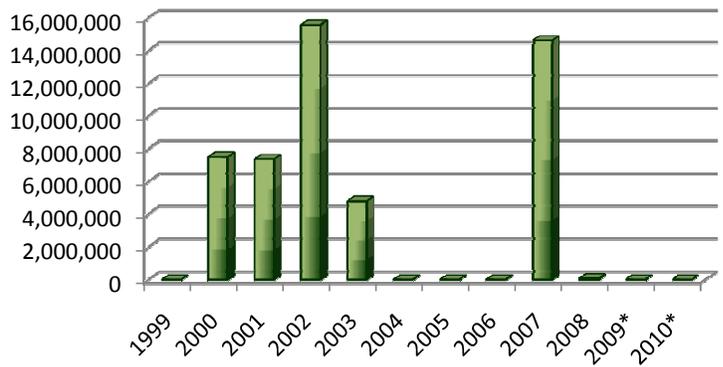
ACCOUNT TITLE: Note Proceeds
FUND: EDA Series 1991 Project
REVENUE TYPE: Debt Proceeds
ACCOUNT NO: 27-00-00-17- 3802

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Journal entry booked annually in December

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	7,516,832	N/A
2001	7,372,612	-1.9%
2002	15,576,802	111.3%
2003	4,819,075	-69.1%
2004	-	-100.0%
2005	-	N/A
2006	-	N/A
2007	14,619,551	N/A
2008	69,366	-99.5%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Developer impact fees are assessed under an impact fee ordinance and collected for future State, County and Village road improvements. As expenditures are incurred for street improvements required due to development along the Barrington Road/Central Road corridors, the funds are drawn down from the escrow account and recorded to revenue. Also, revenue is recorded due to the expiration of the one-year refund period for the various businesses.

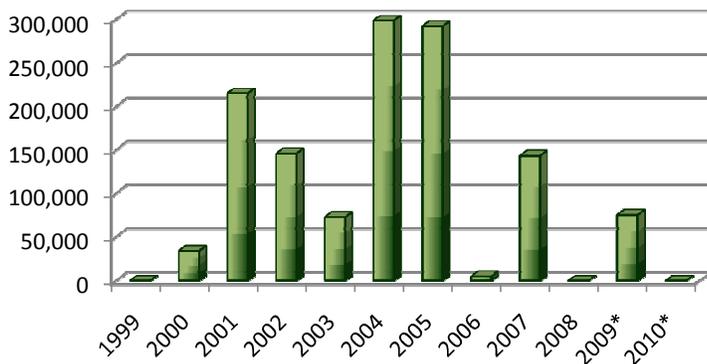
ACCOUNT TITLE: Road Usage Fees
FUND: Central Area Road Improvement Impact Fee
REVENUE TYPE: Charges for Services
ACCOUNT NO: 30-00-00-13- 3433

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2741-1995, 3335-2001, 3336-2001

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly journal entries are done to record revenue based on expenditures as they are recorded.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	34,217	N/A
2001	214,765	527.7%
2002	146,040	-32.0%
2003	72,724	-50.2%
2004	298,510	310.5%
2005	292,038	-2.2%
2006	4,932	-98.3%
2007	143,543	2810.5%
2008	-	-100.0%
2009*	75,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

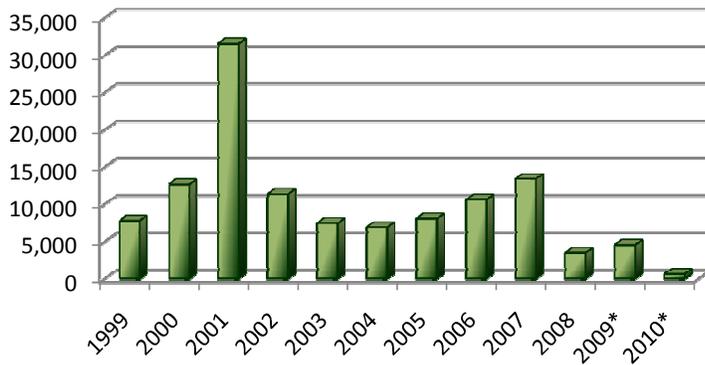
ACCOUNT TITLE: Interest Income
FUND: Central Area Road Improvement Impact Fee
REVENUE TYPE: Investment Income
ACCOUNT NO: 30-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	7,775	
2000	12,581	61.8%
2001	31,512	150.5%
2002	11,386	-63.9%
2003	7,449	-34.6%
2004	6,877	-7.7%
2005	8,061	17.2%
2006	10,622	31.8%
2007	13,379	25.9%
2008	3,406	-74.5%
2009*	4,540	33.3%
2010*	610	-86.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

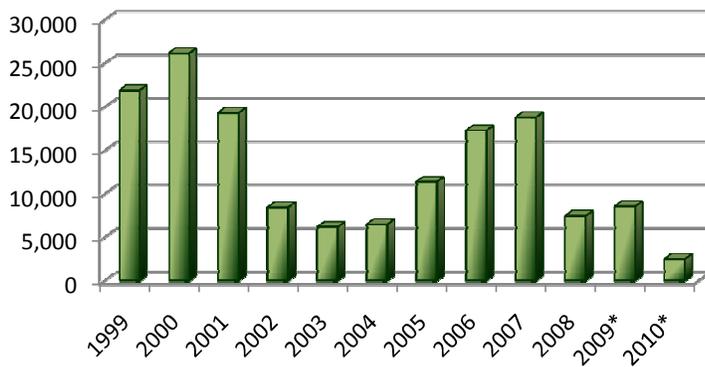
ACCOUNT TITLE: Interest Income
FUND: Western Area Traffic Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 32-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	21,869	
2000	26,166	19.6%
2001	19,278	-26.3%
2002	8,406	-56.4%
2003	6,179	-26.5%
2004	6,497	5.2%
2005	11,331	74.4%
2006	17,294	52.6%
2007	18,775	8.6%
2008	7,428	-60.4%
2009*	8,510	14.6%
2010*	2,450	-71.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed upon every amusement and entertainment patron for the privilege of admission to any amusement or entertainment venue in the Village. The surcharge is 6% on the admission fee for all events, with the exception that the surcharge for any licensed concert presented in an outdoor venue is 4%. 50% of this revenue is recorded to Fund 01. See page O-8 in the supplemental data section for a sample of the tax return.

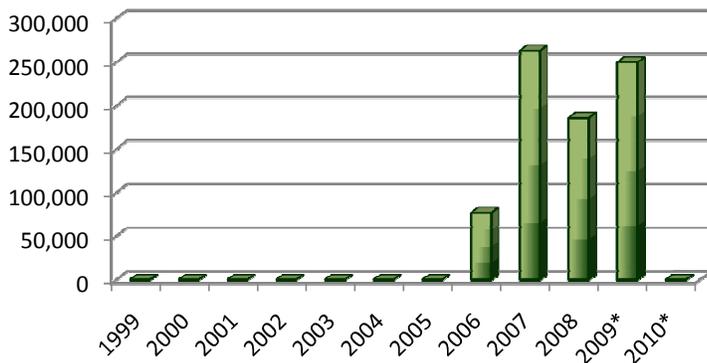
ACCOUNT TITLE: Entertainment Tax
FUND: Arena Reserve
REVENUE TYPE: Taxes
ACCOUNT NO: 34-00-00-10- 3117

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3862-2006

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Payment is due by the last day of the month following the month the return is for. A late payment penalty equal to 2% of the unpaid tax shall be added for each month, or portion thereof, that such tax remains unpaid.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	76,657	N/A
2007	263,112	N/A
2008	185,727	-29.4%
2009*	250,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Money Market accounts.

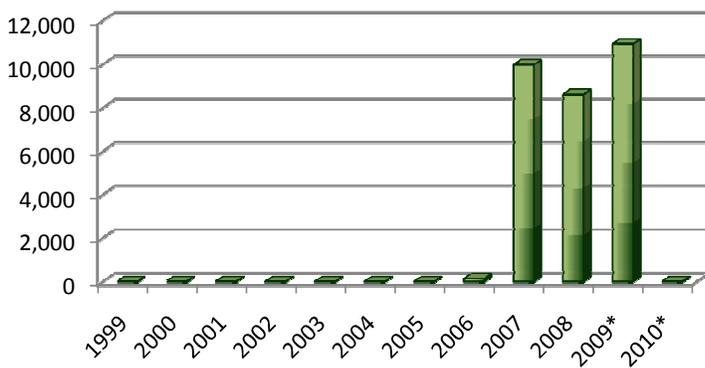
ACCOUNT TITLE: Interest Income
FUND: Arena Reserve
REVENUE TYPE: Investment Income
ACCOUNT NO: 34-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Interest income is recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	141	N/A
2007	9,976	6962.8%
2008	8,595	-13.8%
2009*	10,920	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Developer impact fees are assessed under an impact fee ordinance. As expenditures are incurred for street improvements required due to development in the Western Area, the funds are drawn down from the escrow account and recorded to revenue. Also, revenue is recorded due to the expiration of the one-year refund period for the various developers. Attached is a sample page from the schedule that tracks the fees by development.

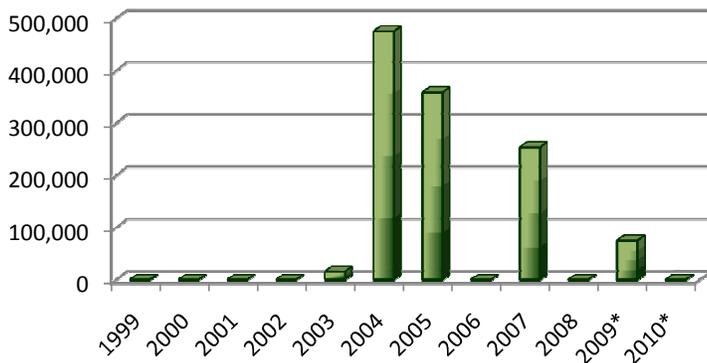
ACCOUNT TITLE:	Road Usage Fees
FUND:	Western Area Rd Improvement Impact Fee
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	35-00-00-13- 3433

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 2741-1995, 3335-2001, 3336-2001
--------------------------------------------	-----------------------------------------------------------

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
---------------------------	------------------------------------------------

COLLECTION SCHEDULE:	Quarterly journal entries are done to record revenue based on expenditures as they are recorded.
-----------------------------	--------------------------------------------------------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	15,766	N/A
2004	475,863	2918.3%
2005	358,199	-24.7%
2006	-	-100.0%
2007	253,570	N/A
2008	-	-100.0%
2009*	75,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

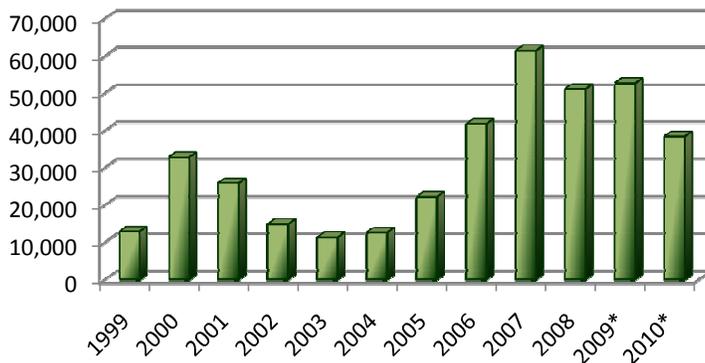
ACCOUNT TITLE: Interest Income
FUND: Western Area Rd Improvement Impact Fee
REVENUE TYPE: Investment Income
ACCOUNT NO: 35-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	12,842	
2000	32,858	155.9%
2001	25,857	-21.3%
2002	14,921	-42.3%
2003	11,293	-24.3%
2004	12,586	11.5%
2005	22,207	76.4%
2006	41,788	88.2%
2007	61,414	47.0%
2008	51,085	-16.8%
2009*	52,710	3.2%
2010*	38,330	-27.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax of 2% of the purchase price of prepared foods and alcoholic liquor at retail at any prepared foods facility or alcoholic liquor facility within the Village. Beginning in 2006, Fund 11 transfers 50% of food and beverage tax revenue here for street improvements. See page O-21 in the supplemental data section for a sample of the tax return.

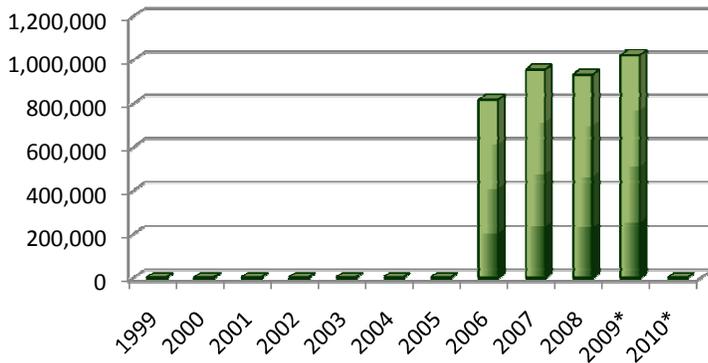
ACCOUNT TITLE: Food & Beverage Tax
FUND: Capital Improvements
REVENUE TYPE: Taxes
ACCOUNT NO: 36-00-00-10- 3107

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2702-1994, Village Code Section 13-7-2

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly transfer at month-end

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	817,157	N/A
2007	954,147	16.8%
2008	931,386	-2.4%
2009*	1,023,100	9.8%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Federal and State agencies to assist the Village in offsetting expenditures related to capital improvement projects: the Barrington Rd/I-90 exchange feasibility study, the Pace shuttle bus agreement with IDOT and area businesses, and the remodel of Fire Station 23. The 2010 budget includes a portion of the Energy Efficient and Conservation Block Grant that will fund a portion of costs related to the Village Hall roof replacement, as well as the replacement of windows in the Public Works facility.

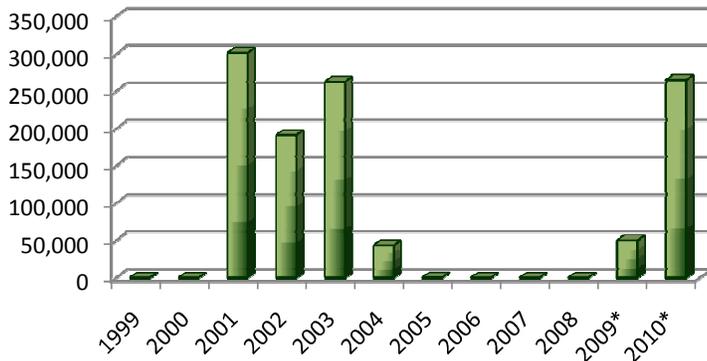
ACCOUNT TITLE: Grants
FUND: Capital Improvements
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 36-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As grant agreements are entered into with governmental agencies

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	301,690	N/A
2002	190,822	-36.7%
2003	262,823	37.7%
2004	43,635	-83.4%
2005	145	-99.7%
2006	-	-100.0%
2007	-	N/A
2008	-	N/A
2009*	50,000	N/A
2010*	265,000	430.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Developers of a new subdivision or development pay the Village for the maintenance of roads to and from their development and these funds are used for the repair of these roads.

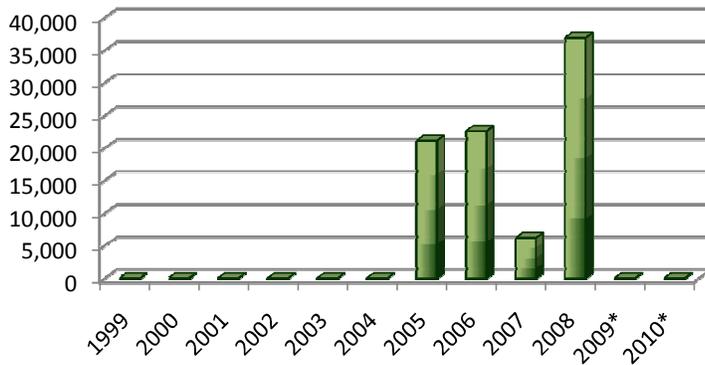
ACCOUNT TITLE: Road Usage Fees
FUND: Capital Improvements
REVENUE TYPE: Charges for Services
ACCOUNT NO: 36-00-00-13- 3433

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 10-7-1

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	21,143	N/A
2006	22,532	6.6%
2007	6,223	-72.4%
2008	36,898	492.9%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee charged to residences, at the time of permit application, in the Western Area of the Village to help fund the construction costs for the new Fire Station. These funds are recorded to escrow and recognized as revenue to offset expenses.

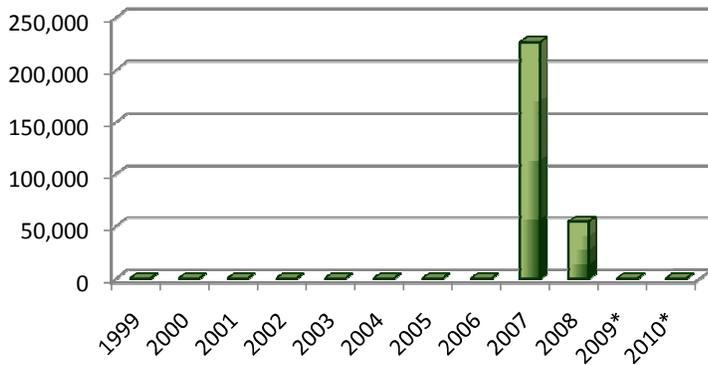
ACCOUNT TITLE: Emergency Services Fees
FUND: Capital Improvements
REVENUE TYPE: Charges for Services
ACCOUNT NO: 36-00-00-13- 3451

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As permits are issued for new residential construction

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	226,382	N/A
2008	54,146	-76.1%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

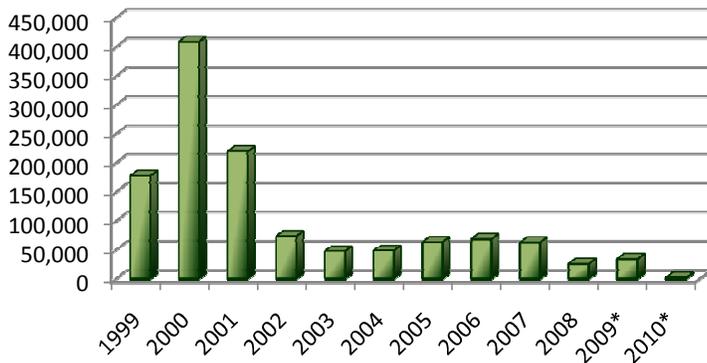
ACCOUNT TITLE: Interest Income
FUND: Capital Improvements
REVENUE TYPE: Investment Income
ACCOUNT NO: 36-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	177,769	
2000	408,288	129.7%
2001	220,157	-46.1%
2002	73,124	-66.8%
2003	47,445	-35.1%
2004	48,363	1.9%
2005	63,329	30.9%
2006	68,286	7.8%
2007	62,773	-8.1%
2008	25,661	-59.1%
2009*	33,640	31.1%
2010*	1,500	-95.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Amounts paid by other organizations, such as IDOT, Village of Schaumburg, developers, etc., to reimburse the Village for various expenses.

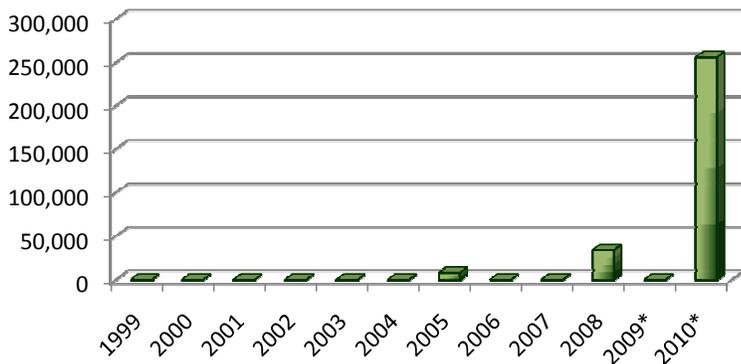
ACCOUNT TITLE: Reimbursements & Recoveries
FUND: Capital Improvements
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 36-00-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	7,593	N/A
2006	-	-100.0%
2007	-	N/A
2008	34,006	N/A
2009*	-	-100.0%
2010*	256,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from area businesses that participate in the Hotline Shuttle Bus service provided by Pace. 50% of expenditures from Pace are reimbursed from these businesses and the Village pays the other 50% on an annual basis. The Village also has agreements with the individual businesses that participate in the service. Prior to 2003, this activity was recorded to 36-00-00-16- 3705, Developers Contributions. See page O-22 in the supplemental data section for the Hotline Agreement.

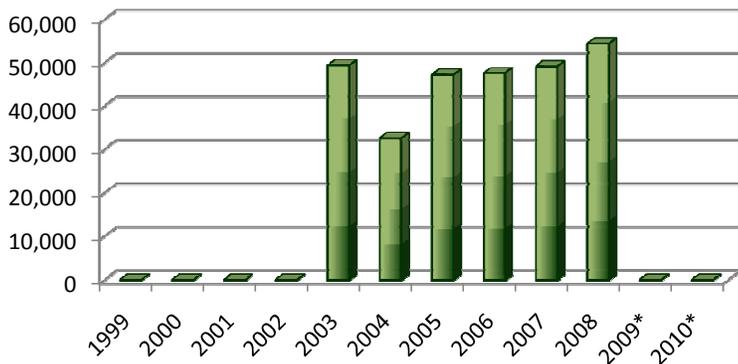
ACCOUNT TITLE: Business Contributions
FUND: Capital Improvements
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 36-00-00-16- 3720

LEGAL AUTHORIZATION FOR COLLECTION: Agreements between the Village and various businesses

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Received annually from businesses and booked to proper year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	49,400	N/A
2004	32,638	-33.9%
2005	47,125	44.4%
2006	47,518	0.8%
2007	49,150	3.4%
2008	54,442	10.8%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from General Fund for capital improvements projects such as: buildings, roads and intersections, drainage, sidewalks, etc. If adjustments are made to the budget throughout the year, corresponding changes are made to the monthly amount of the transfer.

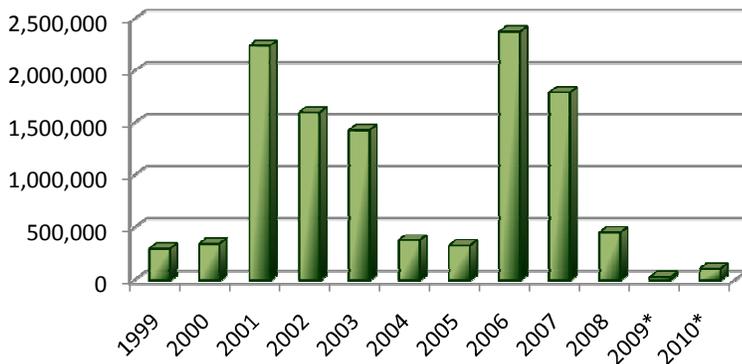
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	298,000	
2000	342,000	14.8%
2001	2,240,830	555.2%
2002	1,603,600	-28.4%
2003	1,432,500	-10.7%
2004	376,040	-73.7%
2005	326,280	-13.2%
2006	2,375,320	628.0%
2007	1,797,120	-24.3%
2008	454,540	-74.7%
2009*	25,000	-94.5%
2010*	102,320	309.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from Motor Fuel Tax Fund for street revitalization capital improvement projects.

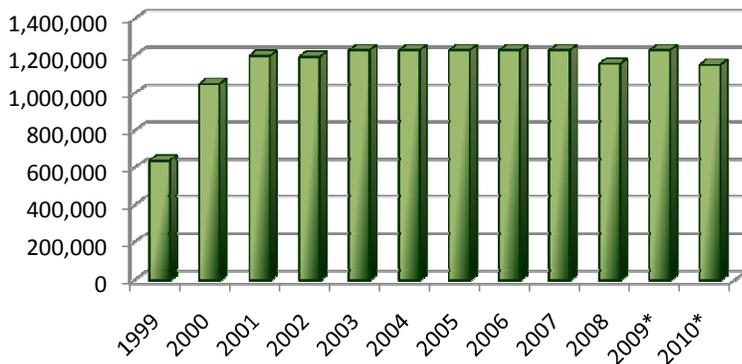
ACCOUNT TITLE: Transfer from MFT Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3903

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	639,670	
2000	1,050,500	64.2%
2001	1,200,000	14.2%
2002	1,195,400	-0.4%
2003	1,230,000	2.9%
2004	1,230,000	0.0%
2005	1,230,000	0.0%
2006	1,230,000	0.0%
2007	1,230,000	0.0%
2008	1,159,997	-5.7%
2009*	1,230,000	6.0%
2010*	1,155,000	-6.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund a portion of the costs related to the reconstruction/resurfacing of Village roads.

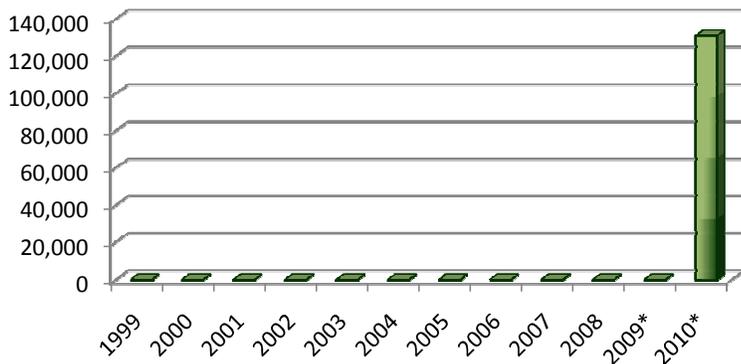
ACCOUNT TITLE: Transfer from CDBG Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3904

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	131,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund EDA capital projects, including EDA road improvements in 2009 and the Canadian/National Bicycle Path in 2010.

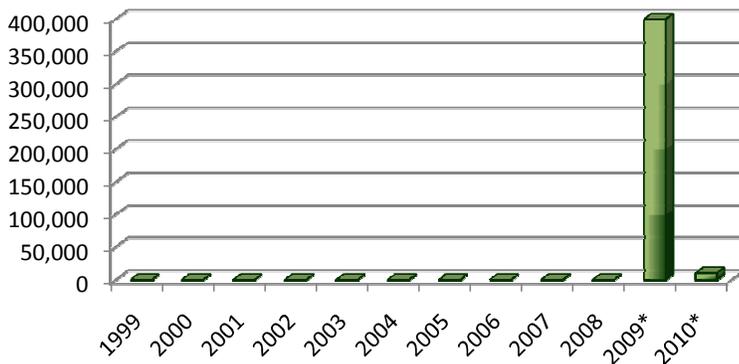
ACCOUNT TITLE: Transfer from EDA Admin. Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	400,000	N/A
2010*	10,000	-97.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to help fund the costs related to the Higgins Road Bicycle Path and Sidewalk Project.

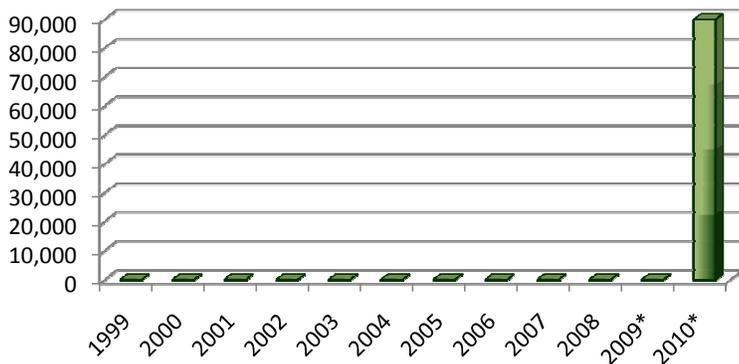
ACCOUNT TITLE: Transfer from Traffic Improvement Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3926

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	90,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund a portion of the costs related to the reconstruction/resurfacing of Village roads.

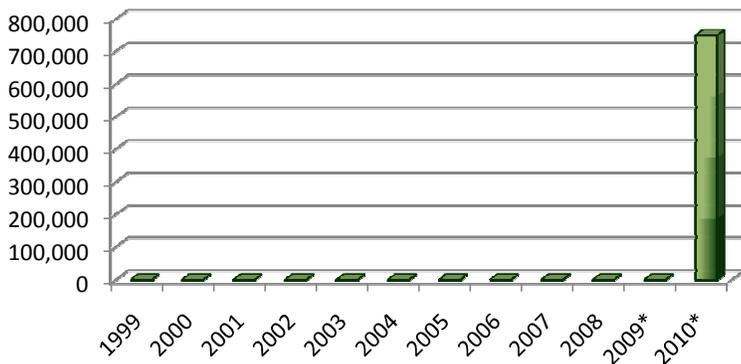
ACCOUNT TITLE: Transfer from 2009 Bond Capital Projects Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3933

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	750,000	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer of excess fund balance in the Capital Vehicle & Equipment Fund to offset the food and beverage revenue shortfall in 2008 and 2009.

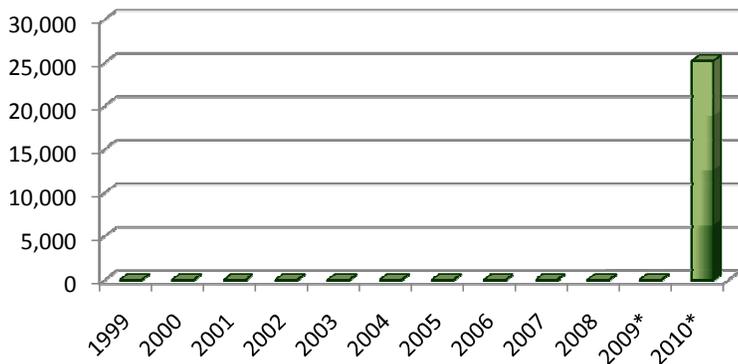
ACCOUNT TITLE: Transfer from Capital Vehicle & Equipment Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3937

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: One time transfer

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	-	N/A
2010*	25,200	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund road improvements in the Roselle Road TIF.

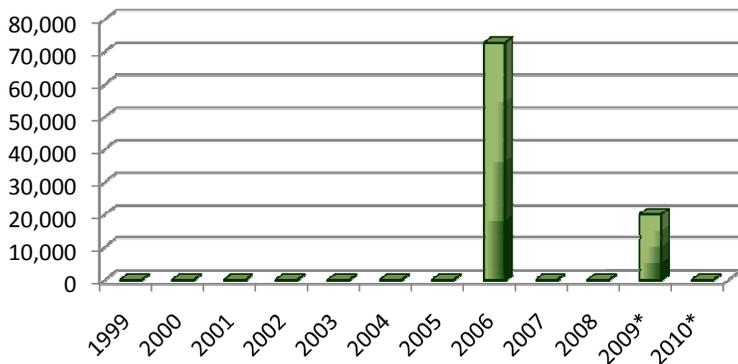
ACCOUNT TITLE: Transfer from Roselle Rd
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3962

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	72,820	N/A
2007	-	-100.0%
2008	-	N/A
2009*	20,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fines are collected by the Circuit Court and remitted to the Village. Funds are then used to purchase digital video cameras for the Police Department.

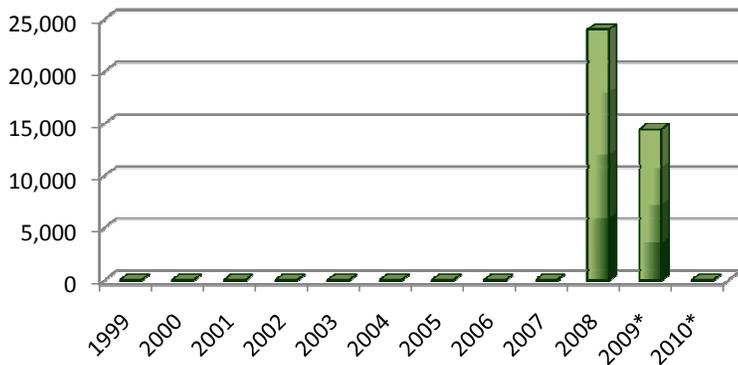
ACCOUNT TITLE: DUI Fines
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Fines & Forfeits
ACCOUNT NO: 37-00-00-14- 3507

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Cook County Circuit Court

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	24,000	N/A
2009*	14,400	-40.0%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

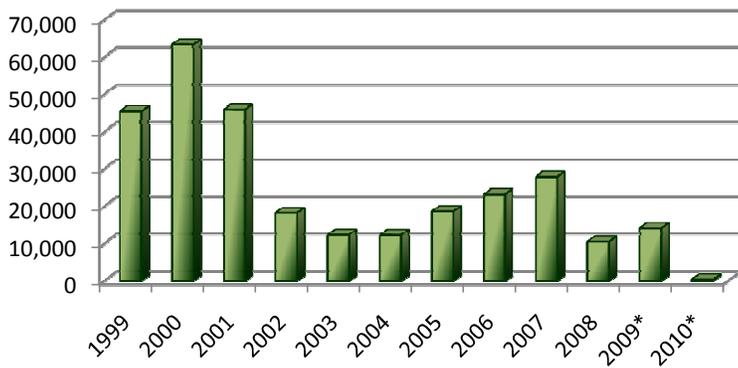
ACCOUNT TITLE: Interest Income
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Investment Income
ACCOUNT NO: 37-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	45,428	
2000	63,286	39.3%
2001	45,873	-27.5%
2002	18,068	-60.6%
2003	12,198	-32.5%
2004	12,160	-0.3%
2005	18,501	52.1%
2006	22,947	24.0%
2007	27,811	21.2%
2008	10,358	-62.8%
2009*	14,030	35.5%
2010*	310	-97.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from General Fund for capital vehicle and equipment projects such as: high volume copier in Office Services, in-car digital video cameras, Public Works vehicles and the Fire refurbishment apparatus program.

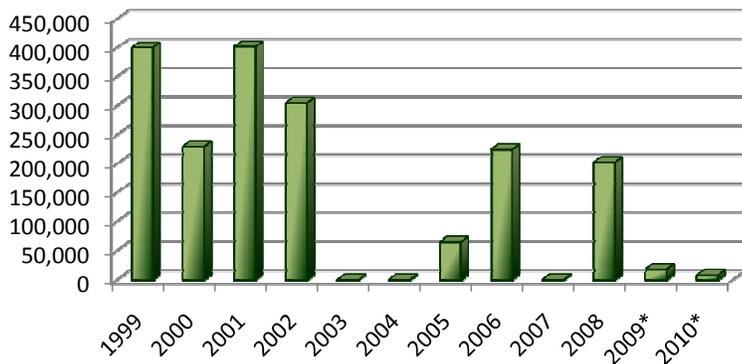
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 37-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	400,340	
2000	228,900	-42.8%
2001	402,120	75.7%
2002	304,730	-24.2%
2003	-	-100.0%
2004	-	N/A
2005	63,830	N/A
2006	223,905	250.8%
2007	-	-100.0%
2008	202,800	N/A
2009*	17,000	-91.6%
2010*	7,660	-54.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from EDA Administration Fund for portion of purchases attributable to EDA-Fire Station 24. The 2003 transfer was for the SCBA's unit purchase and the transfers for 2004, 2005, 2007 and 2010 are for the Fire Apparatus Refurbishment Program. Also in 2007, the transfer included the purchase of fire thermal imaging cameras. The 2006 transfer was for an emergency services vehicle. The 2008 transfer was for cardiac monitors and fitness equipment.

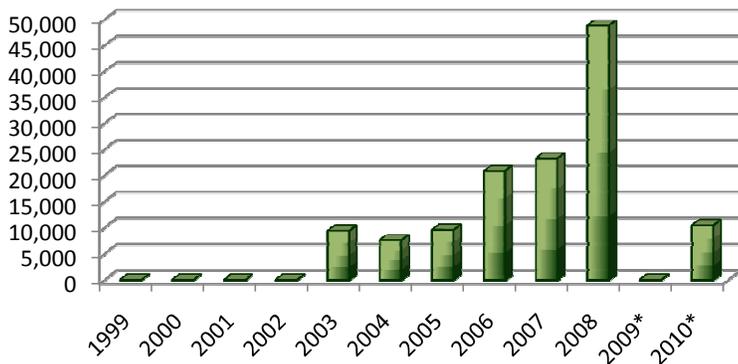
ACCOUNT TITLE: Transfer from EDA Admin. Fund
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 37-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	9,380	N/A
2004	7,500	-20.0%
2005	9,560	27.5%
2006	20,765	117.2%
2007	23,250	12.0%
2008	48,750	109.7%
2009*	-	-100.0%
2010*	10,400	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Grant received from Cook County for a Fire Department radio purchase.

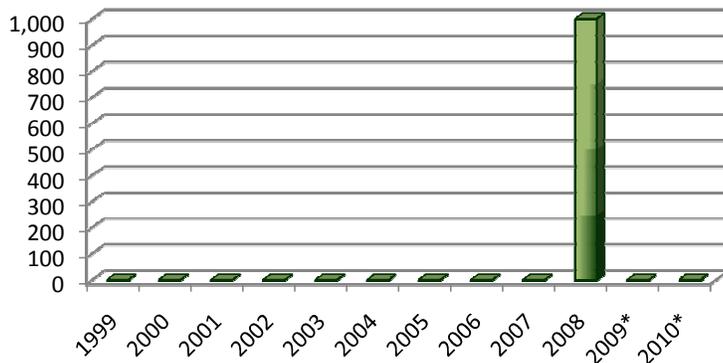
ACCOUNT TITLE: Grants
FUND: Capital Replacement
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 38-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: One time grant

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	1,000	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

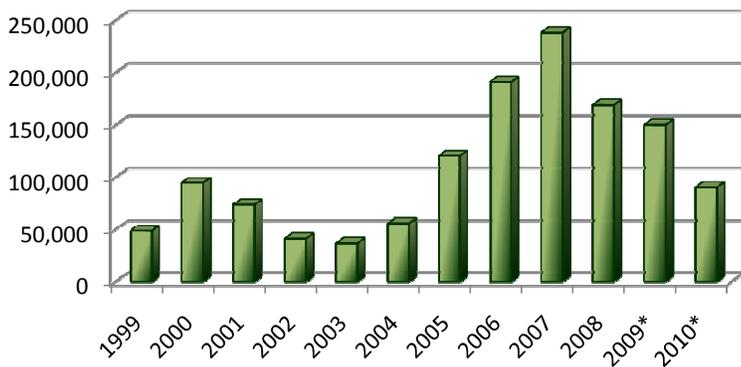
ACCOUNT TITLE: Interest Income
FUND: Capital Replacement
REVENUE TYPE: Interest Income
ACCOUNT NO: 38-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest Income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	48,447	
2000	94,393	94.8%
2001	73,565	-22.1%
2002	41,077	-44.2%
2003	36,749	-10.5%
2004	55,620	51.3%
2005	120,217	116.1%
2006	191,140	59.0%
2007	238,377	24.7%
2008	169,106	-29.1%
2009*	150,000	-11.3%
2010*	90,000	-40.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village periodically sells used equipment through public auctions.

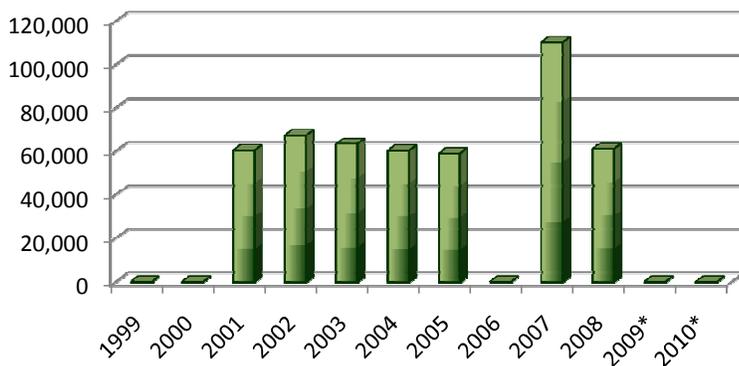
ACCOUNT TITLE: Sale of Equipment
FUND: Capital Replacement
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 38-00-00-16- 3702

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3440-2002 (Sample)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Proceeds received at time of sale

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	60,396	N/A
2002	67,402	11.6%
2003	63,460	-5.8%
2004	60,254	-5.1%
2005	58,923	-2.2%
2006	-	-100.0%
2007	110,305	N/A
2008	61,038	-44.7%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from General Fund for large capital asset replacements such as: Fire apparatuses, video equipment, Public Works trucks and other Public Works equipment. This transfer was eliminated in 2009 and 2010.

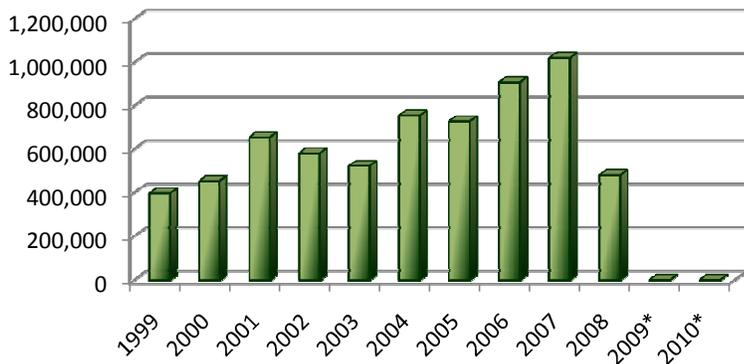
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Replacement
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 38-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	395,770	
2000	453,560	14.6%
2001	655,250	44.5%
2002	580,920	-11.3%
2003	522,395	-10.1%
2004	755,030	44.5%
2005	727,670	-3.6%
2006	907,960	24.8%
2007	1,020,470	12.4%
2008	479,970	-53.0%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from EDA Administration Fund for portion of purchases attributable to EDA-Station 24.

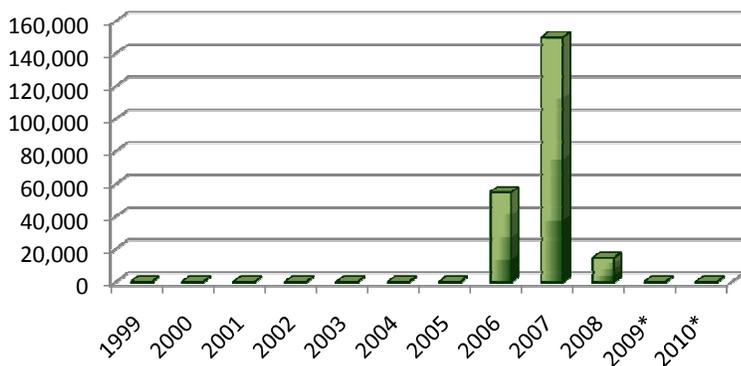
ACCOUNT TITLE: Transfer from EDA Admin. Fund
FUND: Capital Replacement
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 38-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	54,750	N/A
2007	149,920	173.8%
2008	14,740	-90.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

As part of the 2008 Budget Reduction Plan, part of the Capital Vehicle and Equipment Fund fund balance was used to offset the transfer from the General Fund to the Capital Replacement Fund.

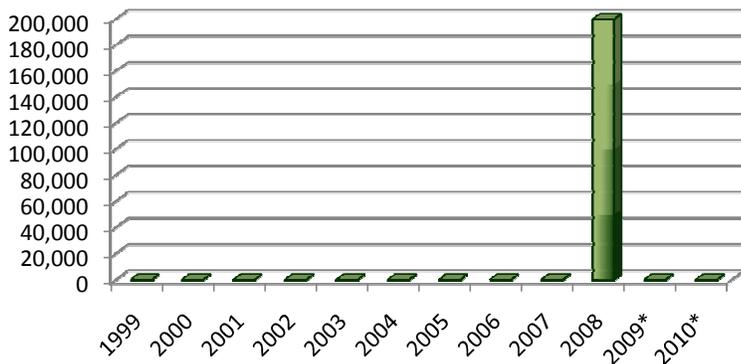
ACCOUNT TITLE: Transfer from Capital Vehicle & Equipment Fund
FUND: Capital Replacement
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 38-00-00-18- 3937

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: One time transfer

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	200,000	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Western Area Master Utility Plan required water tower improvements in the Western Development Area of the Village. Properties that benefit from these improvements are required to contribute to the cost of the water tower when the developer applies for permits. The cost of these water tower improvements were estimated to cost \$3,600,000.

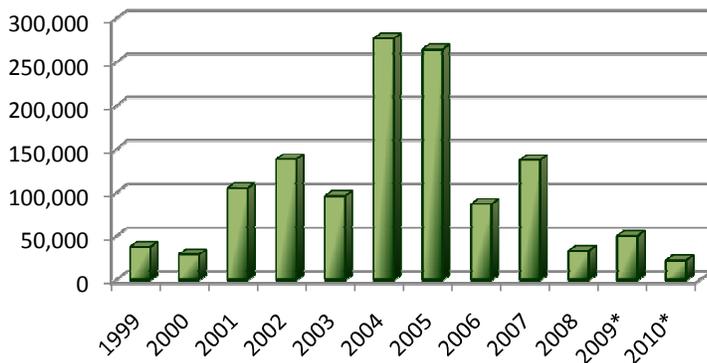
ACCOUNT TITLE: Water Tower Recapture Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3422

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 1226-2004

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: Upon permit application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	37,801	
2000	28,794	-23.8%
2001	104,971	264.6%
2002	138,439	31.9%
2003	96,200	-30.5%
2004	277,250	188.2%
2005	264,522	-4.6%
2006	86,927	-67.1%
2007	137,398	58.1%
2008	33,211	-75.8%
2009*	50,000	50.6%
2010*	22,000	-56.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Recoupment of the cost of construction and the payment for the EJ&E Water Main facility. The facility was oversized when constructed and the developers that apply for permits are required to pay a base fixed amount per acre as well as the interest that has accrued from the date set forth in the ordinance.

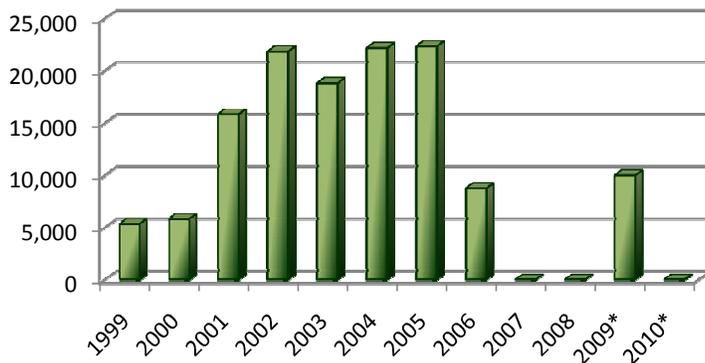
ACCOUNT TITLE: Water Main Recapture Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3423

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2647-1994

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Divison

COLLECTION SCHEDULE: Upon permit application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	5,353	
2000	5,803	8.4%
2001	15,821	172.6%
2002	21,864	38.2%
2003	18,855	-13.8%
2004	22,178	17.6%
2005	22,336	0.7%
2006	8,736	-60.9%
2007	-	-100.0%
2008	-	N/A
2009*	10,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Residential and commercial users are charged monthly based upon the base rate schedule and the amount of water consumption, as shown on the water meters. Residential users are currently charged a base rate of \$4.75 plus the consumption rate of \$5.34/1,000 gallons used. Commercial users are charged based on the diameter of water service plus the consumption rate of \$5.34/1,000 gallons used. The consumption rate increases on December 1 of every year. The rate schedules are found in the Municipal Code.

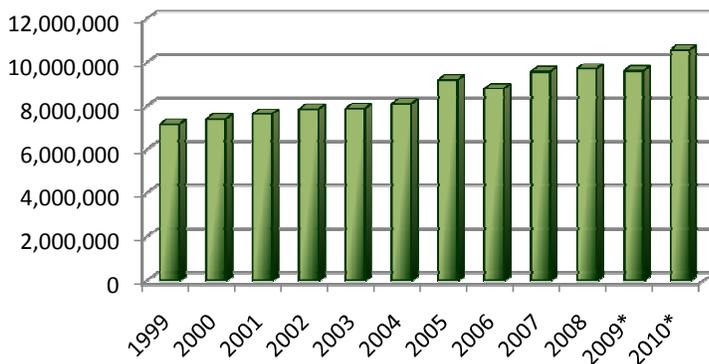
ACCOUNT TITLE: Water/Sewer Charges
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3425

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-2A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Bills are due on the 20th of every month. If the 20th is Saturday or Sunday, the bills are due the following Monday.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	7,173,773	
2000	7,403,035	3.2%
2001	7,637,264	3.2%
2002	7,869,595	3.0%
2003	7,894,158	0.3%
2004	8,105,474	2.7%
2005	9,199,782	13.5%
2006	8,808,689	-4.3%
2007	9,568,386	8.6%
2008	9,710,485	1.5%
2009*	9,600,000	-1.1%
2010*	10,560,000	10.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Flat rate of \$30 per permit charged for non-metered water use at construction site.

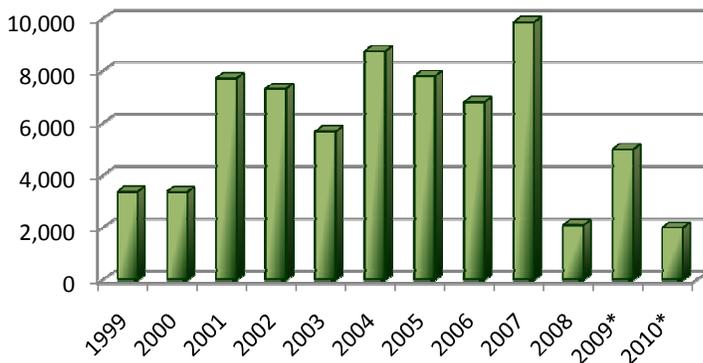
ACCOUNT TITLE: Sale of Water Construction
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3426

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-3

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: As permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	3,368	
2000	3,350	-0.5%
2001	7,718	130.4%
2002	7,313	-5.2%
2003	5,686	-22.2%
2004	8,757	54.0%
2005	7,799	-10.9%
2006	6,805	-12.7%
2007	9,857	44.9%
2008	2,098	-78.7%
2009*	5,000	138.3%
2010*	2,000	-60.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The fees to be charged for a permit to tap or otherwise make a connection with any water or sewer main.

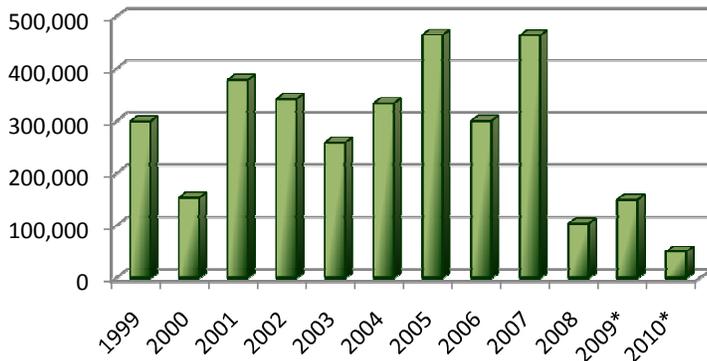
ACCOUNT TITLE: Connection Tap on Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3427

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-8, 12-4-9

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: As permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	299,357	
2000	153,278	-48.8%
2001	379,004	147.3%
2002	342,212	-9.7%
2003	258,413	-24.5%
2004	334,515	29.4%
2005	465,355	39.1%
2006	300,448	-35.4%
2007	464,183	54.5%
2008	104,057	-77.6%
2009*	150,000	44.2%
2010*	50,000	-66.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee of 5% is added to any bill for the current billing cycle if it remains unpaid for a period of 20 days from the date of mailing the bill.

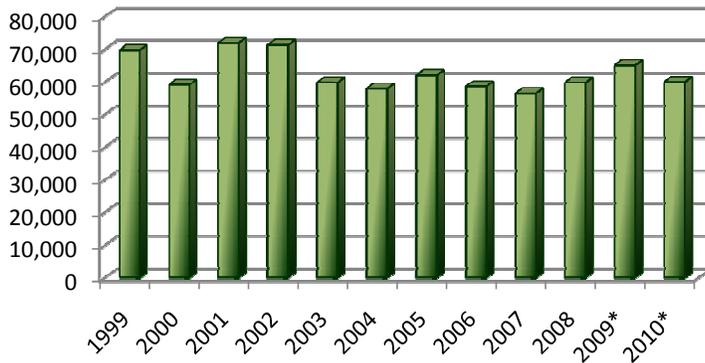
ACCOUNT TITLE: Penalty Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3428

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-2C

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As required

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	69,726	
2000	59,093	-15.2%
2001	71,836	21.6%
2002	71,278	-0.8%
2003	59,865	-16.0%
2004	57,915	-3.3%
2005	62,044	7.1%
2006	58,603	-5.5%
2007	56,481	-3.6%
2008	59,842	5.9%
2009*	65,000	8.6%
2010*	60,000	-7.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The established charge for turning on water service is payable in advance at a rate of \$15 during Water Billing Division business hours and \$40 at all other times.

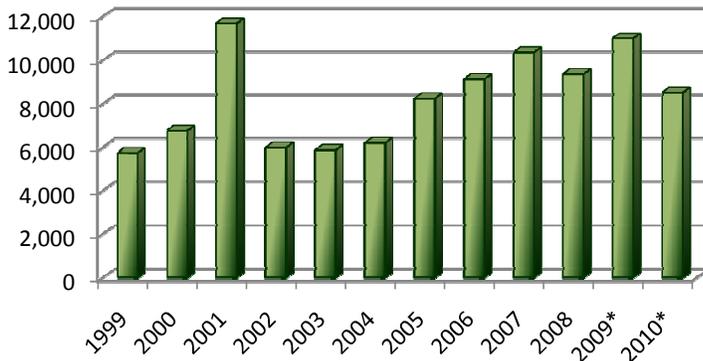
ACCOUNT TITLE: Turn On Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3429

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-2B

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As required

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	5,745	
2000	6,760	17.7%
2001	11,685	72.9%
2002	5,990	-48.7%
2003	5,876	-1.9%
2004	6,195	5.4%
2005	8,242	33.0%
2006	9,135	10.8%
2007	10,370	13.5%
2008	9,365	-9.7%
2009*	11,000	17.5%
2010*	8,500	-22.7%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All water customers are furnished with a meter that remains Village property. The amount is collected as part of the permit fees. The Village records the purchase of the meters for new construction and replacements to the Waterworks and Sewerage Fund expenditures.

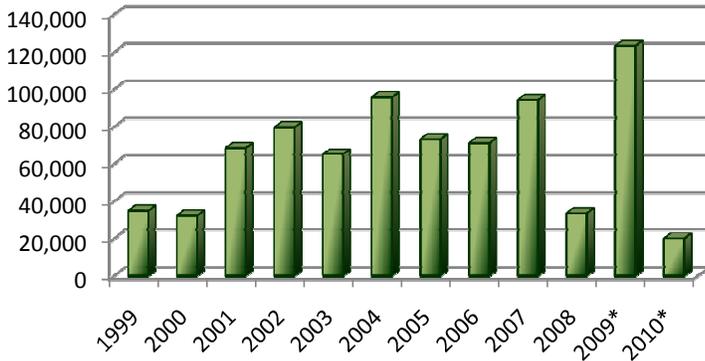
ACCOUNT TITLE: Meter Sales
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3430

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code: 12-3-2
--------------------------------------------	--------------------------------

COLLECTING AGENCY:	Village of Hoffman Estates, Code Enforcement Division
---------------------------	-------------------------------------------------------

COLLECTION SCHEDULE:	As permit are issued
-----------------------------	----------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	34,739	
2000	32,209	-7.3%
2001	68,527	112.8%
2002	79,619	16.2%
2003	65,130	-18.2%
2004	95,702	46.9%
2005	73,072	-23.6%
2006	71,121	-2.7%
2007	94,341	32.6%
2008	33,447	-64.5%
2009*	123,270	268.6%
2010*	20,000	-83.8%

**2009 and 2010 are budget numbers.*

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This fee is charged to commercial customers at the rate of \$3.50/month for backflow prevention, which is a requirement of the Environmental Protection Agency. Collection began in September of 2004.

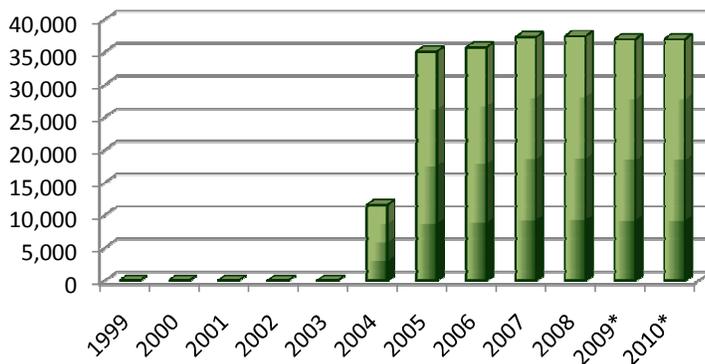
ACCOUNT TITLE: Cross Connection Fee
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3446

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code: 12-4-2

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Bills are due on the 20th of every month. If the 20th falls on a weekend, the bills are due the following Monday.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	11,585	N/A
2005	35,046	202.5%
2006	35,669	1.8%
2007	37,323	4.6%
2008	37,489	0.4%
2009*	37,000	-1.3%
2010*	37,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

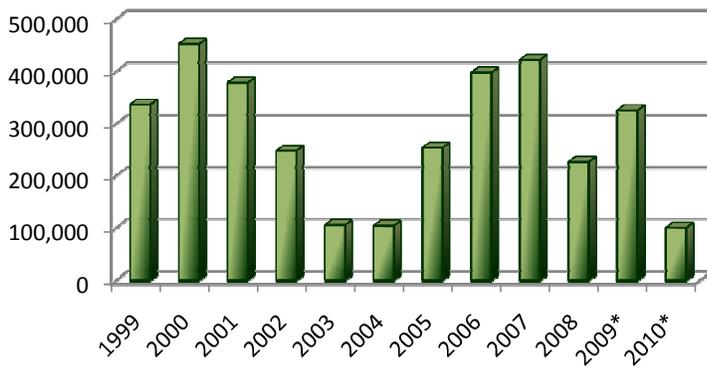
ACCOUNT TITLE: Interest Income
FUND: Waterworks and Sewerage
REVENUE TYPE: Investment Income
ACCOUNT NO: 40-40-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	335,656	
2000	452,518	34.8%
2001	377,622	-16.6%
2002	247,417	-34.5%
2003	105,166	-57.5%
2004	103,828	-1.3%
2005	254,070	144.7%
2006	397,808	56.6%
2007	421,656	6.0%
2008	226,546	-46.3%
2009*	325,000	43.5%
2010*	100,000	-69.2%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village is reimbursed for various expenses related to the Waterworks and Sewerage Fund. Such items often include damage to fire hydrants and unrefunded deposits received from landscapers for use of meter chambers and wrench.

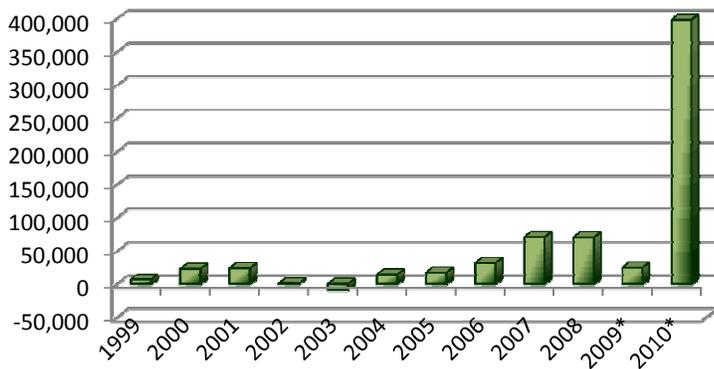
ACCOUNT TITLE: Reimbursement & Recoveries
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As received

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	6,682	
2000	23,000	244.2%
2001	23,969	4.2%
2002	543	-97.7%
2003	-8,167	-1604.1%
2004	14,592	278.7%
2005	17,590	20.5%
2006	31,747	80.5%
2007	70,596	122.4%
2008	70,044	-0.8%
2009*	25,000	-64.3%
2010*	398,100	1492.4%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village periodically sells used equipment through public auctions.

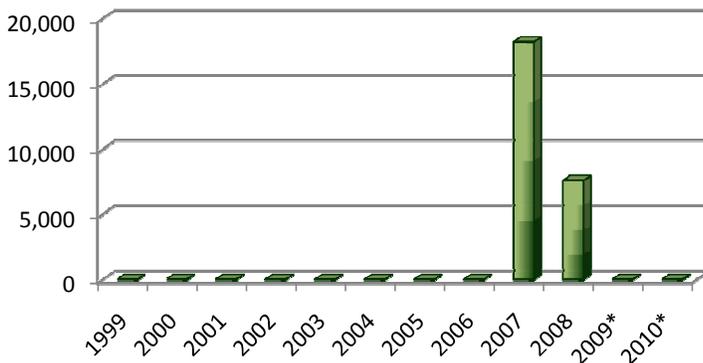
ACCOUNT TITLE: Sale of Equipment
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3702

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3832-2006 (sample)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Proceeds received at time of sale

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	18,185	N/A
2008	7,600	-58.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This account represents any other miscellaneous revenue related to water and sewer, such as: annual permits for contractors to use Village meters at the fee of \$25; penalty fee for any check returned for non-sufficient funds (NSF) at the charge of \$35 (increased from \$10 in 2004).

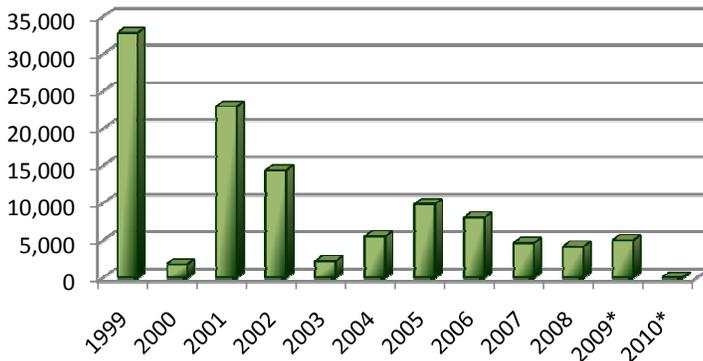
ACCOUNT TITLE: Miscellaneous Revenue
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 2455-1992 & 3647-2004 (NSF fee)

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As required

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	32,875	
2000	1,758	-94.7%
2001	22,942	1205.0%
2002	14,399	-37.2%
2003	2,191	-84.8%
2004	5,521	152.0%
2005	9,865	78.7%
2006	8,085	-18.0%
2007	4,655	-42.4%
2008	4,206	-9.7%
2009*	5,000	18.9%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Assets relating to water and sewer mains constructed by developers that the Village takes ownership of in order to maintain.

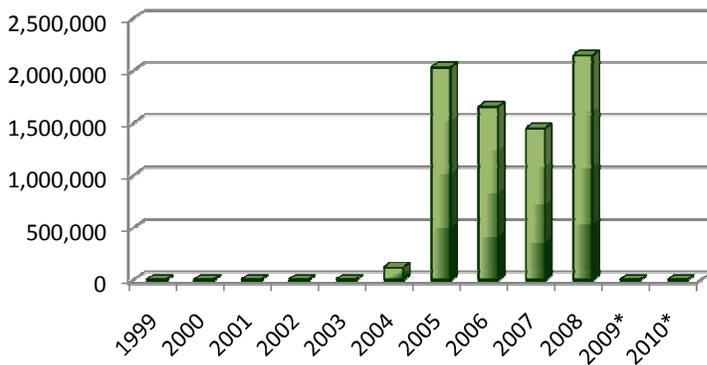
ACCOUNT TITLE: Contributions of Assets
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3724

LEGAL AUTHORIZATION FOR COLLECTION: Written acceptance by the Village Board

COLLECTING AGENCY: Village of Hoffman Estates, Finance Estates - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	116,750	N/A
2005	2,026,130	1635.4%
2006	1,654,795	-18.3%
2007	1,448,966	-12.4%
2008	2,146,311	48.1%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from the General Fund for various Water/Sewer purchases.

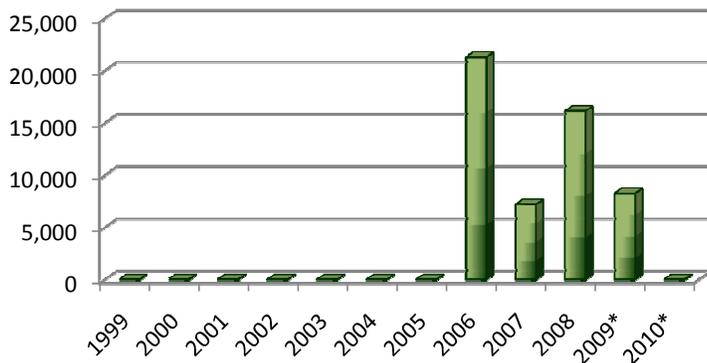
ACCOUNT TITLE: Transfer from General Fund
FUND: Waterworks and Sewerage
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 40-40-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE:

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	21,330	N/A
2007	7,200	-66.2%
2008	16,130	124.0%
2009*	8,250	-48.9%
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer to fund a portion of the elevated water system upgrades in the EDA.

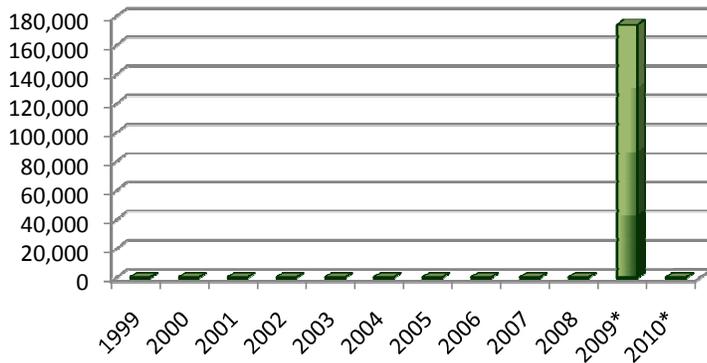
ACCOUNT TITLE: Transfer from EDA 1991 Project
FUND: Waterworks and Sewerage
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 40-40-00-18- 3927

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: One time transfer

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	174,400	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

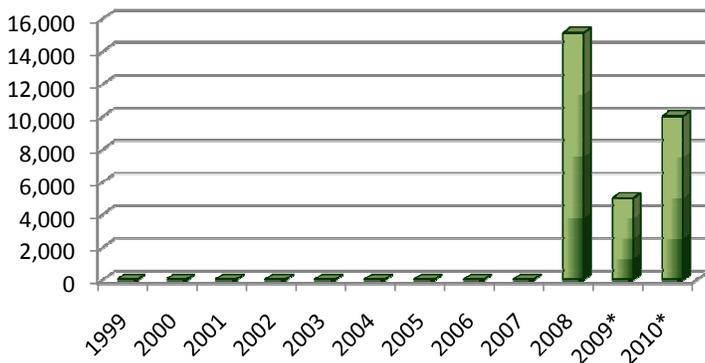
ACCOUNT TITLE: Debt Service Investment Earnings
FUND: Waterworks and Sewerage
REVENUE TYPE: Investment Income
ACCOUNT NO: 40-40-75-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	15,140	N/A
2009*	5,000	-67.0%
2010*	10,000	100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

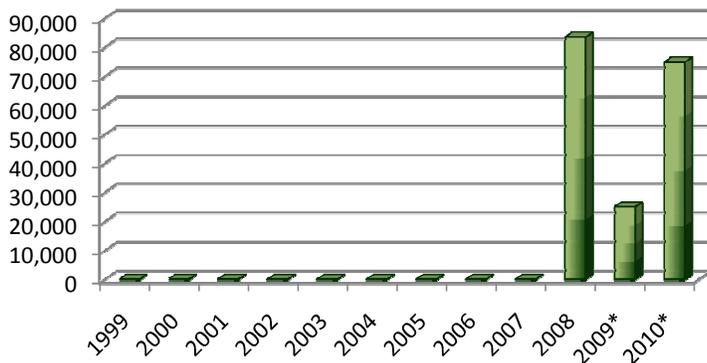
ACCOUNT TITLE: Capital Projects Investment Earnings
FUND: Waterworks and Sewerage
REVENUE TYPE: Investment Income
ACCOUNT NO: 40-40-73-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	83,642	N/A
2009*	25,000	-70.1%
2010*	75,000	200.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Discount related to the 2008 G.O. Bond issue.

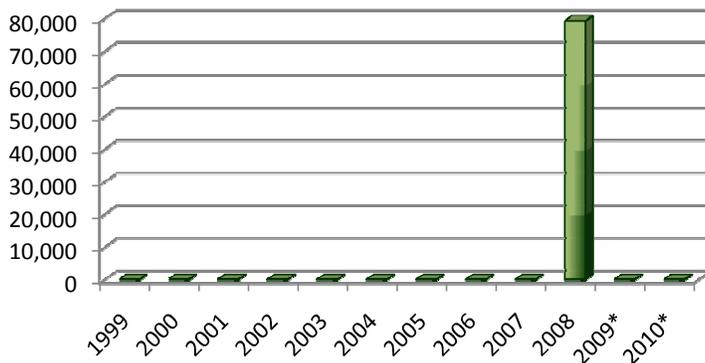
ACCOUNT TITLE: Premium/Discount on Bonds
FUND: Waterworks and Sewerage
REVENUE TYPE: Note Proceeds
ACCOUNT NO: 40-40-73-17- 3804

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: End of year adjustment

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	79,246	N/A
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of liability insurance premiums for certain employees that are covered. Amounts are transferred from various funds where payroll charges are booked: General, EDA Admin, Asset Seizure Fund. Monthly amounts are derived from current year budget.

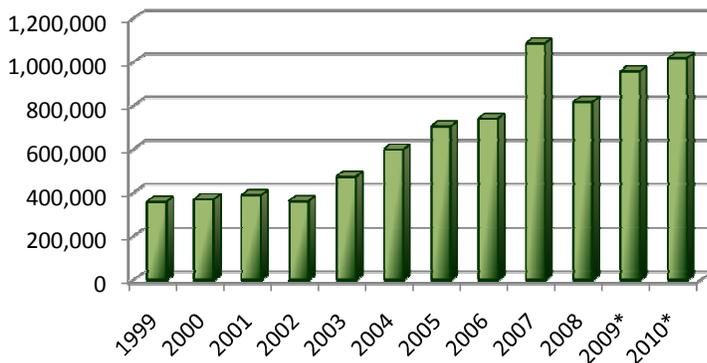
ACCOUNT TITLE: Liability Insurance Charges
FUND: Insurance Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 46-70-00-13- 3438

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly through journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	359,900	
2000	370,690	3.0%
2001	388,180	4.7%
2002	361,860	-6.8%
2003	473,880	31.0%
2004	598,100	26.2%
2005	704,100	17.7%
2006	738,920	4.9%
2007	1,083,730	46.7%
2008	816,460	-24.7%
2009*	955,420	17.0%
2010*	1,018,640	6.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of workers' compensation insurance premiums. Amounts are transferred from various funds where payroll charges are booked: General, EDA Admin, Asset Seizure, Waterworks/Sewerage and IS Fund. Monthly amounts are derived from current year budget.

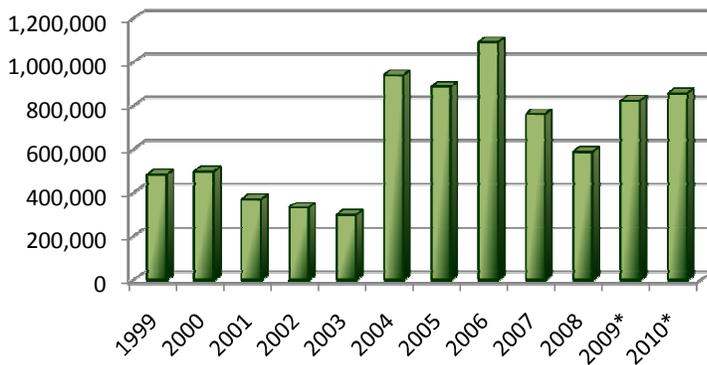
ACCOUNT TITLE: Workers' Compensation Charges
FUND: Insurance Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 46-70-00-13- 3439

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly through journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	482,680	
2000	497,160	3.0%
2001	369,510	-25.7%
2002	330,540	-10.5%
2003	297,350	-10.0%
2004	938,170	215.5%
2005	885,240	-5.6%
2006	1,088,672	23.0%
2007	759,290	-30.3%
2008	587,750	-22.6%
2009*	822,400	39.9%
2010*	854,320	3.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

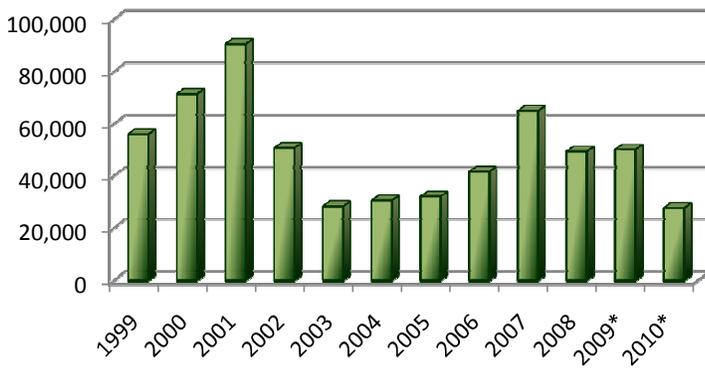
ACCOUNT TITLE: Interest Income
FUND: Insurance Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 46-70-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	55,814	
2000	71,400	27.9%
2001	90,463	26.7%
2002	50,669	-44.0%
2003	28,245	-44.3%
2004	30,414	7.7%
2005	32,029	5.3%
2006	41,560	29.8%
2007	64,784	55.9%
2008	49,193	-24.1%
2009*	50,000	1.6%
2010*	27,600	-44.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Insurance recoveries received by Risk Manager when Village insurance claims are settled.

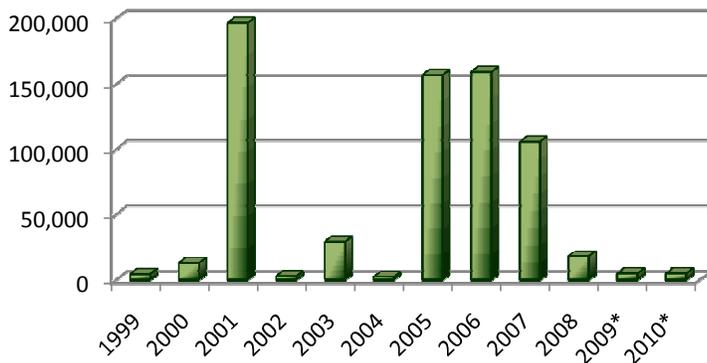
ACCOUNT TITLE: Reimbursement and Recoveries
FUND: Insurance Fund
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 46-70-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Risk Manager or Finance Department

COLLECTION SCHEDULE: As received

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	4,424	
2000	12,793	189.2%
2001	196,611	1436.9%
2002	2,990	-98.5%
2003	29,209	876.9%
2004	2,338	-92.0%
2005	156,755	6605.6%
2006	159,034	1.5%
2007	105,521	-33.6%
2008	17,821	-83.1%
2009*	5,000	-71.9%
2010*	5,000	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

In order to provide financing for Information Systems expenditures, all of the various Village departments are billed monthly and the funds are transferred into the IS Fund through this revenue account. The monthly amounts are derived from the annual budget figure for the current year. See page O-24 in the supplemental data section for detailed allocation by department.

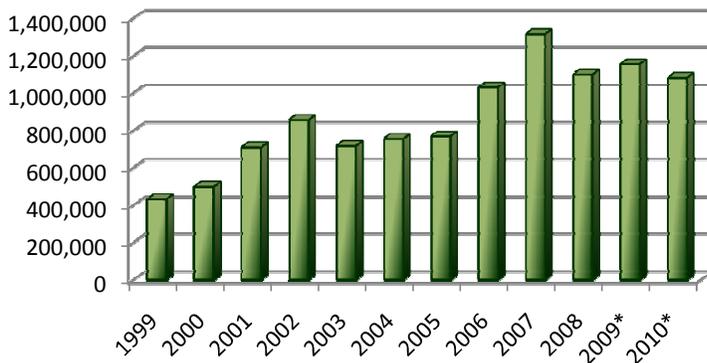
ACCOUNT TITLE: Information Systems User Charges
FUND: Information Systems
REVENUE TYPE: Charges for Services
ACCOUNT NO: 47-00-00-13- 3434

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly through journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	432,170	
2000	496,820	15.0%
2001	709,160	42.7%
2002	855,110	20.6%
2003	716,090	-16.3%
2004	752,250	5.0%
2005	766,280	1.9%
2006	1,029,420	34.3%
2007	1,316,420	27.9%
2008	1,098,310	-16.6%
2009*	1,154,060	5.1%
2010*	1,081,050	-6.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit, Checking Accounts and Money Market Accounts.

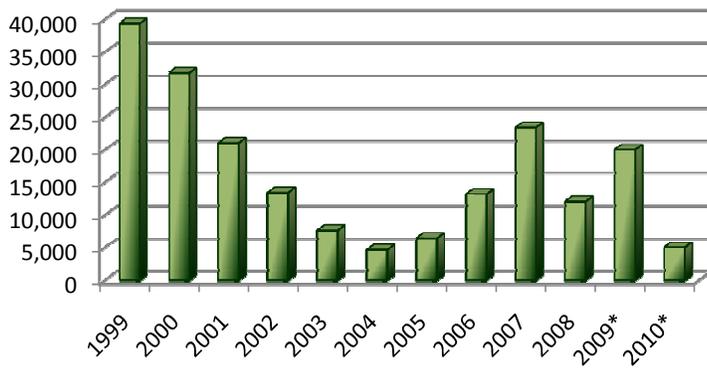
ACCOUNT TITLE: Interest Income
FUND: Information Systems
REVENUE TYPE: Investment Income
ACCOUNT NO: 47-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the public funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	39,345	
2000	31,776	-19.2%
2001	21,030	-33.8%
2002	13,443	-36.1%
2003	7,584	-43.6%
2004	4,629	-39.0%
2005	6,430	38.9%
2006	13,205	105.4%
2007	23,356	76.9%
2008	12,008	-48.6%
2009*	20,000	66.6%
2010*	5,000	-75.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

As of 2003, the IMRF expense associated with salaries recorded to the Information Systems Fund is now being expensed directly to this fund. Due to the fact that this is an internal service fund, the operating transfer is recorded to properly match the revenue with the IMRF expenditure.

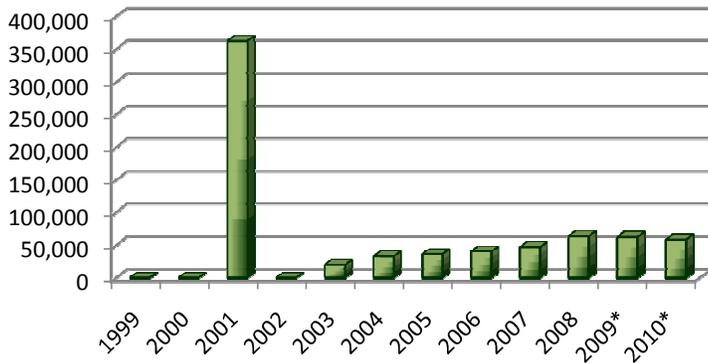
ACCOUNT TITLE: Transfer from General Fund
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded from payroll journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	362,170	N/A
2002	-	-100.0%
2003	19,879	N/A
2004	32,542	63.7%
2005	36,077	10.9%
2006	40,382	11.9%
2007	47,157	16.8%
2008	63,409	34.5%
2009*	62,170	-2.0%
2010*	58,480	-5.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Technology expenses related to the Fire Department, which include personal computers, wireless internet, etc. that are partly funded by the EDA.

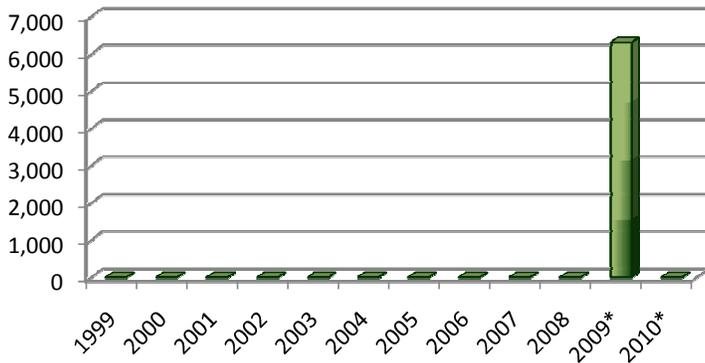
ACCOUNT TITLE: Transfer from EDA Admin. Fund
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	6,300	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer for the purchase of a trimble unit, which is used to determine the location of water related infrastructure.

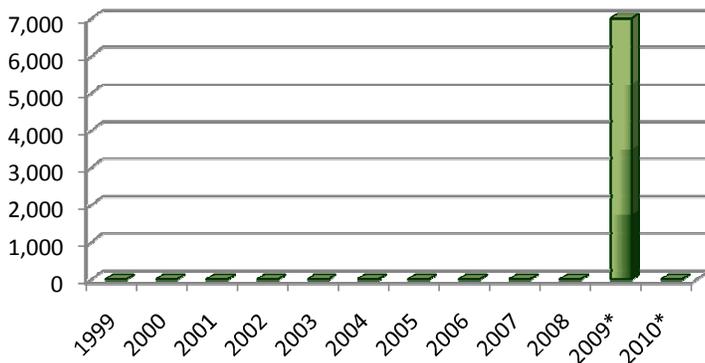
ACCOUNT TITLE: Transfer from Waterworks and Sewerage Fund
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3940

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009*	7,000	N/A
2010*	-	-100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. The attached schedule is used to calculate the tax levy. The total pension is funded based on an actuarial study. The property tax portion of the funding is calculated based on the total funding less the employee contributions to the pension fund. See page O-1 in the supplemental data section for distribution details.

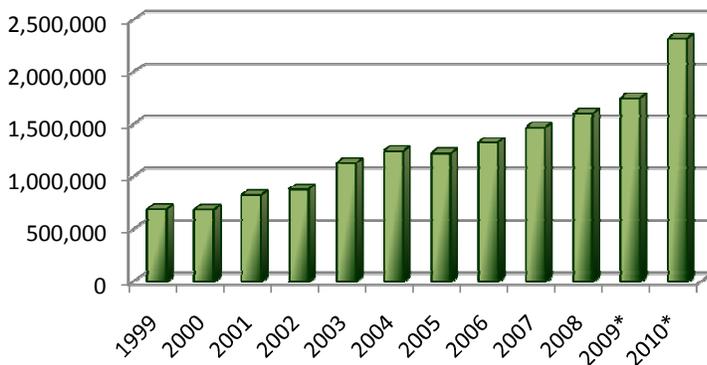
ACCOUNT TITLE:	Property Taxes
FUND:	Police Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	50-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 3892-2006
--------------------------------------------	-------------------------------------

COLLECTING AGENCY:	County Treasurer
---------------------------	------------------

COLLECTION SCHEDULE:	Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.
-----------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	688,860	
2000	686,077	-0.4%
2001	821,797	19.8%
2002	876,181	6.6%
2003	1,127,033	28.6%
2004	1,241,307	10.1%
2005	1,220,209	-1.7%
2006	1,323,829	8.5%
2007	1,466,446	10.8%
2008	1,600,982	9.2%
2009*	1,744,998	9.0%
2010*	2,320,041	33.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided up based on the appropriate year's distribution for property taxes to the General Fund and other funds.

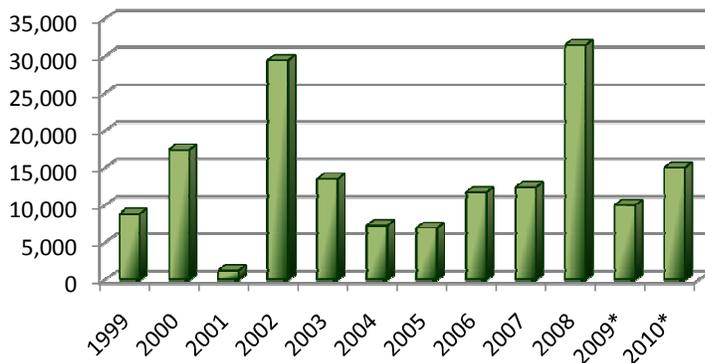
ACCOUNT TITLE: Property Taxes, Prior Years
FUND: Police Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 50-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Dependent upon Tax Levy Year

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	8,785	
2000	17,411	98.2%
2001	1,241	-92.9%
2002	29,485	2275.9%
2003	13,570	-54.0%
2004	7,278	-46.4%
2005	6,957	-4.4%
2006	11,721	68.5%
2007	12,373	5.6%
2008	31,442	154.1%
2009*	10,000	-68.2%
2010*	15,000	50.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Portion of the Phase 1 incremental taxes paid by the EDA allocated to the Village based on the tax rate. This amount is distributed to Village funds based on their portion of the tax levy. See page O-6 in the supplemental data section for distribution details.

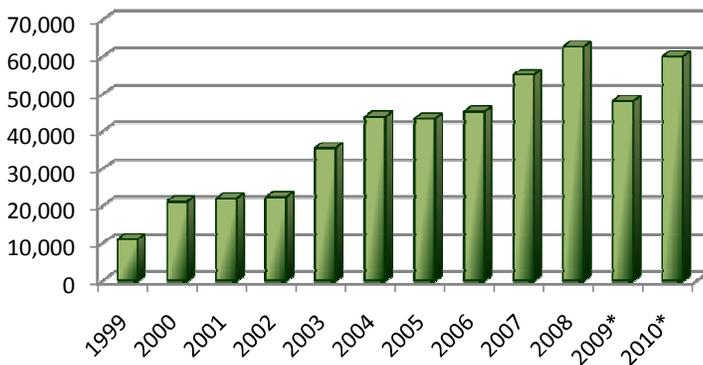
ACCOUNT TITLE: EDA Property Tax Surplus
FUND: Police Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 50-00-00-10- 3110

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement

COLLECTING AGENCY: Cook County Treasurer, Village of Hoffman Estates

COLLECTION SCHEDULE: Submitted by the Village to the County annually by November 16. The Village's portion is received 6-8 weeks later.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	10,987	
2000	21,063	91.7%
2001	21,850	3.7%
2002	22,202	1.6%
2003	35,431	59.6%
2004	43,928	24.0%
2005	43,418	-1.2%
2006	45,226	4.2%
2007	55,085	21.8%
2008	62,736	13.9%
2009*	48,000	-23.5%
2010*	60,000	25.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities was taken away. Distribution is based on Property Tax Levy of 1976.

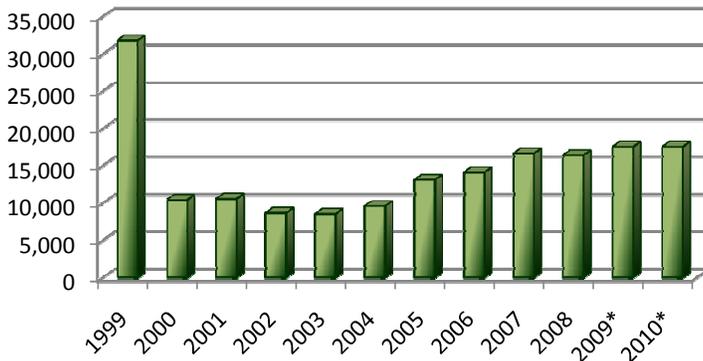
ACCOUNT TITLE: Replacement Tax
FUND: Police Pension
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 50-00-00-12- 3304

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly through journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	31,754	
2000	10,420	-67.2%
2001	10,581	1.5%
2002	8,658	-18.2%
2003	8,529	-1.5%
2004	9,593	12.5%
2005	13,139	37.0%
2006	14,119	7.5%
2007	16,688	18.2%
2008	16,441	-1.5%
2009*	17,550	6.7%
2010*	17,550	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions from current police department personnel to fund pension costs. The rate is determined by state statute and is currently 9.91%.

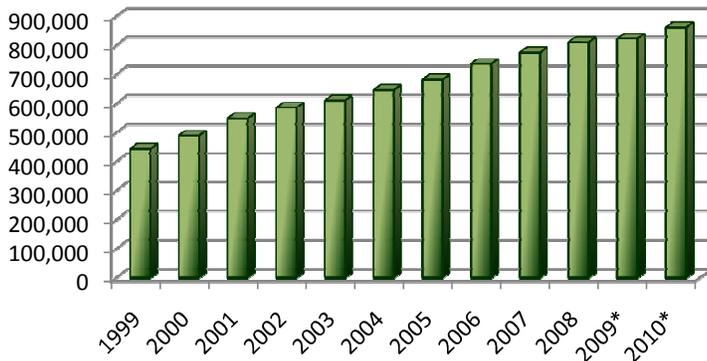
ACCOUNT TITLE: Employee Payments
FUND: Police Pension
REVENUE TYPE: Charges for Services
ACCOUNT NO: 50-00-00-13- 3431

LEGAL AUTHORIZATION FOR COLLECTION: State: Illinois Pension Code

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	444,249	
2000	488,838	10.0%
2001	549,099	12.3%
2002	585,742	6.7%
2003	610,853	4.3%
2004	646,080	5.8%
2005	682,919	5.7%
2006	736,842	7.9%
2007	776,823	5.4%
2008	810,177	4.3%
2009*	823,470	1.6%
2010*	863,090	4.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Pension funds are invested with various investment brokers. Examples of interest bearing investments are Money Market Accounts, Treasury Notes, Treasury Bonds, FNMA's, GNMA's and FHLMC Bonds.

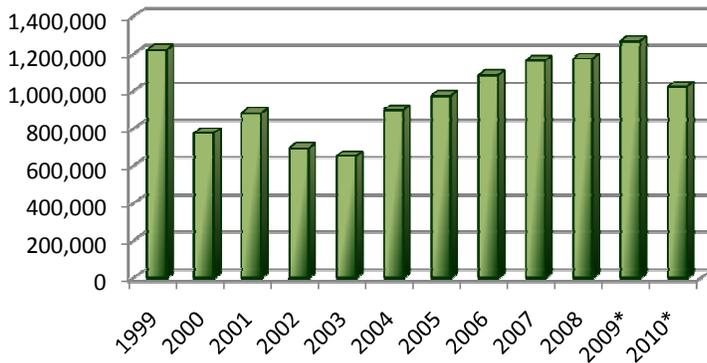
ACCOUNT TITLE: Interest Income
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,220,250	
2000	774,650	-36.5%
2001	879,928	13.6%
2002	693,717	-21.2%
2003	650,972	-6.2%
2004	895,882	37.6%
2005	973,190	8.6%
2006	1,084,292	11.4%
2007	1,162,347	7.2%
2008	1,173,978	1.0%
2009*	1,264,240	7.7%
2010*	1,022,530	-19.1%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Gains and losses are recorded on the sale of investments such as: Treasury Notes, Treasury Bonds, FNMA's, GNMA's, FHLMC Notes, Zero Coupon Bonds and Equities. Statements are received monthly from the investment broker with the details of the monthly sales. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

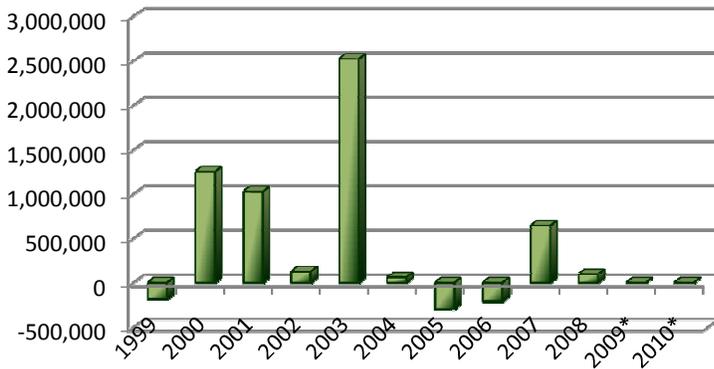
ACCOUNT TITLE: Gain on Sale of Investments
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3602

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Gains and losses are recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-182,384	
2000	1,252,252	786.6%
2001	1,026,999	-18.0%
2002	130,418	-87.3%
2003	2,523,286	1834.8%
2004	60,867	-97.6%
2005	-294,104	-583.2%
2006	-211,550	-28.1%
2007	646,417	405.6%
2008	99,530	-84.6%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Represents impact of adjusting Police Pension investments to the associated market value as of December year-end financial institution statements. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

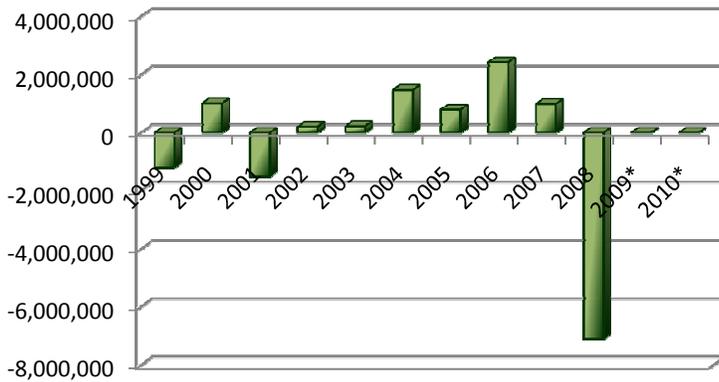
ACCOUNT TITLE: Unrealized Gain on Investments
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3603

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-1,197,773	
2000	1,016,815	184.9%
2001	-1,485,577	-246.1%
2002	206,891	113.9%
2003	227,672	10.0%
2004	1,460,839	541.6%
2005	782,239	-46.5%
2006	2,421,543	209.6%
2007	989,176	-59.2%
2008	-7,091,652	-816.9%
2009*	-	100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Dividends are received on the investments in equities held at the investment broker. Statements are received monthly from the investment broker with the details of the dividends earned on investments.

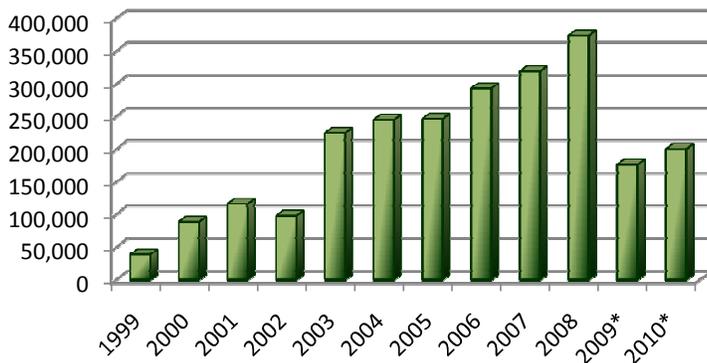
ACCOUNT TITLE: Dividend Income
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3605

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Dividends are recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	38,479	
2000	88,991	131.3%
2001	116,586	31.0%
2002	97,910	-16.0%
2003	225,174	130.0%
2004	244,807	8.7%
2005	246,208	0.6%
2006	293,023	19.0%
2007	318,884	8.8%
2008	374,455	17.4%
2009*	175,900	-53.0%
2010*	200,230	13.8%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Beginning in 2003, payroll deductions are being made for an employee who received a pension distribution from another municipality. This account represents the payback of that pension and the funding to the Police Pension.

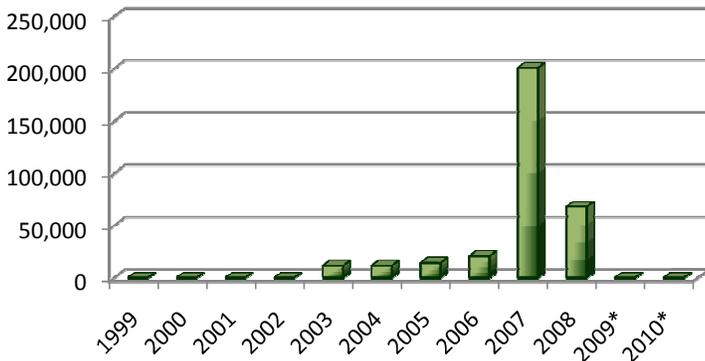
ACCOUNT TITLE: Service Credit Payments
FUND: Police Pension
REVENUE TYPE: Miscellaneous Revenues
ACCOUNT NO: 50-00-00-16- 3723

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-	
2000	-	N/A
2001	-	N/A
2002	-	N/A
2003	11,667	N/A
2004	11,667	0.0%
2005	14,201	21.7%
2006	20,291	42.9%
2007	200,737	889.3%
2008	67,851	-66.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly transfer from EDA Admin for the pension contributions for EDA police personnel. The annual amount is based on the number of EDA police officers multiplied by the required per employee contributions as calculated by the actuarial study.

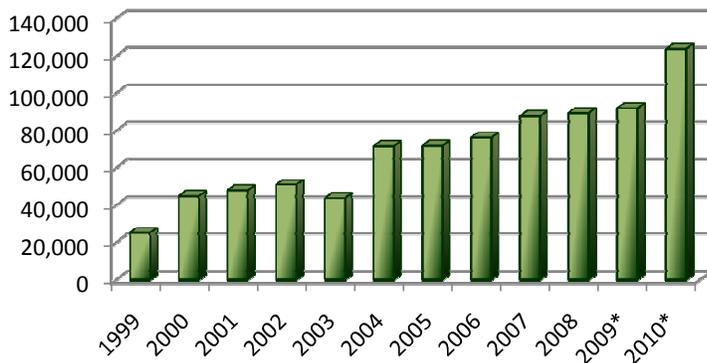
ACCOUNT TITLE: Transfer from EDA Admin Fund
FUND: Police Pension
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 50-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	25,100	
2000	44,830	78.6%
2001	47,770	6.6%
2002	50,990	6.7%
2003	43,780	-14.1%
2004	71,560	63.5%
2005	71,770	0.3%
2006	76,120	6.1%
2007	87,550	15.0%
2008	89,270	2.0%
2009*	91,950	3.0%
2010*	123,740	34.6%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. See schedule calculated based on the total funding less the employee contributions to the pension fund. See page O-1 in the supplemental data section for distribution details.

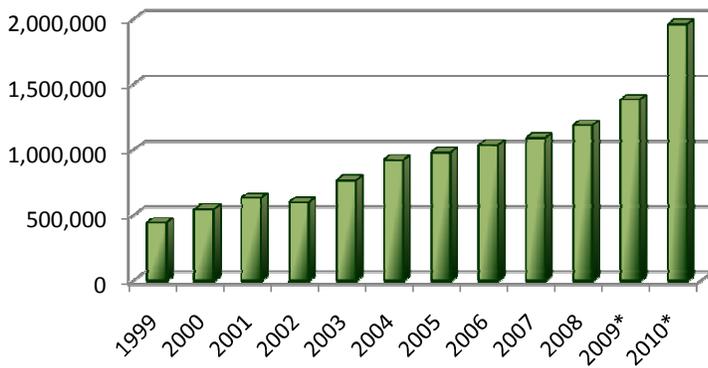
ACCOUNT TITLE:	Property Taxes
FUND:	Firefighter's Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	51-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 3892-2006
--------------------------------------------	-------------------------------------

COLLECTING AGENCY:	County Treasurer
---------------------------	------------------

COLLECTION SCHEDULE:	Remittances are due from taxpayers to Cook County on March 1 for the first installment. The second installment is due in September or October, depending on the schedule released by the Cook County Treasurer's Office. Remittances are due from taxpayers to Kane County on June 14 for the first installment and on September 14 for the second installment.
-----------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	439,589	
2000	543,678	23.7%
2001	629,091	15.7%
2002	593,606	-5.6%
2003	762,439	28.4%
2004	919,780	20.6%
2005	975,994	6.1%
2006	1,036,222	6.2%
2007	1,088,075	5.0%
2008	1,185,734	9.0%
2009*	1,381,335	16.5%
2010*	1,960,052	41.9%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided up based on the appropriate year's distribution for property taxes to the General Fund and other funds.

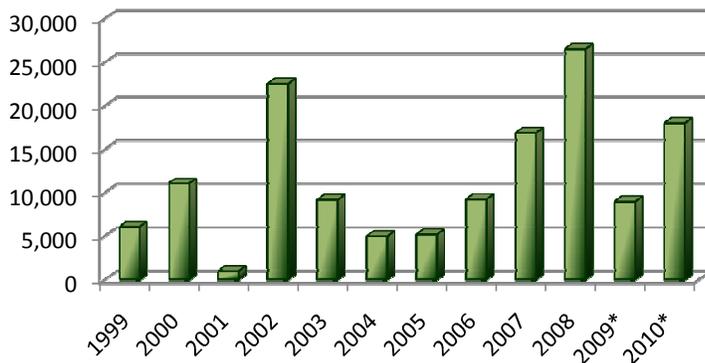
ACCOUNT TITLE: Property Taxes, Prior Years
FUND: Firefighter's Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 51-00-00-10- 3102

LEGAL AUTHORIZATION FOR COLLECTION: Dependent upon Tax Levy year

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	6,091	
2000	11,048	81.4%
2001	984	-91.1%
2002	22,554	2192.1%
2003	9,194	-59.2%
2004	4,959	-46.1%
2005	5,154	3.9%
2006	9,247	79.4%
2007	16,889	82.6%
2008	26,509	57.0%
2009*	9,000	-66.0%
2010*	18,000	100.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Portion of the Phase 1 incremental taxes paid by the EDA allocated to the Village based on the tax rate. This amount is distributed to Village funds based on their portion of the tax levy. See schedule to distribute amounts to various funds. See page O-6 in the supplemental data section for distribution details.

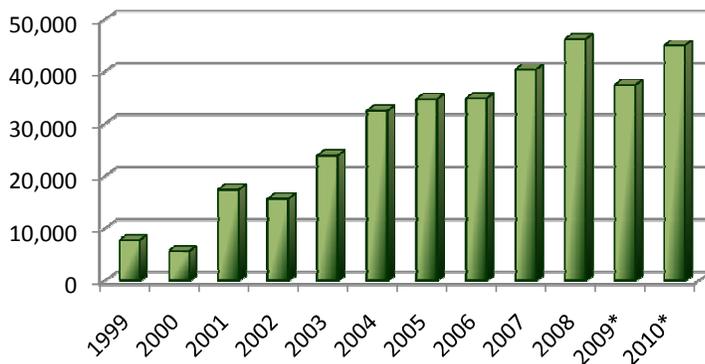
ACCOUNT TITLE: EDA Property Tax Surplus
FUND: Firefighter's Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 51-00-00-10- 3110

LEGAL AUTHORIZATION FOR COLLECTION: Sears EDA Agreement

COLLECTING AGENCY: Cook County Treasurer, Village of Hoffman Estates

COLLECTION SCHEDULE: Submitted by the Village to the County annually by November 16. The Village's portion is received 6-8 weeks later.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	7,639	
2000	5,630	-26.3%
2001	17,329	207.8%
2002	15,642	-9.7%
2003	23,969	53.2%
2004	32,550	35.8%
2005	34,729	6.7%
2006	34,862	0.4%
2007	40,365	15.8%
2008	46,313	14.7%
2009*	37,500	-19.0%
2010*	45,000	20.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities was taken away. Distribution is based on Property Tax Levy of 1976.

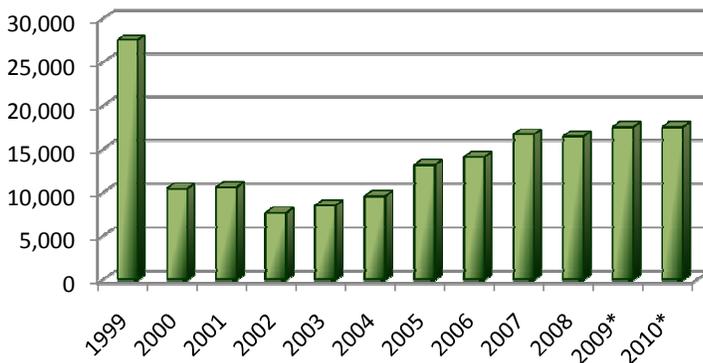
ACCOUNT TITLE: Replacement Tax
FUND: Firefighter's Pension
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 51-00-00-12- 3304

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates

COLLECTION SCHEDULE: Quarterly through journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	27,532	
2000	10,420	-62.2%
2001	10,581	1.5%
2002	7,658	-27.6%
2003	8,529	11.4%
2004	9,593	12.5%
2005	13,139	37.0%
2006	14,119	7.5%
2007	16,688	18.2%
2008	16,441	-1.5%
2009*	17,550	6.7%
2010*	17,550	0.0%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions from current fire department personnel to fund pension costs. The rate is determined by state statute and is currently 9.455%.

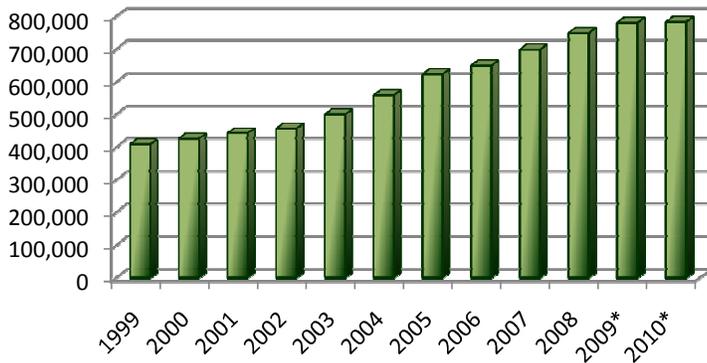
ACCOUNT TITLE: Employee Payments
FUND: Firefighter's Pension
REVENUE TYPE: Charges for Services
ACCOUNT NO: 51-00-00-13- 3431

LEGAL AUTHORIZATION FOR COLLECTION: State: Illinois Pension Code

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	408,688	
2000	424,851	4.0%
2001	442,697	4.2%
2002	457,707	3.4%
2003	499,527	9.1%
2004	559,006	11.9%
2005	622,956	11.4%
2006	648,888	4.2%
2007	699,140	7.7%
2008	750,533	7.4%
2009*	781,010	4.1%
2010*	783,340	0.3%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Pension funds are invested with various investment brokers. Examples of interest bearing investments are Money Market Accounts, Treasury Notes, Treasury Bonds, FNMA's, GNMA's and FHLMC Bonds.

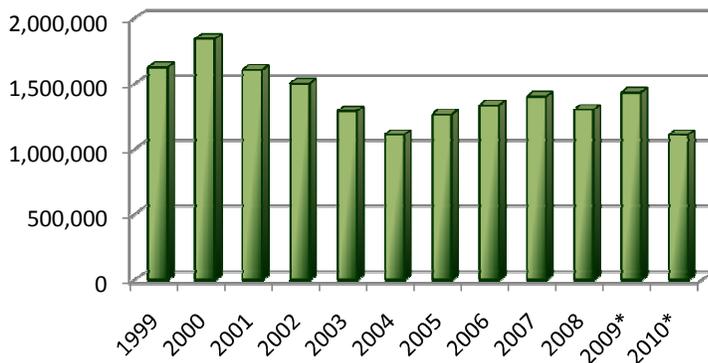
ACCOUNT TITLE: Interest Income
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Investments mature on a date prior to the time when the funds will be required for expenditure. Interest income is recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	1,622,352	
2000	1,843,585	13.6%
2001	1,603,409	-13.0%
2002	1,501,573	-6.4%
2003	1,287,137	-14.3%
2004	1,108,333	-13.9%
2005	1,261,774	13.8%
2006	1,334,602	5.8%
2007	1,398,863	4.8%
2008	1,300,054	-7.1%
2009*	1,429,510	10.0%
2010*	1,108,050	-22.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Gains and losses are recorded on the sale of investments such as: Treasury Notes, Treasury Bonds, FNMA's, GNMA's, FHLMC Notes, Zero Coupon Bonds, and Equities. Statements are received monthly from the investment broker with the details of the monthly sales. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

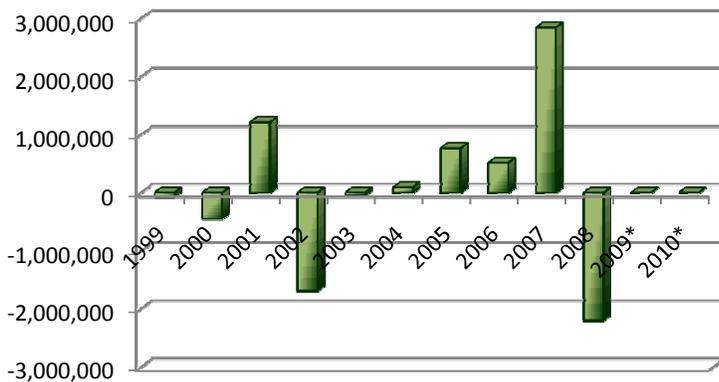
ACCOUNT TITLE: Gain on Sale of Investments
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3602

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Gains and losses are recorded in the financial statements on a monthly basis.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-73,335	
2000	-445,324	507.2%
2001	1,212,973	-372.4%
2002	-1,684,205	-238.8%
2003	-47,891	-97.2%
2004	90,986	290.0%
2005	769,863	746.1%
2006	508,649	-33.9%
2007	2,844,284	459.2%
2008	-2,188,721	-177.0%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Represents impact of adjusting Fire Pension investments to the associated market value as of December year-end financial institution statements. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

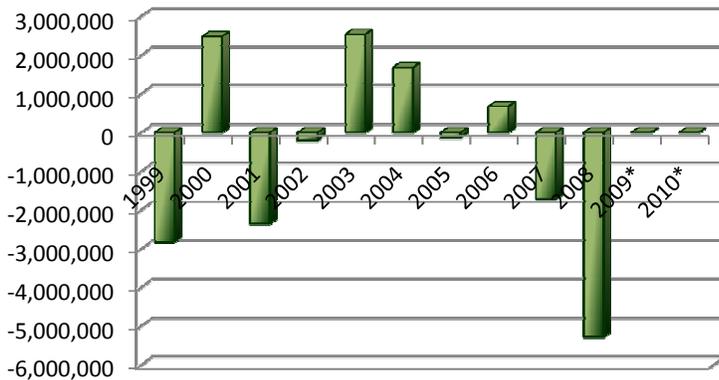
ACCOUNT TITLE: Unrealized Gain on Investments
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3603

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	-2,819,301	
2000	2,485,554	-188.2%
2001	-2,340,464	-194.2%
2002	-201,662	-91.4%
2003	2,543,424	1361.2%
2004	1,671,956	-34.3%
2005	-141,024	-108.4%
2006	672,696	577.0%
2007	-1,710,379	-354.3%
2008	-5,272,018	208.2%
2009*	-	-100.0%
2010*	-	N/A

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Dividends are received on the investments in equities held at the investment broker. Statements are received monthly from the investment broker with the details of the dividends earned on investments.

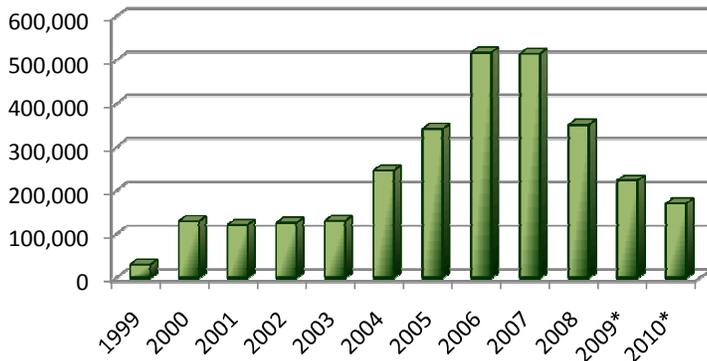
ACCOUNT TITLE: Dividend Income
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3605

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Dividends are recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	29,965	
2000	130,260	334.7%
2001	122,001	-6.3%
2002	126,546	3.7%
2003	130,992	3.5%
2004	246,442	88.1%
2005	342,288	38.9%
2006	517,798	51.3%
2007	514,982	-0.5%
2008	351,362	-31.8%
2009*	223,450	-36.4%
2010*	170,890	-23.5%

*2009 and 2010 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly transfer from EDA Admin for the pension contributions for EDA fire personnel. The annual amount is based on the number of EDA firefighters multiplied by the required per employee contributions as calculated by the actuarial study.

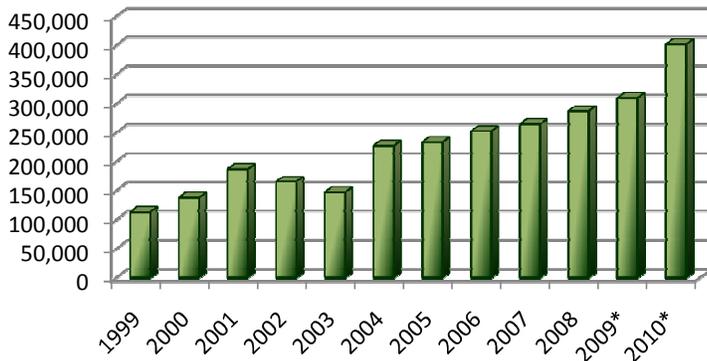
ACCOUNT TITLE: Transfer from EDA Admin Fund
FUND: Firefighter's Pension
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 51-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department - through journal entry

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
1999	112,600	
2000	138,140	22.7%
2001	186,900	35.3%
2002	165,570	-11.4%
2003	147,440	-11.0%
2004	227,650	54.4%
2005	233,500	2.6%
2006	252,770	8.3%
2007	264,720	4.7%
2008	286,800	8.3%
2009*	309,720	8.0%
2010*	401,890	29.8%

*2009 and 2010 are budget numbers.

2008 PROPERTY TAX LEVY ANALYSIS

Levy Year	Fiscal Year	(1) Corporate	(2) Police Pension	(3) Fire Pension	(4) I.M.R.F.	(5) Municipal Waste	(6) Bond & Interest	Less Abats.	Sub-total Levy	Loss & Cost 2%	Total Extension	(7) EAV	Rate	Over Prior Yr	Inc (Dec) in EAV
1990	1991	4,448,511	343,826	301,772	352,539	1,090,888	502,110	-	7,039,646	140,793	7,180,439	541,227,874	1.327	4.0%	
1991	1992	5,239,800	344,000	301,800	383,200	-	1,411,161	-	7,679,961	153,599	7,833,560	583,647,863	1.343	1.2%	7.8%
1992	1993	5,381,329	450,751	366,958	383,200	-	1,398,056	-	7,980,294	159,606	8,139,900	695,652,726	1.171	-12.8%	19.2%
1993	1994	5,696,330	450,360	373,825	360,000	-	1,388,405	-	8,268,920	165,378	8,434,298	741,065,612	1.139	-2.7%	6.5%
1994	1995	5,981,000	630,536	324,715	380,000	-	1,304,000	-	8,620,251	172,405	8,792,656	731,000,483	1.203	5.6%	-1.4%
1995	1996	5,970,844	686,915	304,676	383,857	-	3,423,447	(1,761,840)	9,007,899	180,158	9,188,057	788,940,011	1.166	-3.1%	7.9%
1996	1997	5,970,844	586,560	367,042	386,583	-	3,763,153	(1,965,640)	9,118,542	182,371	9,300,913	610,416,966	1.148	-1.5%	2.7%
1997	1998	6,120,115	609,090	423,300	374,880	265,365	4,696,915	(2,605,247)	9,884,418	197,688	10,082,106	806,949,503	1.249	8.8%	-0.4%
1998	1999	6,120,115	694,248	439,000	374,880	265,365	4,845,458	(2,747,062)	9,992,004	199,840	10,191,844	881,990,556	1.156	-7.4%	9.3%
2000	2001	6,120,115	701,342	555,976	357,500	265,365	4,727,176	(2,697,728)	10,029,746	200,595	10,230,341	934,143,678	1.095	-5.3%	5.9%
2001	2002	6,120,115	854,958	654,476	272,500	265,365	4,758,755	(2,683,697)	10,242,472	204,849	10,447,321	902,948,855	1.157	5.7%	-3.3%
2002	2003	7,120,115	1,131,274	765,308	270,000	265,365	4,691,613	(2,646,140)	10,651,852	213,037	10,864,889	1,091,830,989	0.995	-14.0%	20.9%
2003	2004	7,980,840	1,240,276	919,016	-	-	3,822,713	(2,674,057)	11,224,363	224,487	11,448,850	1,176,428,654	0.974	-2.1%	7.7%
2004	2005	8,493,553	1,255,523	1,004,240	-	-	3,854,723	(2,311,306)	12,296,733	245,935	12,542,668	1,343,231,745	0.934	-8.8%	14.7%
2005	2006	8,903,910	1,341,910	1,034,406	-	-	3,989,011	(2,415,596)	12,823,641	256,473	13,080,114	1,451,884,884	0.901	-3.5%	8.1%
2006	2007	9,297,880	1,510,337	1,106,754	-	-	6,169,657	(4,626,241)	13,458,387	269,168	13,727,555	1,509,125,778	0.910	1.0%	3.9%
2007	2008	9,843,180	1,630,564	1,203,710	-	-	8,009,307	(6,430,891)	14,255,870	285,117	14,540,987	1,773,557,976	0.820	-9.9%	17.5%
2008	2009	10,443,180	1,754,998	1,390,335	-	-	9,467,796	(4,021,938)	19,034,371	380,687	19,415,058	1,773,557,976	1.095	33.5%	0.0%
Inc (Dec) over PY		600,000	124,434	186,625	N/A	N/A	1,458,489	2,408,953	4,778,501	95,570	4,874,071	-	0.275		
Percent Inc (Dec)		6.1%	7.6%	15.5%	N/A	N/A	18.2%	-37.5%	33.5%	33.5%	33.5%	0.0%	33.5%		

Including April Tax Abatement for 2005A Debt Service:

2008	2009	10,443,180	1,754,998	1,390,335	-	-	9,467,796	(7,917,796)	15,138,513	302,770	15,441,283	1,773,557,976	0.871	6.2%	0.0%
Inc (Dec) over PY		500,000	124,434	186,625	N/A	N/A	1,458,489	(1,486,905)	862,643	17,653	900,296	-	0.051		
Percent Inc (Dec)		6.1%	7.6%	15.5%	N/A	N/A	18.2%	23.1%	6.2%	6.2%	6.2%	0.0%	6.2%		

NOTES:

- * Triennial Reassessment Years
- (1) Corporate Levy:

9,843,180	Base	
600,000	Increase due to increase in EAV	
10,443,180		
- (2) Police Pension Actuarially-determined employer contribution:

\$	1,912,496
Replacement Tax	
EDA Property Tax Surplus	\$
EDA Administration Transfer	\$
Total Tax Levy Requirement	\$
- (3) Firefighters Pension Actuarially-determined employer contribution:

\$	1,755,105
Less other revenue sources:	
Replacement Tax	\$
EDA Property Tax Surplus	\$
EDA Administration Transfer	\$
Total Tax Levy Requirement	\$
- (4) No longer required to keep a separate IMRF Fund; IMRF levy is included with the corporate levy.
- (5) Due to direct billing by company, this levy is no longer required. In the past, this levy was required to make up deficit on current contract at a sticker fee of \$1.50 per bag.

(6) G.O. Bond Tax Levy Abatement

Issue	Tax Levy	Abatement	Tax Levy
1997 A	546,403	546,403	-
2001	1,765,350	1,355,575	409,775
2003	966,523	100,000	866,523
2004	961,413	687,710	273,703
2005A	3,895,858	-	3,895,858
2008	1,332,250	1,332,250	-
Totals	9,467,796	4,021,938	5,445,858

(7) 2008 EAV Calculation:

Base	1,773,557,976
Increase due to growth	-
	1,773,557,976



VILLAGE OF HOFFMAN ESTATES

HOTEL-MOTEL OCCUPANCY TAX RETURN

For Calendar Quarter Ending _____

Statement of Tax Receipts under the Provision of Ordinance No. 1654-1985 of the Municipal Code of the Village of Hoffman Estates.

Name of Hotel/Motel _____

Address _____ Phone _____

Name of Operator _____

COMPUTATION OF TAX:

1. Gross Room Rental Receipts	\$ _____
2. Gross Tax - 4% of Line 1	\$ _____
3. Less Collection Fee - 1% of Line 2	\$ _____
4. Net Tax To Be Remitted	\$ _____

Remittances required quarterly. Taxes must be paid on or before the 30th day of the month immediately following the quarter for which the return is being filed. Make check payable to: **VILLAGE OF HOFFMAN ESTATES.**

ALL FIGURES ARE SUBJECT TO AUDIT

I hereby affirm that the statements herein contained are taken from the books and records of the above listed establishment and are true and correct to the best of my knowledge.

Date

Signature

Name

Title

Return Original with Remittance to:
Director of Finance
Village of Hoffman Estates
1900 Hassell Road
Hoffman Estates, IL 60195

**HOTEL TAX
2002-2009**

HOTEL	2002 - Quarter Received				Yearly Total	2006 - Quarter Received				Yearly Total
	1	2	3	4		1	2	3	4	
Amerisuites	23,150.49	18,484.55	26,694.27	24,563.18	93,112.49	18,547.45	18,840.55	21,206.90	16,697.45	75,292.35
Baymont	8,129.10	5,850.21	11,862.31	11,760.74	37,602.36	8,041.36	9,573.10	12,542.24	14,944.87	45,101.57
Candlewood	7,441.37	8,345.66	10,201.39	8,377.08	34,365.50	3,448.58	13,915.83	17,466.39	18,754.25	58,585.05
Hampton Inn	25,064.36	24,470.11	32,194.18	30,239.17	111,957.82	24,795.39	29,499.96	34,957.98	37,719.95	128,973.28
Hilton Gardens *	32,493.79	40,328.32	40,682.83	36,997.50	150,402.44	42,720.76	53,697.26	63,749.05	66,345.51	218,512.58
La Quinta	11,595.30	8,769.24	15,309.55	13,764.88	49,438.47	18,179.77	10,862.53	22,300.45	29,110.60	80,453.35
Mariott				4,188.87	4,188.87	60,853.50	92,618.95	100,984.75	107,041.09	361,498.29
Red Roof Inn	8,933.14	7,192.16	12,063.42	11,462.39	39,651.11	8,866.65	11,056.17	14,016.34	19,228.69	53,167.85
Quarterly Total	116,797.55	113,440.25	149,207.95	141,273.31	520,719.06	190,453.46	240,064.35	287,224.10	301,842.41	1,019,584.32

HOTEL	2003 - Quarter Received				Yearly Total	2007 - Quarter Received				Yearly Total
	1	2	3	4		1	2	3	4	
Amerisuites	16,796.05	16,612.37	22,150.15	21,652.89	77,211.46	16,795.84	17,618.38	34,040.16	43,038.93	111,493.31
Baymont	8,084.04	8,215.99	9,316.51	10,531.12	36,147.66	10,260.82	8,351.79	11,846.32	14,309.59	44,568.52
Candlewood	5,792.99	7,772.06	6,768.89	8,988.68	29,322.62	11,519.03	8,250.16	7,490.14	12,910.26	40,169.59
Hampton Inn	22,346.51	22,119.36	23,924.96	26,493.24	94,884.07	31,872.23	31,714.66	38,689.39	43,257.54	145,533.82
Hilton Gardens *	29,756.71	35,812.42	39,050.94	36,515.72	141,135.79	42,519.11	55,598.30	63,673.77	63,068.20	224,859.38
La Quinta	9,564.06	7,553.73	11,217.31	13,759.40	42,094.50	17,881.52	15,918.77	20,806.17	26,156.45	80,762.91
Mariott	35,670.00	42,816.97	45,903.82	57,210.12	181,600.91	88,956.12	89,529.90	103,401.98	110,987.39	392,875.39
Red Roof Inn	9,085.51	7,868.39	9,700.50	10,892.80	37,547.20	13,970.78	9,929.82	14,582.63	17,199.09	55,682.32
Quarterly Total	137,095.87	148,771.29	168,033.08	186,043.97	639,944.21	233,775.45	236,911.78	294,330.56	330,927.45	1,095,945.24

HOTEL	2004 - Quarter Received				Yearly Total	2008 - Quarter Received				Yearly Total
	1	2	3	4		1	2	3	4	
Amerisuites	14,415.51	16,992.70	18,366.73	21,492.42	71,267.36	11,200.63	13,432.49	14,812.39	10,106.38	49,551.89
Baymont	7,379.47	6,631.28	8,077.55	8,262.23	30,350.53	8,312.76	10,710.55	16,916.72	15,160.38	51,100.41
Candlewood	5,311.35	9,233.61	9,604.66	13,383.69	37,533.31	32,199.71	38,260.39	69,690.38	24,820.00	164,970.48
Hampton Inn	22,504.61	22,501.17	24,184.57	25,833.50	95,022.85	49,501.80	67,646.21	69,707.62	65,333.35	252,188.98
Hilton Gardens *	29,867.83	38,709.91	40,822.61	39,501.87	148,902.22	32,337.55	36,676.58	48,272.75	49,816.83	167,103.71
La Quinta	9,877.13	8,506.80	12,020.31	14,182.70	44,586.94	16,590.52	18,708.90	26,428.84	25,776.23	87,504.49
Mariott	44,948.77	56,814.69	63,938.93	63,542.54	229,244.93	92,444.73	90,880.28	117,852.49	113,950.56	415,128.06
Red Roof Inn	8,419.91	7,287.86	9,154.12	9,860.73	34,522.64	13,249.15	13,153.53	17,042.01	24,195.70	67,640.39
Quarterly Total	142,724.58	166,678.04	186,169.48	195,859.68	691,431.78	255,836.85	289,468.93	380,723.20	329,159.43	1,255,188.41

HOTEL	2005 - Quarter Received				Yearly Total	2009 - Quarter Received				Yearly Total
	1	2	3	4		1	2	3	4	
Amerisuites	15,733.30	15,279.02	18,986.91	22,744.99	72,744.22	2,867.95	1,698.00	7,442.47	12,008.42	16,008.42
Baymont	7,455.10	5,703.40	7,969.30	8,955.25	30,083.05	5,148.89	6,991.41	4,625.11	6,148.89	16,765.41
Candlewood	5,614.49	6,967.49	**	5,828.95	18,410.93	27,399.00	26,861.00	25,797.00	70,048.58	80,057.00
Hampton Inn	19,869.74	21,150.05	27,399.07	27,292.22	95,711.08	41,180.06	47,410.95	39,240.46	46,111.31	158,639.59
Hilton Gardens *	30,974.73	40,198.24	46,043.92	44,293.22	161,510.11	38,789.55	33,283.55	39,240.58	39,240.46	111,313.56
La Quinta	9,874.25	8,180.34	14,863.37	17,647.83	50,565.79	20,748.95	12,792.89	20,141.19	12,792.89	53,683.03
Mariott	56,354.17	60,777.74	73,540.69	73,194.19	263,866.79	107,589.89	80,191.13	79,540.48	79,540.48	287,321.50
Red Roof Inn	8,862.04	7,233.70	10,411.22	12,011.89	38,518.85	5,949.00	10,660.44	12,058.75	28,668.19	28,668.19
Quarterly Total	154,737.82	165,489.98	199,214.48	211,968.54	731,410.82	249,673.29	219,893.37	258,894.04	258,894.04	728,456.70

** Candlewood adj for previously remitting tax on stays in excess of 30 days

* Comfort and Hilton Gardens remit monthly instead of quarterly

* Baymont Inn renamed Comfort Inn, reopened in June 2009



Village of Hoffman Estates

REAL ESTATE TRANSFER TAX

FOR VILLAGE USE ONLY

Date of Filing with Village

Counter Receipt #

Transfer Tax Stamp #

YES NO

Premises Being Vacated

Village Cashier

Check Appropriate Box(es):

- Declaration Residential Multi-Unit (No. of Units) Exemption Commercial Land Trust

INSTRUCTIONS:

- 1. The liability for the payment of this tax shall be borne by the grantor (seller). 2. This form must be filled out completely, signed by the grantor (seller), and presented to the Department of Finance, 1900 Hassell Road, Hoffman Estates, IL 60169 at the time of purchase of the real estate transfer stamps as required by the Village of Hoffman Estates Real Estate Transfer Tax Ordinance. 3. The full actual amount of consideration of the transaction is the amount upon which the tax is to be computed. 4. A signed copy of the Illinois Real Estate Transfer Tax Declaration form must accompany the payment of the tax, pursuant to section 13-5-5 of the Ordinance. 5. All water charges attributable to the property, past due and current, along with all other monies owed the Village, must be paid prior to the issuance of the tax stamp. 6. For additional information, please call the Department of Finance at 847-882-9100, Monday through Friday, 8:30 a.m. to 5:00 p.m.

Address of Property Street Zip Code

Permanent Property Index No.

Date of Deed Type of Deed

Grantee:

Buyer Address Zip Code

Table with 2 columns: Description and Amount. Rows include Full Actual Consideration and AMOUNT OF TAX (\$3.00 per \$1,000).

EXEMPTIONS: The Village of Hoffman Estates Real Estate Transfer Tax Ordinance specifically exempts certain transactions from taxation. These exemptions are enumerated in Section 13-5-6 of the Ordinance which are printed on the reverse side of this form. To claim one of these exemptions, you must complete the appropriate blanks below and provide supporting documentation. There is a \$10.00 processing fee for each exempt transaction.

I hereby declare that this transaction is exempt from taxation under the Hoffman Estates Real Estate Transfer Tax Ordinance by paragraph(s) of section 13-5-6 of said Ordinance.

Details for exemptions claimed, including documentation provided (explain):

We hereby declare the full actual consideration and above facts contained in this declaration to be true and correct.

GRANTOR: (Please Print)

Name Address Zip Code

Signature Date Signed Seller or Agent

2007 EDA PROPERTY TAX SURPLUS

Date Received	Total Received	General	Pol. Pension	Fire Pension	Total
2007 TAX LEVY		9,843,180	1,630,564	1,203,710	12,677,454
	Total Received	0.7764	0.1286	0.0949	1.0000
12/16/08	487,762.61	378,714.46	62,735.64	46,312.51	487,762.61
Collections to Date	<u>487,762.61</u>	<u>378,714.46</u>	<u>62,735.64</u>	<u>46,312.51</u>	<u>487,762.61</u>

BARRINGTON/HIGGINS TAXING DISTRICT DISTRIBUTIONS
For the Tax Levy Year 2007 - Fiscal Year 2008

	<u>2007 Rates</u>	<u>Percentage</u>	<u>Increment</u>	<u>2008 Surplus</u>
Cook County	0.446	6.2108%	19,153.11	36,943.17
Consolidated Elections	0.012	0.1671%	515.31	993.95
Forest Preserve	0.053	0.7381%	2,276.18	4,390.38
Schaumburg Tshp	0.066	0.9191%	2,834.36	5,467.00
General Schaumburg	0.007	0.0975%	300.67	579.95
R & B Schaumburg	0.016	0.2228%	687.08	1,325.26
VOHE	0.820	11.4190%	35,214.07	67,922.05
Dist 54	2.582	35.9560%	110,882.55	213,873.97
Palatine Dist 211	1.972	27.4614%	84,686.56	163,346.27
Harper 512	0.260	3.6207%	11,165.66	21,536.70
HE Park District	0.420	5.8488%	18,036.76	34,789.91
Schaumburg Tshp Library	0.256	3.5650%	10,993.89	21,205.38
Metropolitan WRD	0.263	3.6624%	11,294.26	21,784.74
Mosquito	0.008	0.1114%	343.54	662.63
Sanitarium	-	0.0000%	-	-
	<u>7.181</u>	<u>100.0001%</u>	<u>308,384.00</u>	<u>594,821.36</u>
		Check Total	<u>308,384.00</u>	<u>594,821.36</u>

(1) The increment is from the annual report that is filed every year.

(2) The Surplus is done the following year after audit is received.



VILLAGE OF HOFFMAN ESTATES

ENTERTAINMENT/AMUSEMENT TAX RETURN
INDOOR VENUE

For the month of: _____

Payment is due by the last day of the month following the month the return is for.

Business: _____
 Address: _____
 Phone: _____

1.	Number of Admission tickets sold and issued	1.	
2.	Gross Receipts from the amusement or entertainment and parking	2.	
3.	Deductions:		
	Amount collected for County Amusement Tax	3a.	
	Amount collected for County Parking Tax	3b.	
	Amount collected for Village Entertainment Tax	3c.	
	Amount collected for food & beverages if part of ticket (separate tax to be paid)	3d.	
4.	Total Deductions (Add lines 3a, 3b, & 3c)	4.	
5.	Subtotal - Net Receipts subject to tax (Subtract line 4 from line 2)	5.	
6.	Tax Rate	6.	6%
7.	Tax Amount (Multiply line 5 by line 6)	7.	
8.	Penalty for late payment (2% of line 7 if after due date)	8.	
9.	Total Tax and Penalty due (add lines 7 and 8)	9.	

I hereby affirm that the statements herein contained are taken from the books and records of the above listed establishment and are true and correct to the best of my knowledge.

Return remittance with payment to:
 Village of Hoffman Estates
 Attn: Accounting Dept.
 1900 Hassell Road
 Hoffman Estates, IL 60169

Date

Signature

Name

Title

If you have questions or would like this form e-mailed to you, please call 847-882-9100, ext. 2547.

**SALES TAX RATES
as of July 1, 2008**

	Cook County			Kane County		
	General Merchandise	Food/Beverage Prepared for Immediate Consumption	Vehicles	General Merchandise	Vehicles	
State	5.00%	5.00%	5.00%	5.00%	5.00%	
Village	1.00%	1.00%	1.00%	1.00%	1.00%	
Home Rule County	1.00%	1.00%		1.00%		
County	1.75%	1.75%		0.25%	0.25%	
RTA	1.25%	1.25%	1.25%	0.25%	0.25%	
Food & Beverage		2.00%				
	10.00%	12.00%	7.25%	7.50%	6.50%	

**LEASE PAYMENTS
2009**

CELLULAR LEASES

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	OTHER	TOTAL
VERIZON-Olmstead	3,695.00	3,695.00	3,695.00	3,843.00	3,843.00	3,843.00	3,843.00	3,843.00	3,843.00	3,843.00	3,843.00		385.00	42,214.00
AT&T-Westbury fka CINGULAR	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00			15,752.00
AT&T-Pk Dist fka CINGULAR	300.00	300.00	300.00	300.00	300.00	300.00								1,800.00
SPRINT/nextel-Aster	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,319.93	3,416.00	3,416.00	3,416.00	3,416.00	3,416.00			36,824.93
SPRINT/nextel-Huntington	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00			40,645.00
US CELLULAR-Stonington	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00		17,184.00
US CELLULAR-Westbury	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00	1,432.00				14,320.00
SPRINT Aster Ln. 479C	3,553.00	3,553.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00			40,361.00
Beverly Rd. 493D	4,851.00	4,851.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00	5,045.00			55,107.00
Stonington 489C	3,553.00	3,553.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00	3,695.00			40,361.00
Huntington 475A	3,552.59	3,552.59	3,552.59	3,694.69	3,694.69	3,694.69	3,694.69	3,694.69	3,694.69	3,694.69	3,694.69			40,215.29
Olmstead 471A	3,552.59	3,552.59	3,552.59	3,552.59	3,552.59	3,552.59	3,552.59	3,552.59	3,694.69	3,694.69				35,810.10
T-MOBILE/VOICESTREAM-Olms	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00	3,285.00			36,135.00
T-MOBILE Huntington	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,609.68			28,568.08
T-MOBILE Aster	2,496.00	2,496.00	2,515.32	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84	2,595.84			28,274.04
CRICKET			3,558.00	3,558.00	3,558.00	3,558.00	3,558.00	3,558.00	3,558.00	3,558.00	3,558.00	3,558.00		35,580.00

M-WAVE @ ASTER LANE LEASES

VERIZON/AMERITECH	4,153.00	4,153.00	4,153.00	4,153.00	4,153.00	4,153.00	4,153.00	4,361.00	4,361.00	4,361.00	4,361.00	4,361.00		50,876.00
COMCAST/ATT/TCI	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50	1,207.50			13,282.50

PASS THRU AGREEMENT

WIDEPENWEST-annual prmt fkaAMERITECH NEWMEDIA														22,048.32
--------------------------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	-----------

PROPERTY LEASES

ATT/SBC/AMERITECH-4774 Hig	6,338.00													6,338.00
----------------------------	----------	--	--	--	--	--	--	--	--	--	--	--	--	----------

TOTAL 601,696.26

Rev shows as invoice, prmt recv'd 8/11/09 22,048.32

PUBLIC SAFETY AGREEMENT FOR THE SEARS CENTRE

THIS AGREEMENT, made and entered into as of the 1st day of September, 2006, between the VILLAGE OF HOFFMAN ESTATES, an Illinois municipal corporation located in Cook and Kane Counties, ("Village") and MADKATSTEP ENTERTAINMENT, LLC ("Owner") and CCO ENTERTAINMENT, LLC ("Operator") of the Sears Centre arena ("Facility).

WITNESSETH:

WHEREAS, the Village and the Owner have previously entered into a Development Agreement (the "Development Agreement"), which was approved by Ordinance No. 3533-2005; and

WHEREAS, the Operator will manage and operate the Facility for the Owner; and

WHEREAS, Paragraph 26 of said Development Agreement provides that the Owner may enter into agreements for "additional services, including but not limited to traffic control, EMS services, crowd control and security for the Facility"; and

WHEREAS, the Owner and the Village are entering into this Public Safety Agreement for the Sears Centre ("Agreement") in accordance with Paragraph 26 of the Development Agreement; and

WHEREAS, the Operator is a necessary party to the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants of the parties and other good and valuable consideration, it is hereby agreed as follows:

1. For police (traffic control and security services), this Agreement shall apply to all events at the Facility. For fire (incident command – see matrix), this Agreement shall apply to all events. For fire (EMS services), this Agreement shall apply to all events, except for anchor sports teams which may enter into separate agreements with the Village for EMS services.

8/16/06

2. The Village shall provide for the hiring back of police officers for the purposes of providing traffic control and supplemental internal security for the Facility. The Village shall also provide fire suppression, fire prevention and EMS services for the Facility (refer to matrices). In consideration thereof, Operator shall reimburse the Village for the actual overtime costs which it incurs for such service.

3. Generally in accordance with matrices attached as Exhibit "A", the Village and Operator shall mutually determine the number of off-duty police officers and fire personnel necessary for hireback to provide service to the Facility. Operator's approval of hireback staffing will not be unreasonably withheld. It is further agreed that for certain events, the Village and the Operator may utilize an ambulance service to provide back-up capabilities at the cost of the Operator.

4. It is understood that the actual overtime costs are 1.5 times the actual Police Department or Fire Department wages set by a collective bargaining agreement and such wages will likely increase each year. It is noted that the supervisor (as shown on the matrices) hourly rate is generally higher than police officers' and firefighters' pay. The Village will issue an invoice to the Operator on a monthly basis with the name of the event, the number of personnel assigned, the hourly rate of such personnel and the total cost. To secure payment of the foregoing, Developer shall make an advance payment of Ten Thousand Dollars (\$10,000.00) to the Village not later than thirty (30) days prior to the initial opening of the Facility.

5. As described in and as limited by Paragraphs 1 and 2 above, the Village shall first utilize the Developer's advance payment described in Paragraph 4 to pay for the cost of hiring the necessary off-duty police or off-duty fire personnel for each performance as provided herein. Thereafter, the Village shall bill Developer for the cost of hiring police and fire personnel on a bi-weekly basis and all amounts due hereunder shall be paid within ten (10) days from the date of receipt of such statement.

6. As described and as limited by Paragraphs 2 and 3 above, the Village shall thereafter employ an appropriate number of off-duty police officers and fire personnel for each performance at the Facility and the Village shall be solely responsible for the supervision of the police officers and firefighters. The Sears Centre manager on duty will direct working officers to problems in the facility. This line of communication will be established during the pre-event meeting.

7. The Owner shall provide rooms (as shown on the Sears Centre Floor Plan, Exhibit "B") for police and fire personnel to conduct interviews and to perform triage as necessary. For any particular event, the general Storage Room just west of the Fire and Police rooms will be available if fire or police personnel need an overflow area. Police and fire personnel shall have access to the Command Room for the purposes of monitoring fire alarms, communications and other building functions. Further, the Owner will permit the Hoffman Estates Fire Department to park an ambulance in the dock area of the Facility.

8. The Operator will notify the Village thirty (30) days prior to any event covered by this Agreement with an estimate of staffing requirements. The number of fire or police personnel required for any event shall be finalized fourteen (14) days prior to the event.

9. The police and fire personnel employed by the Village under the terms hereof shall not be deemed to be agents or employees of the Owner or Operator and the Village hereby agrees to indemnify and hold Owner or Operator harmless for all actions, claims, causes of action, suits, damages and demands which may be brought against Owner or Operator as a result of the employment of said police or fire personnel or for any actions said police or fire personnel may undertake during said employment.

10. The term of this Agreement shall commence on the date hereof and shall expire on December 31, 2011. This Agreement may be cancelled by either party upon ninety (90) days notice and subject to renewal for five (5) year terms upon agreement and consent of the parties.

8/16/06

IN WITNESS WHEREOF, the parties hereto have set their hands and seals, and caused this instrument to be executed by their proper officers duly authorized to execute the same, the day and year first above written.

ATTEST:

VILLAGE:

VILLAGE OF HOFFMAN ESTATES

Village Clerk

By: William D. McLeod
Village President

ATTEST:

OWNER:

MADKATSTEP ENTERTAINMENT, LLC

Paralel K. Smith

By: [Signature] 8/1/06

ATTEST:

OPERATOR:

CCO ENTERTAINMENT, LLC

Paralel K. Smith

By: [Signature] 8/1/06

ALLOCATED TAX INCREMENT REVENUE AMOUNTS

YEAR	FISCAL YEAR	TAX LEVY YEAR	PHASE I		Portions of Column 1 Amounts which are Subject to Disbursement to the Village	(Amount for Taxing Districts) DIFFERENCE	PERCENTAGE OF PHASE II TAX INCREMENT REVENUES WHICH ARE TO BE PAID TO TAXING DISTRICTS
			COLUMN 1	COLUMN 2			
			Total Amount of Phase I Tax Increment Revenues which are to be Received and Deposited in Fund for Benefit of Village and Other Taxing Districts				
1st Year of Pmt	1994	1993	\$2,000,000	\$1,500,000	\$500,000	15	
2nd	1995	1994	2,100,000	1,575,000	525,000	15	
3rd	1996	1995	2,205,000	1,653,750	551,250	15	
4th	1997	1996	2,315,250	1,736,438	578,812	15	
5th	1998	1997	2,431,013	1,823,260	607,753	15	
6th	1999	1998	3,000,000	2,250,000	750,000	20	
7th	2000	1999	3,150,000	2,362,500	787,500	20	
8th	2001	2000	3,307,500	2,480,625	826,875	20	
9th	2002	2001	3,472,875	2,604,656	868,219	20	
10th	2003	2002	3,646,519	2,734,889	911,630	20	
11th	2004	2003	3,828,845	2,871,634	957,211	25	
12th	2005	2004	4,020,287	3,015,215	1,005,072	25	
13th	2006	2005	4,221,301	3,165,976	1,055,325	25	
14th	2007	2006	4,432,366	3,324,275	1,108,091	25	
15th	2008	2007	4,653,985	3,490,488	1,163,497	25	
16th	2009	2008	4,886,684	3,665,013	1,221,671	30	
17th	2010	2009	5,131,018	3,848,264	1,282,754	30	
18th	2011	2010	5,387,569	4,040,677	1,346,892	30	
19th	2012	2011	5,656,947	4,242,711	1,414,236	30	
20th	2013	2012	5,939,795	4,454,846	1,484,949	30	

**2005 EDA SENIOR LIEN BOND REFUNDING
DEBT SERVICE SAVINGS AMOUNT**

<u>Bond Year</u> <u>Ending 12/31</u>	<u>Amount</u>
2006	\$445,547
2007	\$311,615
2008	\$330,840
2009	\$355,688
2010	\$1,881,309

**NORTHWEST CENTRAL 9-1-1 SYSTEM
HOFFMAN ESTATES 9-1-1 SURCHARGE DISTRIBUTION WORKSHEET**

Remittances for the Collection Month of: May 2009 (June 2009 Deposits)

Carrier	No. of Network Connections	Amount of Surcharge	Less Uncollected	Less Teleco. Adm Fee	Net Remittance	Northwest Central Share	Village Share
8 x 8	1	\$0.84		\$0.03	\$0.81	\$0.29	\$0.52
A.C.N.	1	\$0.84		\$0.03	\$0.81	\$0.29	\$0.52
Access One	93	\$78.12		\$2.34	\$75.78	\$26.97	\$48.81
AT&T Communication of IL	16	\$13.06		\$0.39	\$13.04	\$4.64	\$8.40
Broadwing	402	\$337.68		\$10.13	\$327.55	\$116.58	\$210.97
Cbeyond Communications	261	\$219.24		\$6.58	\$212.66	\$75.69	\$136.97
Chicago SMSA	12	\$10.08		\$0.30	\$9.78	\$3.48	\$6.30
Cimco	1,194	\$1,002.96		\$30.09	\$972.53	\$346.26	\$626.27
Clear Rate Communications	2	\$1.68		\$0.05	\$1.63	\$0.58	\$1.05
Comcast IP Phone II	4,362	\$3,664.08		\$109.92	\$3,554.16	\$1,264.98	\$2,289.18
Data Net (March)	31	\$26.04		\$0.78	\$25.26	\$8.99	\$16.27
Data Net (April)	31	\$26.04		\$0.78	\$25.26	\$8.99	\$16.27
Globalcom	11	\$9.24		\$0.28	\$8.96	\$3.19	\$5.77
Hello Depot (Think 12)	4	\$3.36		\$0.10	\$3.26	\$1.16	\$2.10
Illinois Telephone	11	\$9.24		\$0.00	\$9.24	\$3.19	\$6.05
Level 3 Communications	198	\$166.32		\$4.99	\$161.33	\$57.42	\$103.91
Lightyear	1	\$0.84		\$0.03	\$0.81	\$0.29	\$0.52
MCImetro	546	\$458.64		\$13.76	\$445.03	\$158.34	\$286.69
McLeod	253	\$212.52		\$6.38	\$206.14	\$73.37	\$132.77
Paetec	301	\$252.84		\$0.00	\$252.84	\$87.29	\$165.55
Royal	44	\$36.96		\$1.11	\$35.85	\$12.76	\$23.09
SBC (AT&T)	16,361	\$13,743.24		\$412.30	\$13,331.19	\$4,744.78	\$8,586.41
Sage (April)	12	\$10.08		\$0.30	\$9.78	\$3.48	\$6.30
Sage (May)	10	\$8.40		\$0.25	\$8.15	\$2.90	\$5.25
Talk America	50	\$42.00		\$1.26	\$40.91	\$14.50	\$26.41
TCG Illinois	401	\$336.84		\$10.11	\$326.73	\$116.29	\$210.44
Trans National Comm	4	\$3.36		\$0.10	\$3.26	\$1.16	\$2.10
United Comm.	195	\$163.80		\$1.64	\$162.15	\$56.55	\$105.60
XO Illinois	175	\$147.00		\$4.41	\$142.59	\$50.75	\$91.84
Total	24,983	\$20,985.34		\$618.42	\$20,367.50	\$7,245.16	\$13,122.33



Federal Equitable Sharing Agreement

VALID THRU SEPTEMBER 30, 2008



Law Enforcement Agency: Hoffman Estates (Illinois) Police Dept. Check if New Participant

Police Department Sheriff's Office/Department Task Force (attach list of members) Prosecutor's Office Other _____

Contact Person: Lt. Ted S Bos E-mail Address: Ted.Bos@HoffmanEstates.Org

Mailing Address: 1200 Gannon Dr . Hoffman Estates Illinois 60194
(Street) (City) (State) (Zip Code)

Telephone Number: (847) 882-1818 Fax Number: (847) 882-8423

Agency Fiscal Year Ends on: January 1 NCIC/ORI/Tracking No.: 110165000
(Month/Day)

This Federal Equitable Sharing Agreement entered into among (1) the Federal Government, (2) the above-stated law enforcement agency, and (3) the governing body sets forth the requirements for participation in the federal equitable sharing program and the restrictions upon the use of federally forfeited cash, property, proceeds, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By their signatures, the parties agree that they will be bound by the statutes and guidelines that regulate shared assets and the following requirements for participation in the federal equitable sharing program.

1. **Submission.** The Federal Equitable Sharing Agreement and the Federal Annual Certification Report must be submitted to both the Department of Justice and the Department of the Treasury with a copy provided to the U.S. Attorney in the district in which the recipient law enforcement agency is located, in accordance with the instructions received from the respective departments or as outlined in their equitable sharing guidelines.

Asset Forfeiture and Money Laundering Section
U.S. Department of Justice
10th and Constitution Avenue, NW
Bond Building, 10th Floor
Washington, DC 20530
Fax: (202) 616-1344
E-mail address: afmls.aca@usdoj.gov

Executive Office for Asset Forfeiture
U.S. Department of the Treasury
740 15th Street, NW
Suite 700
Washington, DC 20220
Fax: (202) 622-9610
E-mail address: treas.aca@teonf.treas.gov

2. **Signatories.** This agreement must be signed by the head of the law enforcement agency and the head of the governing body. Examples of law enforcement agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, chairperson, secretary, city attorney, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, director, secretary, administrator, commissioner, and governor. Receipt of the signed agreement is a prerequisite to receiving any equitably shared cash, property, or proceeds.
3. **Uses.** Any shared asset shall be used for law enforcement purposes in accordance with the statutes and guidelines that govern equitable sharing and as specified in the equitable sharing request (either a DAG-71 or a TDF 92-22.46) submitted by the requesting agency.
4. **Transfers.** Before the undersigned law enforcement agency transfers cash, property, or proceeds to other state or local law enforcement agencies, it must verify first that the receiving agency has a current and valid Federal Equitable Sharing Agreement on file with both the Department of Justice and the Department of the Treasury. If there is no agreement on file, the undersigned law enforcement agency must obtain one from the receiving agency and forward it to the Department of Justice and the Department of the Treasury as in item 1. A list of recipients and the amount transferred must be attached to the Federal Annual Certification Report.

April 2005

5. **Internal Controls.** The parties agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. The recipient agency shall establish a separate revenue account or accounting code for state, local, Department of Justice, and Department of the Treasury forfeiture funds. Interest income generated must be accounted for in the appropriate federal forfeiture fund account.

The parties agree that such accounting will be subject to the standard accounting requirements and practices employed for other public monies as supplemented by requirements set forth in the current edition of the Department of Justice's *A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies (Justice Guide)*, and the Department of the Treasury's *Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide)*. The accounting of shared funds must be reported on the Annual Certification Report.

The misuse or misapplication of shared resources or the supplantation of existing resources with shared assets is prohibited. Failure to comply with any provision of this agreement shall subject the recipient agency to the sanctions stipulated in the current edition of the *Justice* or *Treasury Guides*, depending on the source of the funds or property.

6. **Federal Annual Certification Report.** The recipient agency shall submit an Annual Certification Report to the Department of Justice and the Department of the Treasury (at the addresses shown in item 1) and a copy to the U.S. Attorney in the district in which the recipient agency is located. The certification must be submitted in accordance with the instructions received from the respective departments or as outlined in the *Justice* or *Treasury Guides*. Receipt of the certification report is a prerequisite to receiving any equitably shared cash, property, or proceeds.

7. **Audit Report.** Audits will be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Circular A-133. The Department of Justice and the Department of the Treasury reserve the right to conduct periodic random audits.

- 8a. **During the past 3 years, has your agency been found in violation of, or entered into a settlement agreement pursuant to, any nondiscrimination law in federal or state court, or before an administrative agency?**

Yes No (If you answered yes, attach relevant information. See instructions.)

- 8b. **Are there pending in a federal or state court, or before any federal or state administrative agency, proceedings against your agency alleging discrimination?**

Yes No (If you answered yes, attach relevant information. See instructions.)

The undersigned certify that the recipient agency is in compliance with the nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity.

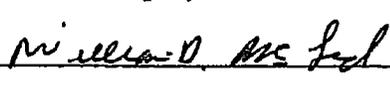
Under penalty of perjury, the undersigned officials certify that the recipient state or local law enforcement agency is in compliance with the provisions of the *Justice* and/or *Treasury Guides* and the National Code of Professional Conduct for Asset Forfeiture.

Name (Print or Type) Clinton J. Herdegen Date 4-27-05
Law Enforcement Agency Head

Signature: 

Title: Chief of Police

Name (Print or Type) William D. McLeod Date 4-27-05
Governing Body Head

Signature: 

Title: Mayor

This form is subject to the Freedom of Information Act and may be released under 5 U.S.C. § 552.
See www.usdoj.gov/criminal/afmls.html or www.treas.gov/offices/enforcement/taof for additional forms.

April 2005

PROMISSORY NOTE

\$458,523.89

January 11, 2006

FOR VALUE RECEIVED, the undersigned, Forte Investments, Inc., a corporation duly organized and existing under and by virtue of the laws of the State of Illinois, hereby promises to pay to THE ORDER OF THE VILLAGE OF HOFFMAN ESTATES, a municipal corporation of the State of Illinois, the principal sum of Four Hundred Fifty-eight Thousand Five Hundred Twenty-three and 89/100 DOLLARS (\$ 458,523.89), together with interest on the balance of principal from time-to-time unpaid at the rate of Five and 75/100ths percent (5.75 %) per annum, payable in instalments as follows: Eight Thousand Seven Hundred Ninety-four and 50/100 Dollars (\$ 8,794.50) on the 1st day of March, 2006, and Eight Thousand Seven Hundred Ninety-four and 50/100 Dollars (\$ 8,794.50) on the 1st day of each succeeding month thereafter until this note is fully paid, with a final payment of principal and interest, if not sooner paid, due February 1, 2011.

All such payments on account of the indebtedness evidenced by this note shall be first applied to interest on the unpaid principal balance and the remainder to principal. The principal of this note may be prepaid, in whole or in part, at any time without penalty.

All payments are to be made at such banking house or trust company in Hoffman Estates, Illinois, as the legal holder of this note may, from time to time, in writing appoint, and in the absence of such appointment, then at the office of the Village of Hoffman Estates, 1900 Hassell Road, Hoffman Estates, Illinois 60195.

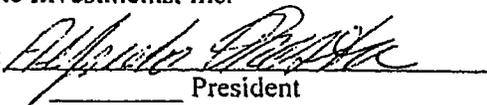
The payment of this note is secured by a mortgage bearing even date herewith, to the Village of Hoffman Estates, of real estate in the County of Cook, State of Illinois; and it is agreed that at the election of the holder or holders hereof, the principal sum remaining unpaid hereon, together with accrued interest, shall become due and payable at the place of payment aforesaid in case of default in the payment of principal or interest when due in accordance with the terms hereof which default shall occur and continue for more than ten days after the holder has given written notice to the maker hereof and made demand for payment, or in case default in the performance of any other agreement contained in said mortgage shall occur and continue for more than thirty days after the holder has given written notice to the maker hereof and made demand for performance.

If all or any part of the premises which is subject to the mortgage securing this note or any interest in said premises is sold or transferred without prior written consent of the holder hereof, the holder may, at the holder's option, require immediate payment in full of all sums due under this note and secured by the mortgage given to secure the obligations due under this note.

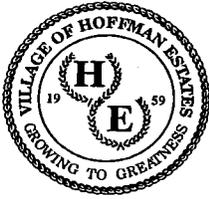
All parties hereto severally waive presentment for payment, notice of dishonor, protest and notice of protest.

Dated this 11th day of January, 2006, in Cook County, Illinois.

Forte Investments, Inc.

By: 

President



VILLAGE OF HOFFMAN ESTATES
FOOD & BEVERAGE TAX REMITTANCE FORM

For the Month Ending _____

Name of Business _____

Address _____ Phone _____

City Hoffman Estates State, Zip IL

Name of Preparer _____

Address _____ Phone _____

City _____ State, Zip _____

COMPUTATION OF TAX:

- 1. Gross Food & Beverage Receipts \$
2. Gross Tax - 2% of Line 1 \$
3. Late Payment Penalty (if applicable) \$
4. Total Amount Due (line 2 plus line 3) \$

Remittances are required monthly. Taxes must be paid on or before the 20th day of the month immediately following the month for which the return is being filed. A late payment equal to 2% of any unpaid tax may be added for each month late. Make check payable to: VILLAGE OF HOFFMAN ESTATES and mail it along with this form and a copy of the return filed with the IL Department of Revenue for sales within the Village covering the same reporting period to the address listed below.

ALL FIGURES ARE SUBJECT TO AUDIT.

I hereby affirm that the statements herein contained are taken from the books and records of the above listed establishment and are true and correct to the best of my knowledge.

Return Original with Payment and copy of IL return to:
Village of Hoffman Estates
Attn: Food & Beverage Tax
1900 Hassell Road
Hoffman Estates, IL 60169

Date

Signature

Printed Name

Title

If you have questions or would like this form e-mailed to you, please call 847-882-9100.

HOFFMAN ESTATES HOT LINE AGREEMENT

THIS AGREEMENT is made effective this 23rd day of January, 2006, by and between the Suburban Bus Division of the Regional Transportation Authority (hereinafter referred to as "Pace"), and the Village of Hoffman Estates (hereinafter referred to as "Village").

WHEREAS, the Village and Pace were co-applicants for a CMAQ funding grant and on January 29, 2001, the Chicago Area Transportation Study (CATS) approved such grant;

WHEREAS, the Village has requested Pace to provide service between the Barrington Metra Station and various destinations in Hoffman Estates, to the operation of the "Hot Line";

NOW THEREFORE, in consideration of the mutual promises hereinafter set forth, the parties agree as follows:

1. Description of Service: Pace shall provide service between the Barrington Metra Station and Barrington Road corridor businesses as shown in the attached Exhibits, consisting of one route.
2. Payment: The Village agrees to pay Pace \$47,518.00 annually (50% of the total annual operating costs of \$95,036.00) for the provision of service less any revenue collected by Pace. The total number of service hours may be adjusted upwards or downwards by mutual agreement of the parties. Such adjustment may be necessitated by changes in the companies participating in the "Hot Line" service. At least 30 days before the start date of a new year of service, Pace shall notify the Village of any changes in the hourly rate for the "Hot Line" service. Such changes will be based on Pace's actual costs to provide the service. Within 10 days following the close of each month of service, Pace shall send the Village an invoice for the previous month's "Hot Line" service, payable within 30 days of receipt.
3. Fares: No fare shall be charged for any rider who is an employee of any company financially participating in the "Hot Line" service provided such employee shows a Pace Easy Rider card. All other riders shall be charged a fare of \$1.25 per trip.
4. Term: The term of this Agreement is from January 1, 2006 through December 31, 2006 and shall automatically renew thereafter for one-year terms unless either party exercises their right to terminate this Agreement. Either party may terminate this Agreement upon 30 days written notice to the other party.
5. Service Provision: Pace shall not be responsible for any failure to provide the "Hot Line" service due to circumstances beyond its control. However, Pace shall make every reasonable effort to restore service as soon as practical under the circumstances. Pace shall have the right to make minor revisions to the "Hot Line" service during the term of this Agreement upon written notification to and concurrence by the Village.
6. Complete Agreement: This Agreement constitutes the entire agreement between the

parties hereto. Any proposed change to this Agreement shall be submitted to Pace for its prior approval. No modification, addition or deletion to this Agreement shall be effective unless and until such changes are reduced to writing and executed by the authorized officers of each party.

7. Notices: All notices due to the other party shall be delivered as follows unless and until otherwise directed:

If to Pace:

Pace
550 W. Algonquin Road
Arlington Heights, IL 60005
Attn: Executive Director

If to the Village:

Village of Hoffman Estates
1900 Hassell Road
Hoffman Estates, IL 60195
Attn: Village Manager

8. Governing Law: This Agreement shall be construed in accordance with the laws of the State of Illinois.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be made effective as of the date set forth above and executed by their duly authorized officials.

PACE

By:



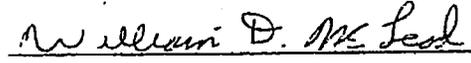
Thomas J. Ross
Executive Director

Date:

1/23/16

VILLAGE OF HOFFMAN ESTATES

By:



Title: VILLAGE PRESIDENT

Date:

Village of Hoffman Estates, Illinois
IS User Charge by Department
2009 Allocation

**PLEASE NOTE: DECEMBER AMOUNTS ARE DIFFERENT DUE TO ROUNDING.

Account Number	Department	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Contractual Services															
General Government - Administration															
01101224-4583	IS User Charges	86,760	7,230	7,230	7,230	7,230	7,230	7,230	7,230	7,230	7,230	7,230	-	-	72,300
Finance															
01101424-4583	IS User Charges	70,430	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	-	-	56,700
Village Clerk															
01101524-4583	IS User Charges	14,290	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	-	-	11,900
HRM															
01101624-4583	IS User Charges	18,370	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	-	-	15,300
Police - Administration															
01201224-4583	IS User Charges	402,810	33,570	33,570	33,570	33,570	33,570	33,570	33,570	33,570	33,570	33,570	3,010	-	338,710
Fire - Administration															
01301224-4583	IS User Charges	308,270	25,690	25,690	25,690	25,690	25,690	25,690	25,690	25,690	25,690	25,690	-	-	256,900
Public Works - Administration															
01401224-4583	IS User Charges	87,770	7,310	7,310	7,310	7,310	7,310	7,310	7,310	7,310	7,310	7,310	-	-	73,100
Development Services - Admin															
01501224-4583	IS User Charges	41,860	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	-	-	34,900
Development Services - Code															
01505124-4583	IS User Charges	37,770	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	-	-	31,500
Development Services - Transp/Eng															
01505224-4583	IS User Charges	50,010	4,170	4,170	4,170	4,170	4,170	4,170	4,170	4,170	4,170	4,170	-	-	41,700
Health & Human Services															
01555624-4583	IS User Charges	32,660	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	-	-	27,200
EDA - Administration															
06750024-4583	IS User Charges	3,070	260	260	260	260	260	260	260	260	260	260	260	-	2,860
47000013-3434	TOTALS	1,154,070	96,180	96,180	96,180	96,180	96,180	96,180	96,180	96,180	96,180	96,180	3,270	-	965,070
Interfunds															
	Debit	47-0501	95,920	95,920	95,920	95,920	95,920	95,920	95,920	95,920	95,920	95,920	3,010	-	-
	Credit	01-0547	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(95,920)	(3,010)	-	-
	Debit	47-0506	260	260	260	260	260	260	260	260	260	260	260	-	-
	Credit	06-0547	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	-	-