REVENUE MANUAL

2003 - 2014

VILLAGE OF HOFFMAN ESTATES

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.

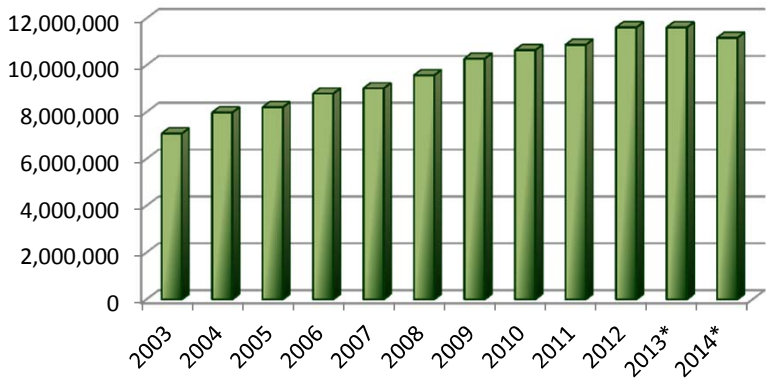
ACCOUNT TITLE:	**Property Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3101

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
2003	7,076,498	
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	10,276,657	7.5%
2010	10,636,766	3.5%
2011	10,866,208	2.2%
2012	11,607,798	6.8%
2013*	11,606,620	0.0%
2014*	11,164,090	-3.8%

**2013 and 2014 are budget numbers.*

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.

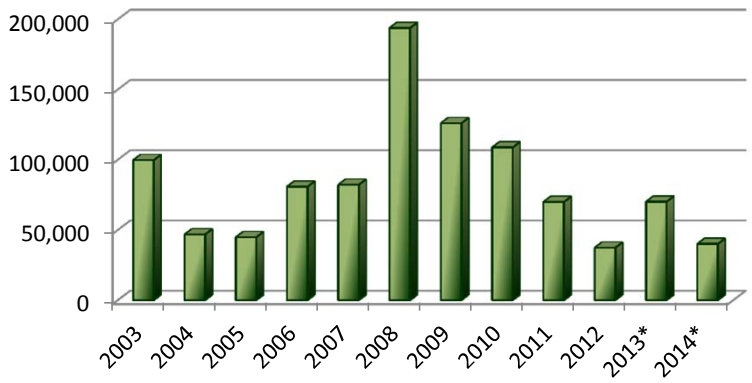
ACCOUNT TITLE:	**Property Tax, Prior Years**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3102

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
2003	99,662	
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	125,913	-35.0%
2010	108,677	-13.7%
2011	69,866	-35.7%
2012	37,294	-46.6%
2013*	70,000	87.7%
2014*	40,000	-42.9%

**2013 and 2014 are budget numbers.*

Tax imposed upon the use and privilege of renting, leasing or letting rooms in a motel or hotel within the Village. The rate was increased from 5% to 6% effective January 1, 2008. There is a 1% processing fee the remitter may withhold.

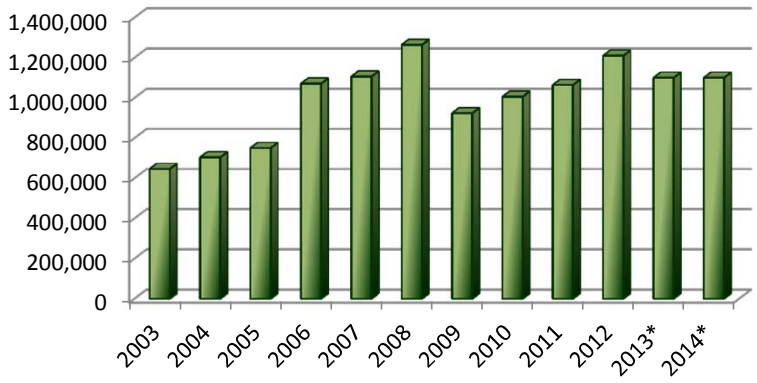
ACCOUNT TITLE:	**Hotel Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3103

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
2003	645,582	
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	923,549	-26.9%
2010	1,005,562	8.9%
2011	1,064,067	5.8%
2012	1,209,627	13.7%
2013*	1,100,000	-9.1%
2014*	1,100,000	0.0%

**2013 and 2014 are budget numbers.*

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 the seller of the real estate and is needed to file the deed with the county.

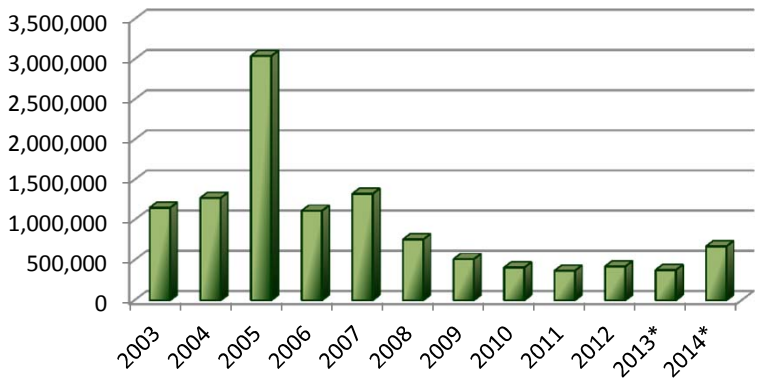
ACCOUNT TITLE:	**Real Estate Transfer Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3104

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
2003	1,150,049	
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	510,990	-32.4%
2010	406,333	-20.5%
2011	366,253	-9.9%
2012	419,814	14.6%
2013*	375,000	-10.7%
2014*	670,000	78.7%

**2013 and 2014 are budget numbers.*

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.

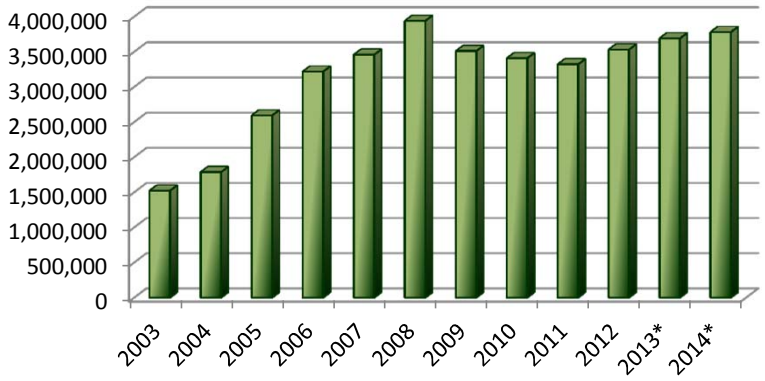
ACCOUNT TITLE:	**Home Rule Sales Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3105

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	1,520,830	
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	3,508,616	-10.9%
2010	3,406,116	-2.9%
2011	3,319,905	-2.5%
2012	3,529,589	6.3%
2013*	3,689,600	4.5%
2014*	3,778,400	2.4%

**2013 and 2014 are budget numbers.*

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.

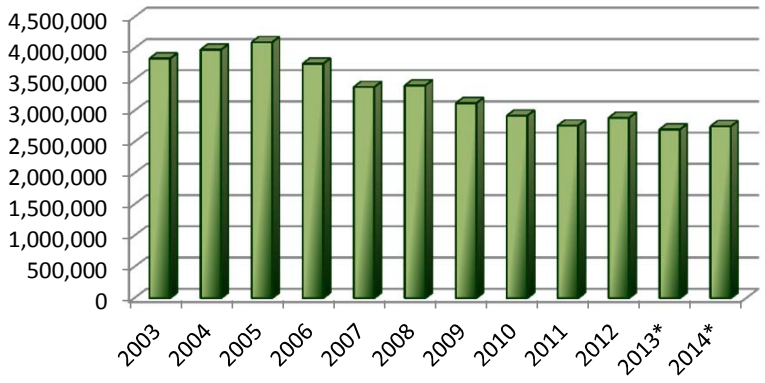
ACCOUNT TITLE:	**Telecommunications Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3108

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
2003	3,835,027	
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	3,119,398	-8.4%
2010	2,919,649	-6.4%
2011	2,760,859	-5.4%
2012	2,885,633	4.5%
2013*	2,700,000	-6.4%
2014*	2,750,000	1.9%

**2013 and 2014 are budget numbers.*

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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

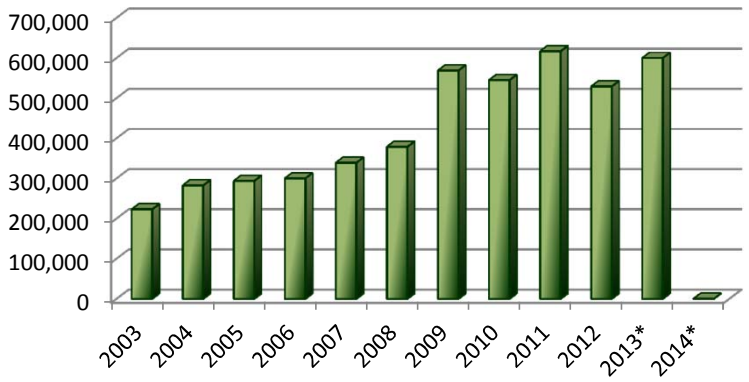
ACCOUNT TITLE:	**EDA Property Tax Surplus**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3110

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
2003	222,999	
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	568,850	50.2%
2010	544,955	-4.2%
2011	616,814	13.2%
2012	529,127	-14.2%
2013*	600,000	13.4%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

The surplus property taxes received in the Barrington/Higgins TIF Fund have to be returned to Cook County for distribution to the taxing districts. This is the Village's portion of that surplus. It is not distributed to other funds.

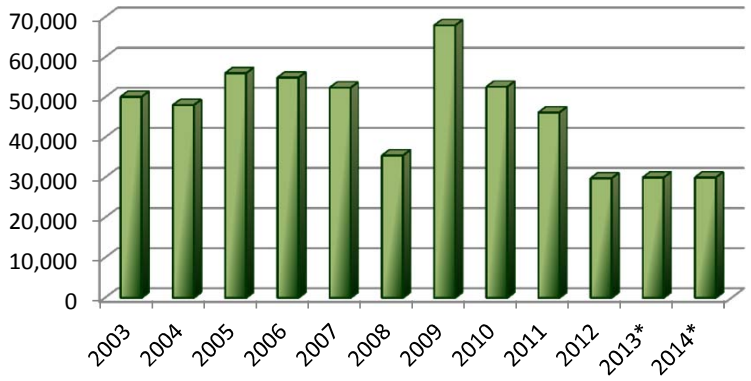
ACCOUNT TITLE:	**Barrington/Higgins Property Tax**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3111

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:	Cook County Treasurer

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	50,119	
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	67,923	91.4%
2010	52,605	-22.6%
2011	46,209	-12.2%
2012	29,793	-35.5%
2013*	30,000	0.7%
2014*	30,000	0.0%

**2013 and 2014 are budget numbers.*

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.

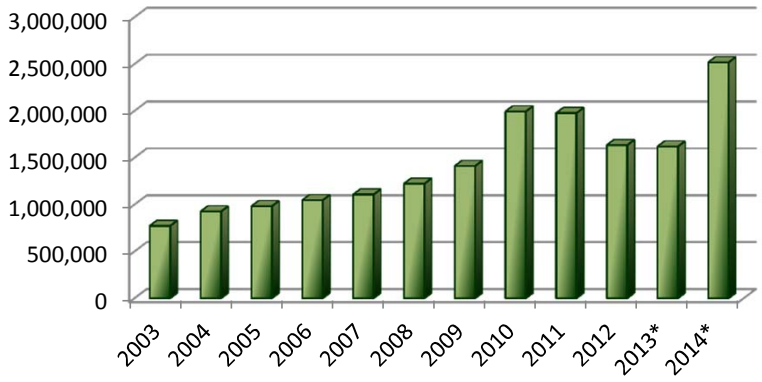
ACCOUNT TITLE:	**Property Tax, Fire Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3112

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
2003	771,633	
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	1,409,884	15.5%
2010	1,992,318	41.3%
2011	1,975,214	-0.9%
2012	1,633,249	-17.3%
2013*	1,617,950	-0.9%
2014*	2,516,350	55.5%

**2013 and 2014 are budget numbers.*

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.

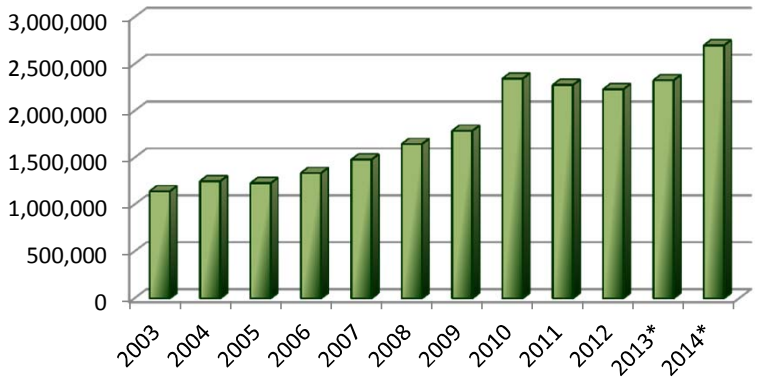
ACCOUNT TITLE:	**Property Tax, Police Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3113

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
2003	1,140,603	
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	1,785,855	8.6%
2010	2,343,127	31.2%
2011	2,275,714	-2.9%
2012	2,229,322	-2.0%
2013*	2,325,870	4.3%
2014*	2,697,480	16.0%

**2013 and 2014 are budget numbers.*

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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

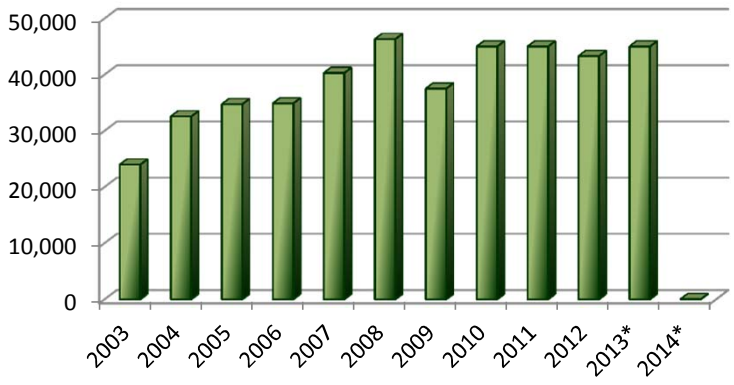
ACCOUNT TITLE:	**EDA Property Tax Surplus, Fire Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3114

LEGAL AUTHORIZATION FOR COLLECTION:	Sears EDA Agreement, 1990; Federal: 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
2003	23,969	
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%
2011	45,000	0.0%
2012	43,292	-3.8%
2013*	45,000	3.9%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

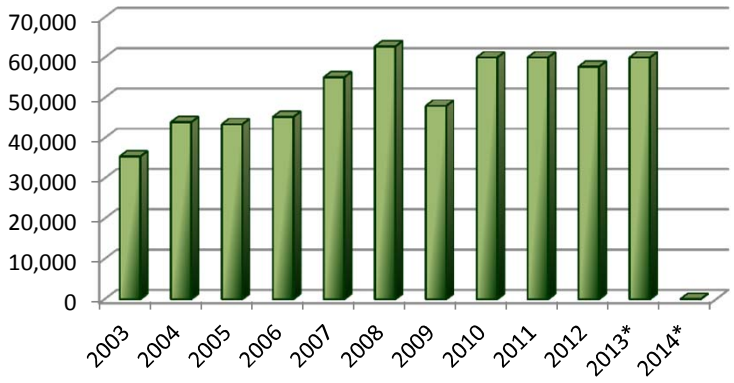
ACCOUNT TITLE:	**EDA Property Tax Surplus, Police Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3115

LEGAL AUTHORIZATION FOR COLLECTION:	Sears EDA Agreement, 1990; Federal: 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
2003	35,431	
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%
2011	60,000	0.0%
2012	57,723	-3.8%
2013*	60,000	3.9%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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

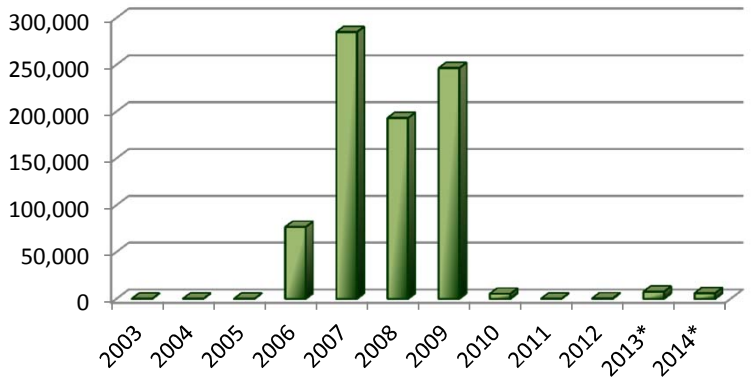
An entertainment tax of 6% is collected on the fee that is charged on the admission to any amusement and entertainment in the Village. For any licensed concert presented in an outdoor venue, the entertainment tax collected is 4% of the cost of admission. Entertainment includes any amusement device or any athletic contest, event, activity, exhibition, performance, presentation or show for entertainment purposes that is exhibited or staged in the Village. This tax was imposed in October of 2006. In 2009, half of the entertainment tax related from the Sears Centre Arena was booked to Fund 41. As of 2010, this account only collects entertainment tax that is not related to the Sears Centre Arena.

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 of the tax return. 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
2003	-	
2004	-	N/A
2005	-	N/A
2006	76,657	N/A
2007	284,735	100.0%
2008	193,015	-32.2%
2009	246,303	27.6%
2010	5,342	-97.8%
2011	-	-100.0%
2012	440	N/A
2013*	7,500	100.0%
2014*	6,000	-20.0%

**2013 and 2014 are budget numbers.*

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 Fire Pension Fund. 2011 is the first year that prior year property taxes is separate in the Fire Pension Fund.

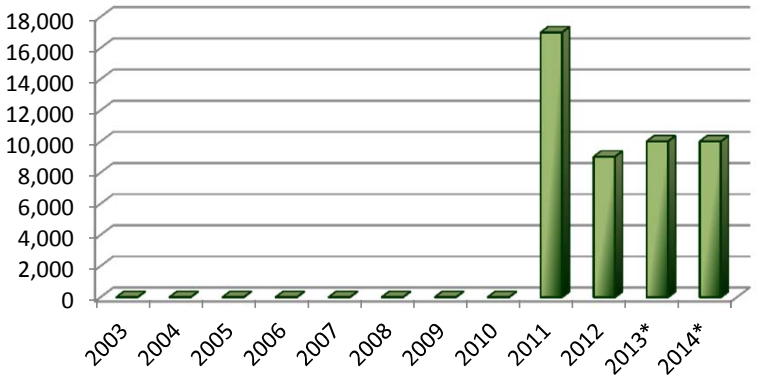
ACCOUNT TITLE:	**Property Tax, Prior Years Fire Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3122

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
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	17,000	N/A
2012	9,023	100.0%
2013*	10,000	10.8%
2014*	10,000	0.0%

**2013 and 2014 are budget numbers.*

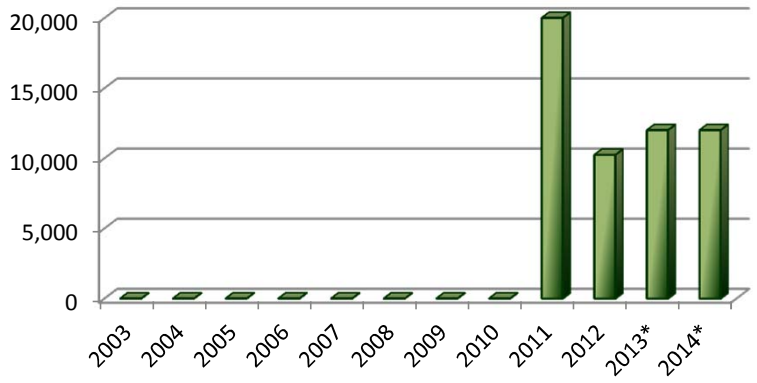
Due to property tax appeals, etc., some tax remittances are late. These late property taxes are divided based on the appropriate year's distribution for property taxes to the Police Pension Fund. 2011 is the first year that prior year property taxes is separate in the Police Pension Fund.

ACCOUNT TITLE:	**Property Tax, Prior Years Police Pension**
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3123

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
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	20,000	N/A
2012	10,237	100.0%
2013*	12,000	17.2%
2014*	12,000	0.0%

**2013 and 2014 are budget numbers.*

Every owner or operator of a truck or bus shall be required to pay a license fee for the use of the vehicle on any public street or highway within the Village. These licenses must be renewed every year.

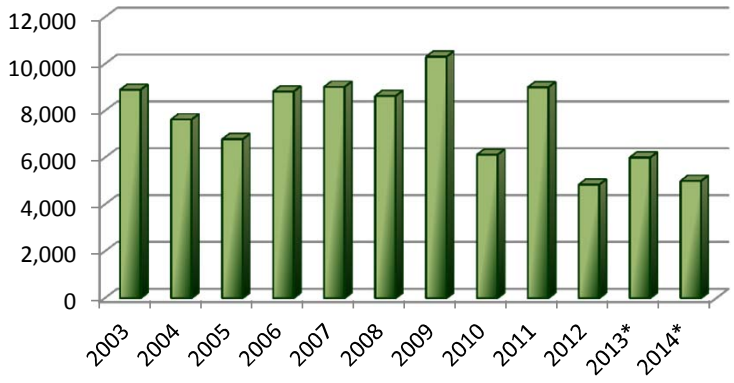
ACCOUNT TITLE:	**Vehicle Licenses**
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3201

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
2003	8,893	
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	10,305	19.4%
2010	6,120	-40.6%
2011	9,000	47.1%
2012	4,845	-46.2%
2013*	6,000	23.8%
2014*	5,000	-16.7%

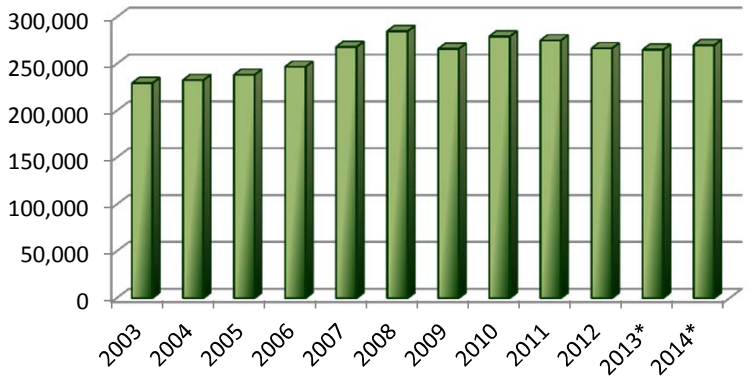
**2013 and 2014 are budget numbers.*

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
2003	229,384	
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	266,068	-6.6%
2010	279,303	5.0%
2011	275,000	-1.5%
2012	266,610	-3.1%
2013*	265,000	-0.6%
2014*	270,000	1.9%

**2013 and 2014 are budget numbers.*

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. The amount is determined based on the class of the license.

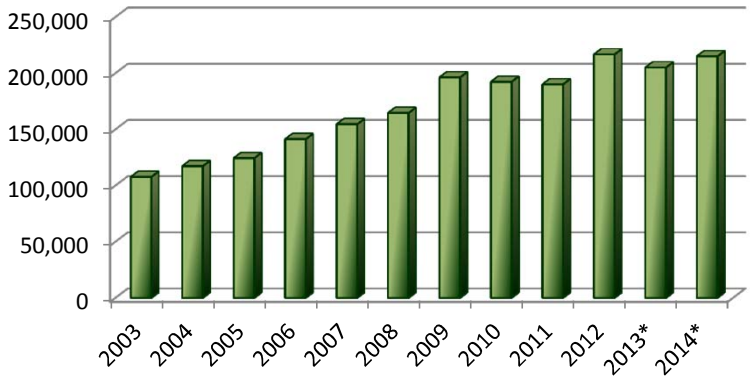
ACCOUNT TITLE:	**Liquor Licenses**
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3203

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
2003	107,638	
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	196,224	19.2%
2010	192,297	-2.0%
2011	190,000	-1.2%
2012	216,646	14.0%
2013*	205,000	-5.4%
2014*	215,000	4.9%

**2013 and 2014 are budget numbers.*

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.

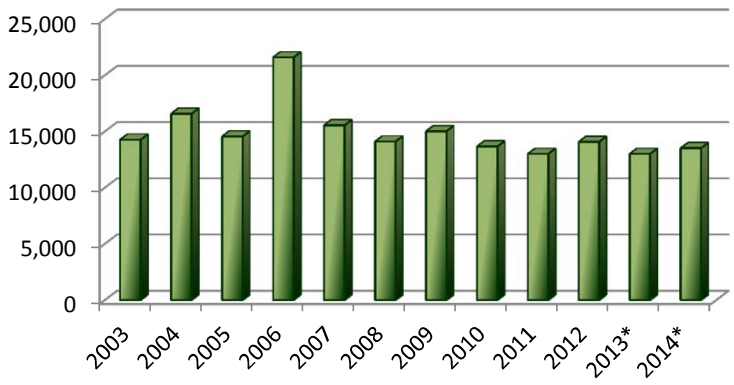
ACCOUNT TITLE:	**Animal Licenses**
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3204

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 10/31; 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
2003	14,257	
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	15,012	6.5%
2010	13,654	-9.0%
2011	13,000	-4.8%
2012	14,069	8.2%
2013*	13,000	-7.6%
2014*	13,500	3.8%

**2013 and 2014 are budget numbers.*

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.

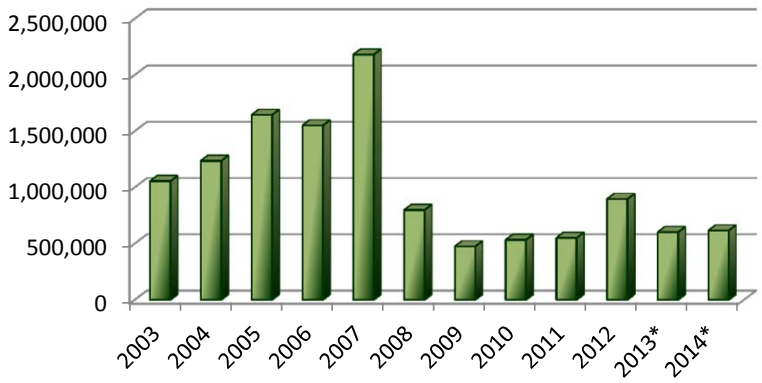
ACCOUNT TITLE:	**Building Permits**
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3205

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 for when permit is picked up for residential permits; commercial permit applications are often submitted for review with deposit, and then balance paid for when the permit is picked up. Elevator inspections are invoiced by the Finance Department semi-annually.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	1,053,649	
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	474,082	-40.6%
2010	532,317	12.3%
2011	550,000	3.3%
2012	894,831	62.7%
2013*	600,000	-32.9%
2014*	615,000	2.5%

**2013 and 2014 are budget numbers.*

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.

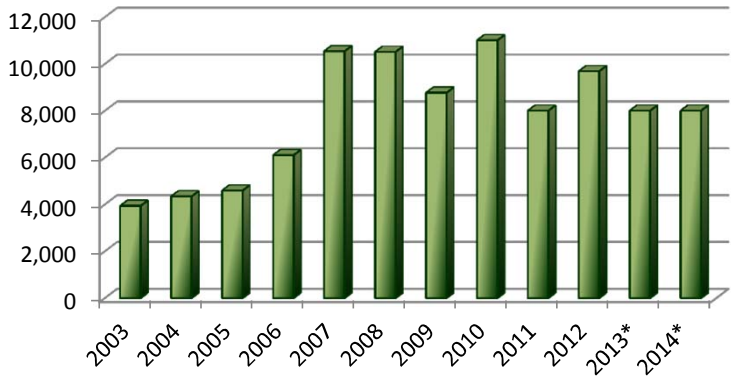
ACCOUNT TITLE:	**Taxi/Livery Licenses**
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3206

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
2003	3,935	
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	8,765	-16.6%
2010	11,005	25.6%
2011	8,000	-27.3%
2012	9,685	21.1%
2013*	8,000	-17.4%
2014*	8,000	0.0%

**2013 and 2014 are budget numbers.*

Sales 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.

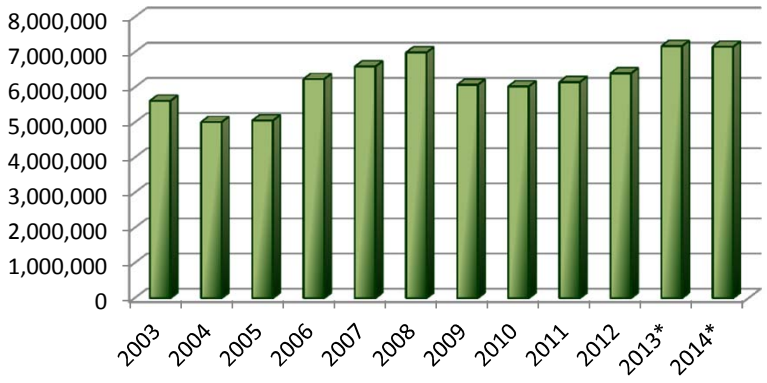
ACCOUNT TITLE:	**Sales Tax**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3301

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:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	5,613,415	
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	6,069,965	-13.2%
2010	6,026,619	-0.7%
2011	6,150,000	2.0%
2012	6,396,370	4.0%
2013*	7,175,200	12.2%
2014*	7,153,600	-0.3%

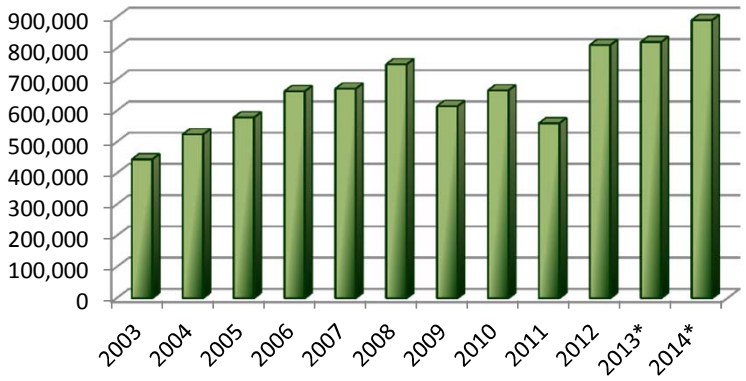
**2013 and 2014 are budget numbers.*

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:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	444,409	
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	614,640	-17.9%
2010	665,122	8.2%
2011	560,000	-15.8%
2012	810,403	44.7%
2013*	820,000	1.2%
2014*	890,000	8.5%

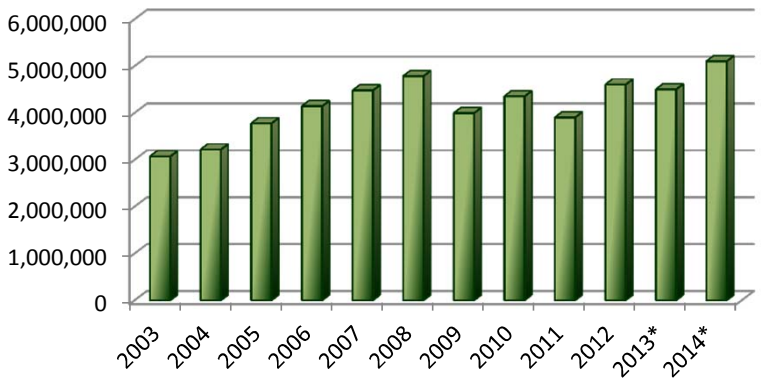
**2013 and 2014 are budget numbers.*

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. As of January 1, 2011, the tax imposed on every individual, trust and estate is 5% of net income, and corporations at 7.0% of net income. Prior to 2011, the tax on every individual, trust and estate was 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:	State: 35 ILCS 5/201
COLLECTING AGENCY:	Illinois Department of Revenue, Local Tax Allocation Division
COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	3,067,177	
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	3,991,678	-16.5%
2010	4,350,948	9.0%
2011	3,900,000	-10.4%
2012	4,600,918	18.0%
2013*	4,500,000	-2.2%
2014*	5,098,400	13.3%

**2013 and 2014 are budget numbers.*

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.

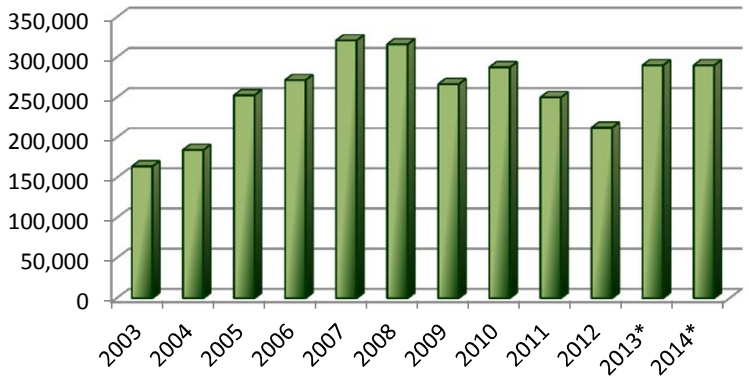
ACCOUNT TITLE:	**Replacement Tax**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3304

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

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

COLLECTION SCHEDULE:	Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	164,026	
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	266,456	-15.7%
2010	287,434	7.9%
2011	250,000	-13.0%
2012	212,074	-15.2%
2013*	290,000	36.7%
2014*	290,000	0.0%

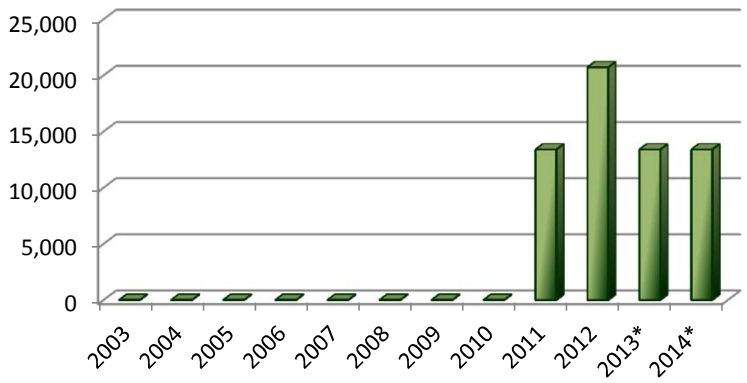
**2013 and 2014 are budget numbers.*

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, in which the Police Pension Fund is allocated 5.2% of the total replacement tax collected.

ACCOUNT TITLE:	**Replacement Tax, Police Pension**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3304.2

LEGAL AUTHORIZATION FOR COLLECTION:	State: 30 ILCS 115/12
COLLECTING AGENCY:	Illinois Department of Revenue, Replacement Tax Certification Division
COLLECTION SCHEDULE:	Allocation journal entry booked quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	13,400	100.0%
2012	20,725	54.7%
2013*	13,400	-35.3%
2014*	13,400	0.0%

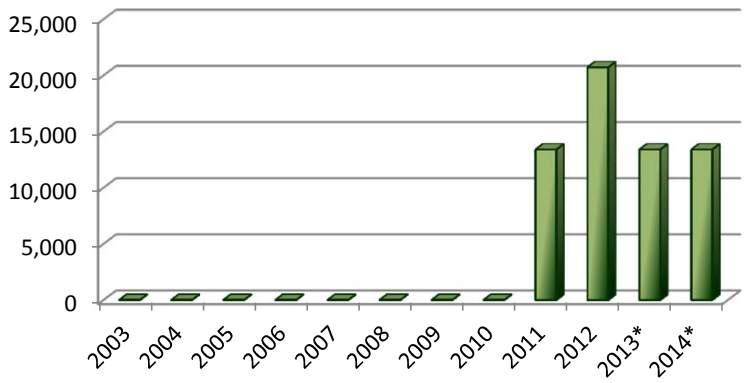
**2013 and 2014 are budget numbers.*

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, in which the Fire Pension Fund is allocated 5.2% of the total replacement tax collected.

ACCOUNT TITLE:	**Replacement Tax, Fire Pension**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3304.3

LEGAL AUTHORIZATION FOR COLLECTION:	State: 30 ILCS 115/12
COLLECTING AGENCY:	Illinois Department of Revenue, Replacement Tax Certification Division
COLLECTION SCHEDULE:	Allocation journal entry booked quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	13,400	100.0%
2012	20,725	54.7%
2013*	13,400	-35.3%
2014*	13,400	0.0%

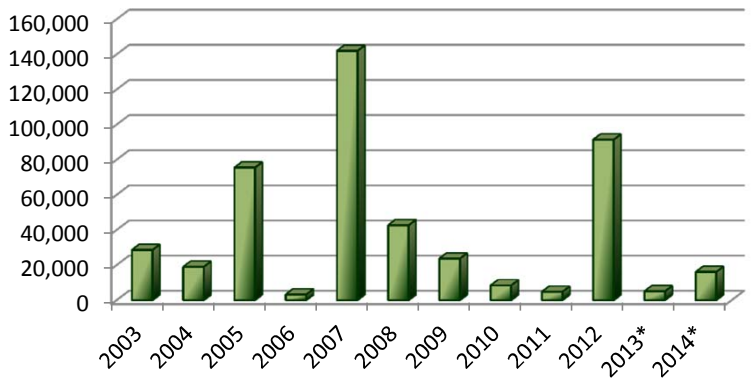
**2013 and 2014 are budget numbers.*

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

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
2003	28,588	
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	23,635	-44.6%
2010	8,350	-64.7%
2011	4,730	-43.4%
2012	91,331	1830.9%
2013*	5,000	-94.5%
2014*	16,000	220.0%

**2013 and 2014 are budget numbers.*

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, the exact amount is disbursed to the Foreign Fire Insurance Board.

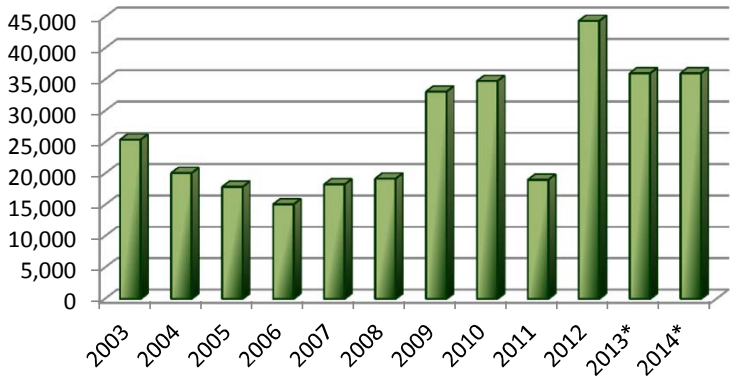
ACCOUNT TITLE:	**Foreign Fire Insurance Tax**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3306

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
2003	25,387	
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	33,061	72.5%
2010	34,759	5.1%
2011	19,000	-45.3%
2012	44,349	133.4%
2013*	36,000	-18.8%
2014*	36,000	0.0%

**2013 and 2014 are budget numbers.*

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 Equalized Assessment Valuation (EAV).

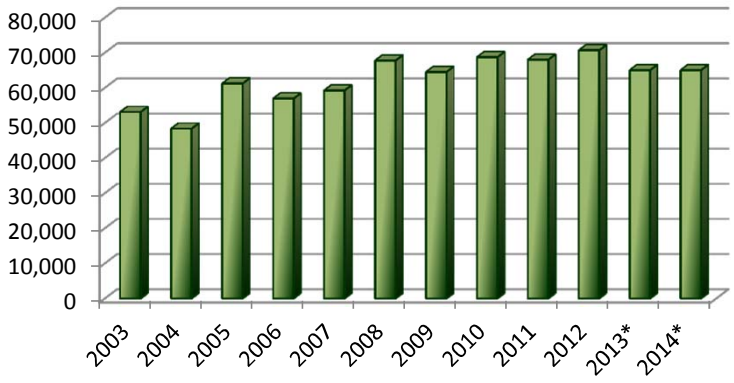
ACCOUNT TITLE:	**Fire Protection District**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3307

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
2003	53,080	
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	64,492	-4.8%
2010	68,707	6.5%
2011	68,000	-1.0%
2012	70,667	3.9%
2013*	65,000	-8.0%
2014*	65,000	0.0%

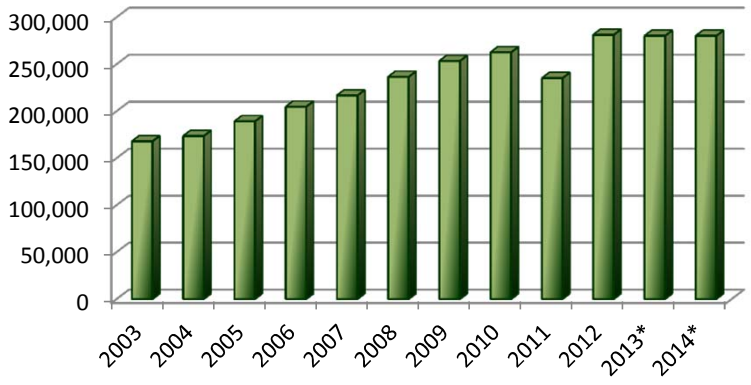
**2013 and 2014 are budget numbers.*

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
2003	167,870	
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	253,278	7.1%
2010	262,595	3.7%
2011	235,000	-10.5%
2012	281,122	19.6%
2013*	280,000	-0.4%
2014*	280,000	0.0%

**2013 and 2014 are budget numbers.*

Municipalities are entitled to a tax rebate on gasoline purchased that includes the Cook County tax. The tax rate as of December 31, 2008 is $0.06 per gallon. Every registered distributer or supplier of gasoline and diesel fuel must file a monthly return.

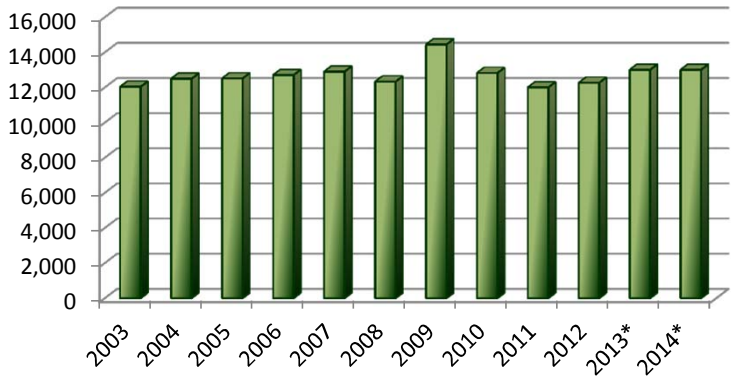
ACCOUNT TITLE:	**Cook County Gas Tax Rebate**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3311

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
2003	12,031	
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	14,442	17.2%
2010	12,819	-11.2%
2011	12,000	-6.4%
2012	12,263	2.2%
2013*	13,000	6.0%
2014*	13,000	0.0%

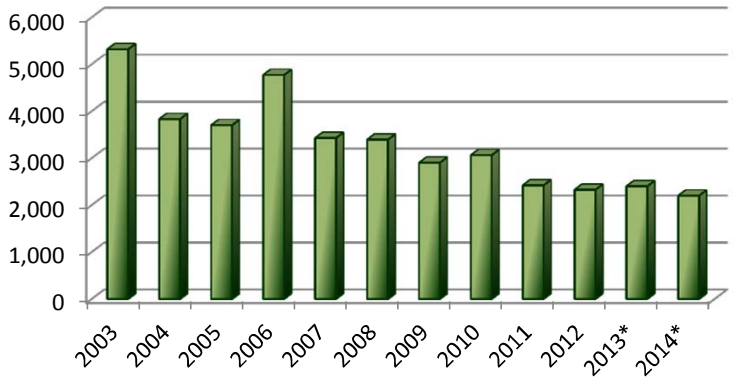
**2013 and 2014 are budget numbers.*

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
2003	5,317	
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	2,901	-14.5%
2010	3,064	5.6%
2011	2,420	-21.0%
2012	2,325	-3.9%
2013*	2,400	3.2%
2014*	2,200	-8.3%

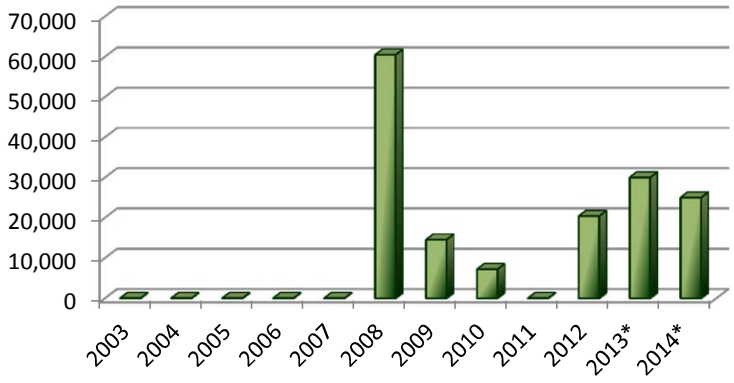
**2013 and 2014 are budget numbers.*

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 and 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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	60,460	100.0%
2009	14,547	-75.9%
2010	7,196	-50.5%
2011	-	-100.0%
2012	20,416	100.0%
2013*	30,000	46.9%
2014*	25,000	-16.7%

**2013 and 2014 are budget numbers.*

Grant money is received from the Kane-Cook Auto Theft Task Force to reimburse the Village for the expenses accrued while utilizing Village police officers. These expenses include salary, overtime and fringe benefits.

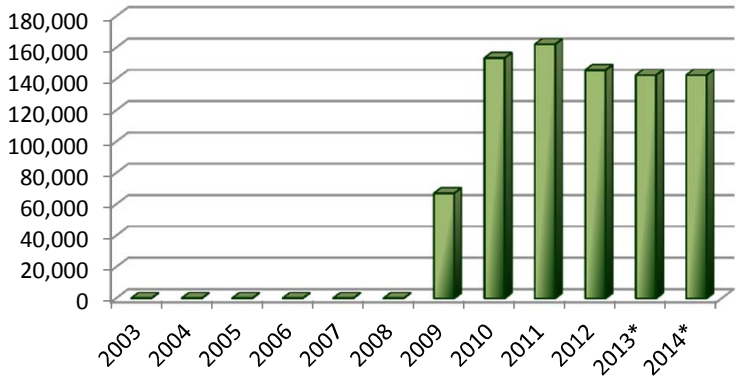
ACCOUNT TITLE:	**BATTLE Grant**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3325

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	67,026	100.0%
2010	153,416	128.9%
2011	162,160	5.7%
2012	145,658	-10.2%
2013*	142,500	-2.2%
2014*	142,500	0.0%

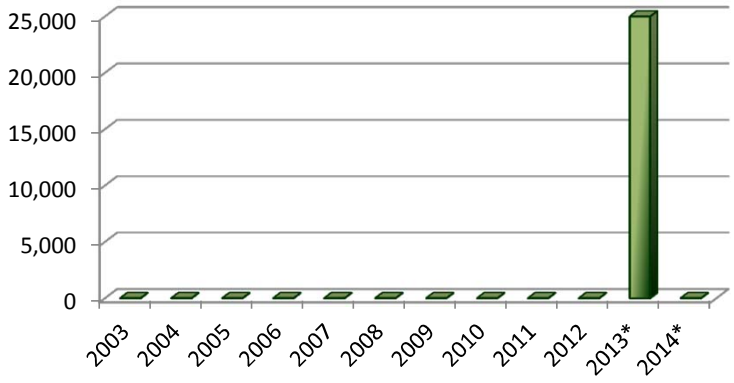
**2013 and 2014 are budget numbers.*

The STP Grant money received by the Village is for the improvement of roads, road infrastructure or traffic signals. The grant is being used for the construction of Hassell and Palatine Road.

ACCOUNT TITLE:	**STP Grant Revenue**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3326

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Police and General Government Departments
COLLECTION SCHEDULE:	Within 45-60 days of the Village submitting an invoice for reimbursement.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013*	25,000	100.0%
2014*	-	N/A

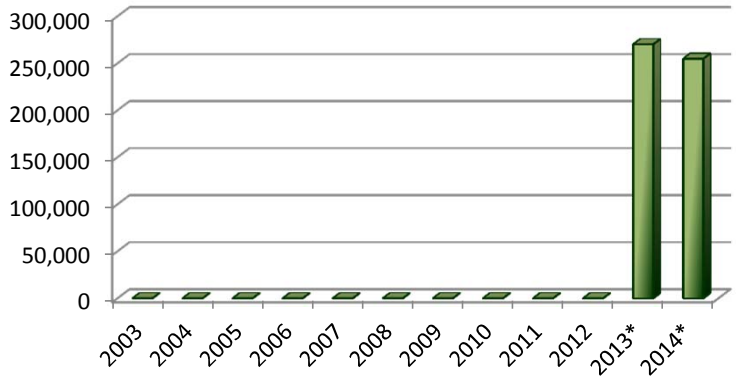
**2013 and 2014 are budget numbers.*

The Safer grant allows the Village to receive reimbursement for the salary of new hires for the Fire Department for a specified period of time. At the end of the grant the Village will have the option of hiring them or releasing them.

ACCOUNT TITLE:	**Safer Grant Revenue**
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3327

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Fire and General Government Departments
COLLECTION SCHEDULE:	Payment terms will be agreed upon at the incpetion of the grant. Either bi-weekly or monthly payments will be made.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013*	270,200	100.0%
2014*	254,900	-5.7%

**2013 and 2014 are budget numbers.*

All fees and costs related to the 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.

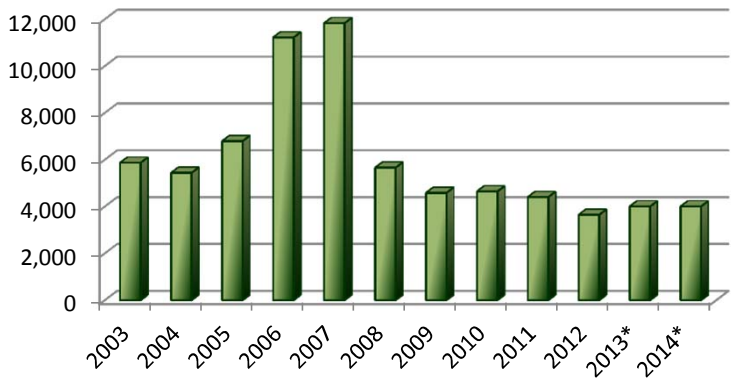
ACCOUNT TITLE:	**Plan Review Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3401

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
2003	5,865	
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	4,580	-19.0%
2010	4,640	1.3%
2011	4,400	-5.2%
2012	3,645	-17.2%
2013*	4,000	9.7%
2014*	4,000	0.0%

**2013 and 2014 are budget numbers.*

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.

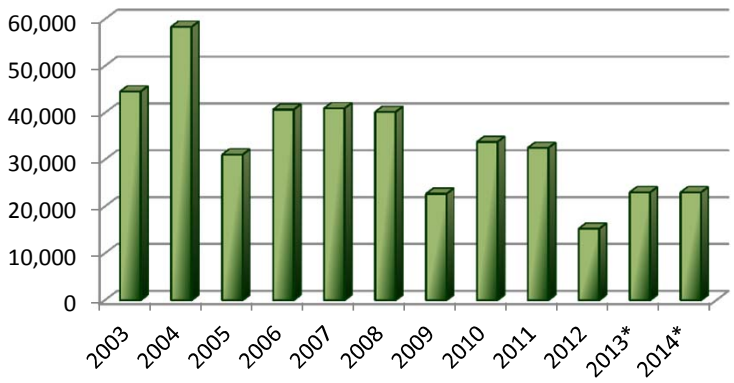
ACCOUNT TITLE:	**Hearing Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3402

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
2003	44,525	
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	22,690	-43.5%
2010	33,775	48.9%
2011	32,500	-3.8%
2012	15,250	-53.1%
2013*	23,000	50.8%
2014*	23,000	0.0%

**2013 and 2014 are budget numbers.*

Developers are charged a fee for plan reviews and construction inspections. 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.

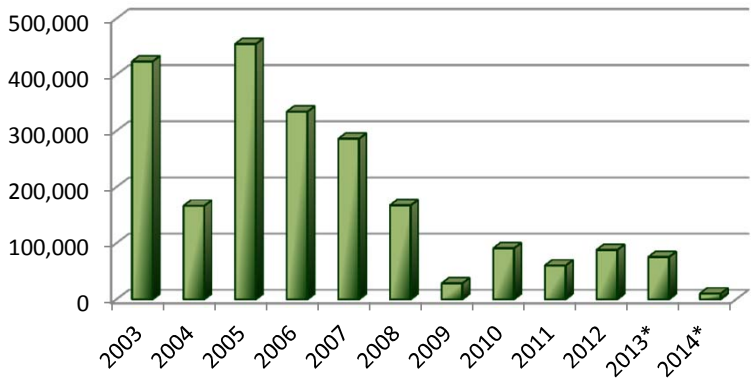
ACCOUNT TITLE:	**Engineering Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3404

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 buidling permit issued.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	423,474	
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	28,153	-83.2%
2010	90,654	222.0%
2011	60,000	-33.8%
2012	87,767	46.3%
2013*	75,000	-14.5%
2014*	10,000	-86.7%

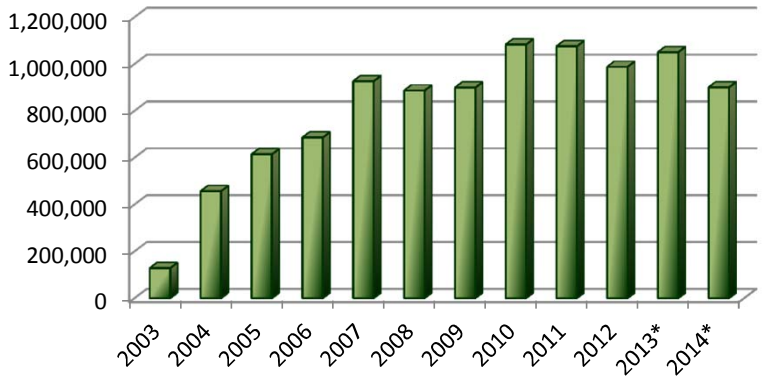
**2013 and 2014 are budget numbers.*

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.

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
2003	128,007	
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	898,820	1.4%
2010	1,082,795	20.5%
2011	1,075,000	-0.7%
2012	987,324	-8.2%
2013*	1,050,000	6.3%
2014*	900,000	-14.3%

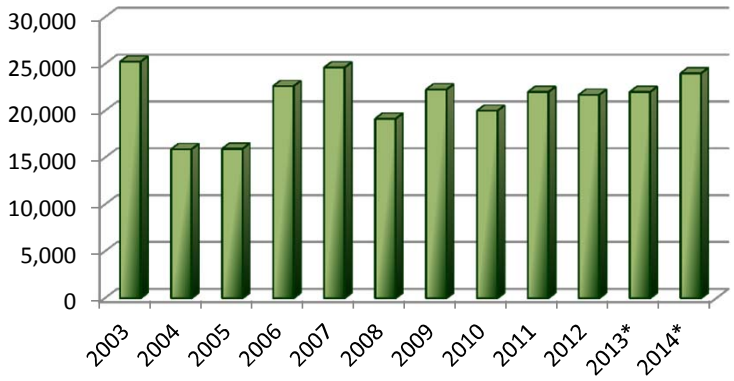
**2013 and 2014 are budget numbers.*

Nominal fees collected for confidential counseling services provided by Health and 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
2003	25,239	
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	22,267	16.3%
2010	19,999	-10.2%
2011	22,000	10.0%
2012	21,695	-1.4%
2013*	22,000	1.4%
2014*	24,000	9.1%

**2013 and 2014 are budget numbers.*

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

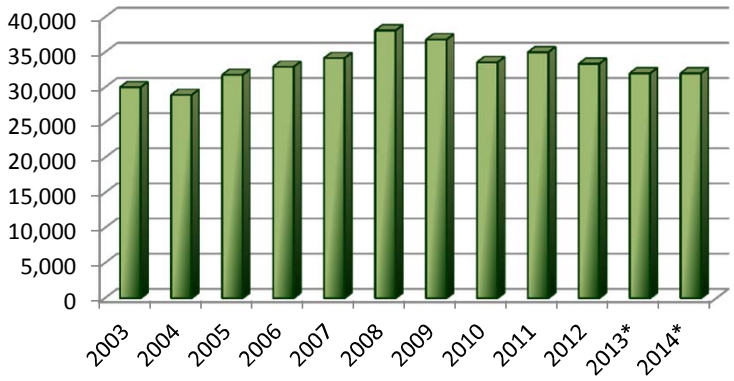
ACCOUNT TITLE:	**Health Clinic Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3407

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
2003	30,018	
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	36,803	-3.4%
2010	33,559	-8.8%
2011	35,000	4.3%
2012	33,352	-4.7%
2013*	32,000	-4.1%
2014*	32,000	0.0%

**2013 and 2014 are budget numbers.*

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.

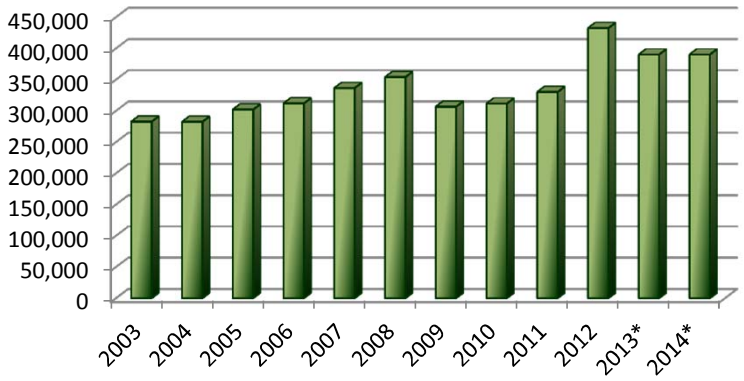
ACCOUNT TITLE:	**Police and Fire Hireback**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3409

LEGAL AUTHORIZATION FOR COLLECTION:	Village Resolution Number: 1316-2006, 1358-2008, 1394-2009, 1451-2010

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
2003	282,563	
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	306,503	-13.4%
2010	311,388	1.6%
2011	330,000	6.0%
2012	432,295	31.0%
2013*	390,000	-9.8%
2014*	390,000	0.0%

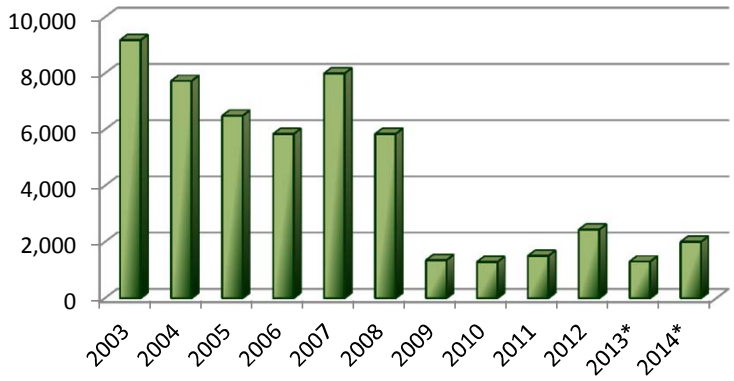
**2013 and 2014 are budget numbers.*

The Freedom of Information Act, Public Act 83-1013, allows the Police Department to charge the public for the reproduction of any police report. 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:	Federal: 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
2003	9,180	
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	1,351	-76.9%
2010	1,286	-4.8%
2011	1,500	16.6%
2012	2,435	62.3%
2013*	1,300	-46.6%
2014*	2,000	53.8%

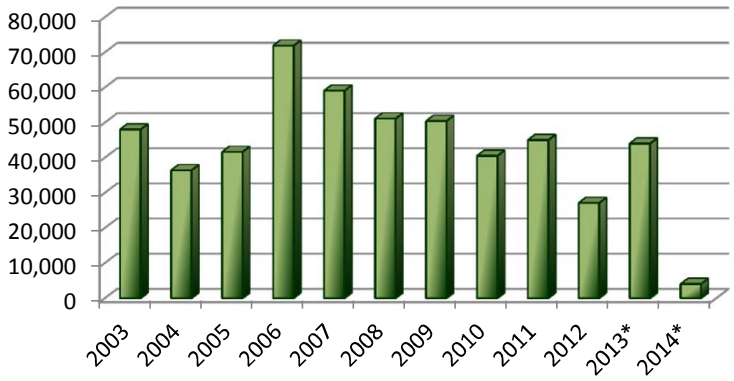
**2013 and 2014 are budget numbers.*

Charge for a response by the Village Police and Fire Departments to security false alarms and fire false alarms. Within a calendar year, the first two false alarm occurrences are free, the following three are $100.00 each and each occurrence thereafter is $200.00.

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: 11-9-14
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Billed quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	48,025	
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	50,400	-1.4%
2010	40,500	-19.6%
2011	45,000	11.1%
2012	27,100	-39.8%
2013*	44,000	62.4%
2014*	4,000	-90.9%

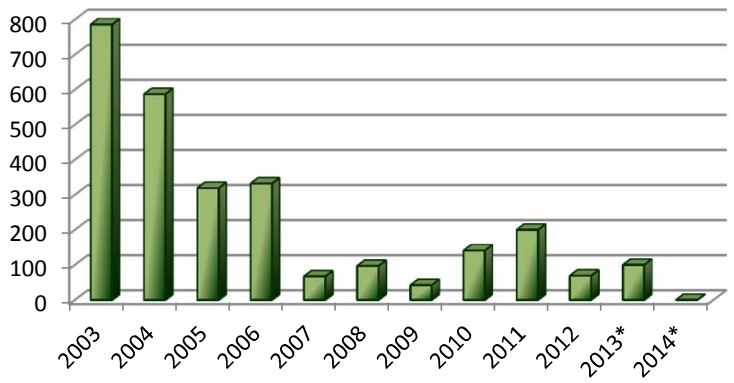
**2013 and 2014 are budget numbers.*

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
2003	786	
2004	587	-25.3%
2005	319	-45.7%
2006	332	4.1%
2007	67	-79.8%
2008	97	44.6%
2009	42	-56.7%
2010	141	235.7%
2011	200	41.8%
2012	69	-65.5%
2013*	100	44.9%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

A fire lockbox is a small metal box mounted on an exterior wall of a building containing keys to that building which the Fire Deptartment can access in case of an emergency. The Fire Equipment Box System (FEBS) 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.

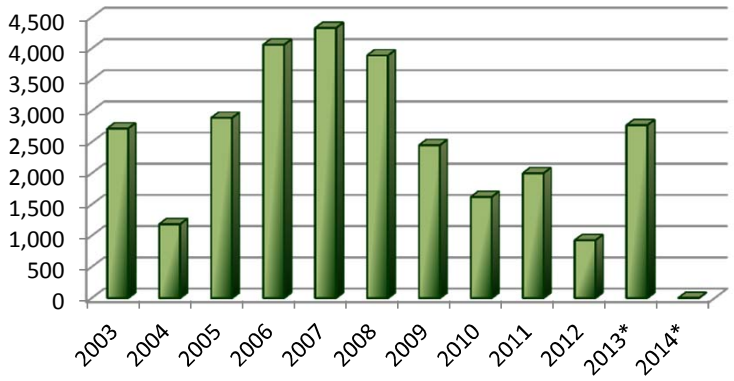
ACCOUNT TITLE:	**Smoke Detector/Lock Box/FEBS Box**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3413

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
2003	2,717	
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	2,450	-37.0%
2010	1,620	-33.9%
2011	2,000	23.5%
2012	925	-53.8%
2013*	2,770	199.5%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Rents collected for use of Village land, structure or right-of-way, including cellular sites.

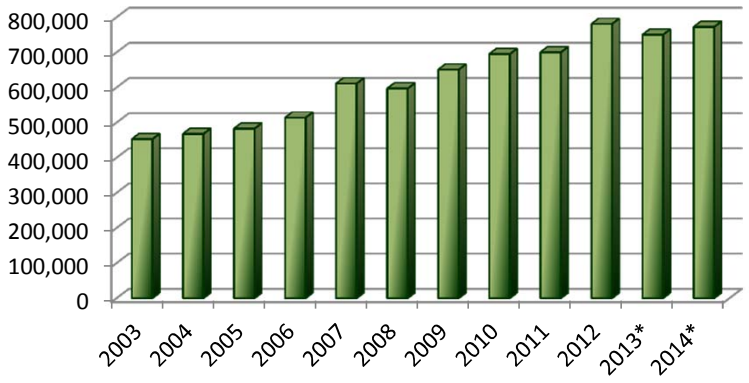
ACCOUNT TITLE:	**Lease Payments**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3414

LEGAL AUTHORIZATION FOR COLLECTION:	Contract between the Village and leasee

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Monthly for most leases, others are annual

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	452,725	
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	650,418	9.0%
2010	694,926	6.8%
2011	700,000	0.7%
2012	780,534	11.5%
2013*	750,000	-3.9%
2014*	772,050	2.9%

**2013 and 2014 are budget numbers.*

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

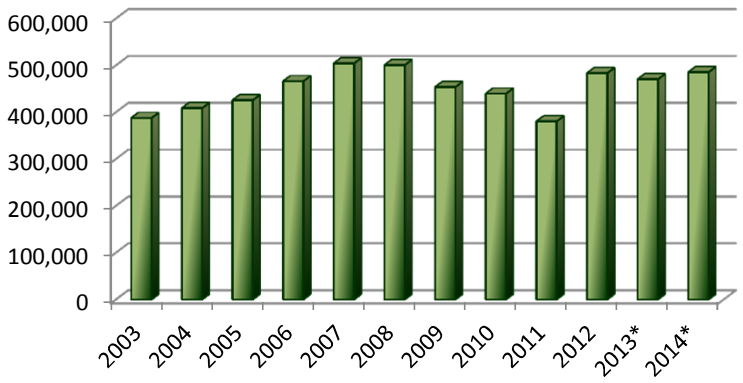
ACCOUNT TITLE:	**Cable TV Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3416

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

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	387,164	
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	453,255	-9.4%
2010	439,271	-3.1%
2011	380,000	-13.5%
2012	483,007	27.1%
2013*	470,000	-2.7%
2014*	485,000	3.2%

**2013 and 2014 are budget numbers.*

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. The rate is 5% of gross revenues earned during the tax period.

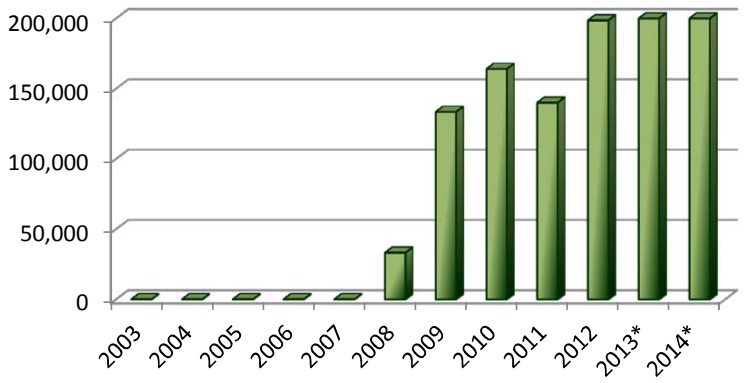
ACCOUNT TITLE:	**AT&T Franchise Fee**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3416.1

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
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	33,178	100.0%
2009	133,423	302.1%
2010	163,995	22.9%
2011	140,000	-14.6%
2012	198,610	41.9%
2013*	200,000	0.7%
2014*	200,000	0.0%

**2013 and 2014 are budget numbers.*

Comcast, as a cable provider, must include noncommercial public, educational and governmental (PEG) access programming through their cable service for utilization by the Village. The Village collects a rate of 1% of the provider's gross revenue for PEG fees.

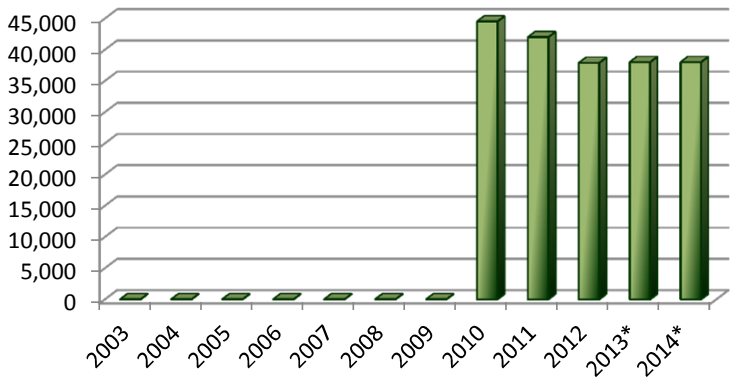
ACCOUNT TITLE:	**Cable TV PEG Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3416.2

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code: 14-3-10

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	44,510	100.0%
2011	42,000	-5.6%
2012	37,879	-9.8%
2013*	38,000	0.3%
2014*	38,000	0.0%

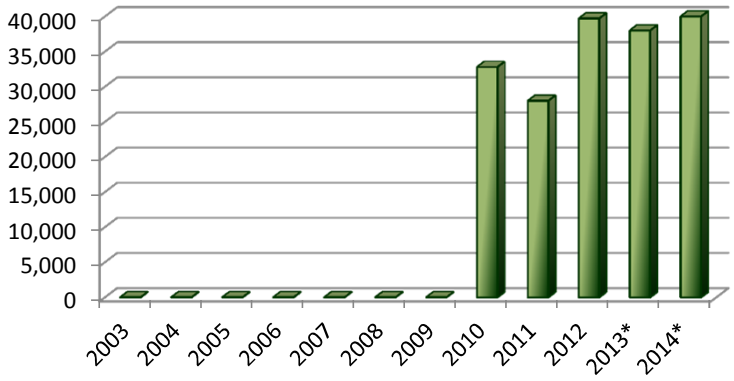
**2013 and 2014 are budget numbers.*

AT & T, as a cable provider, must provide noncommercial public, educational and governmental (PEG) access programming through their cable service for utilization by the Village. The Village collects a rate of 1% of the provider's gross revenue for PEG fees.

ACCOUNT TITLE:	**AT&T PEG Fees**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3416.3

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code: 14-3-10
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	32,799	100.0%
2011	28,000	-14.6%
2012	39,722	41.9%
2013*	38,000	-4.3%
2014*	40,000	5.3%

**2013 and 2014 are budget numbers.*

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

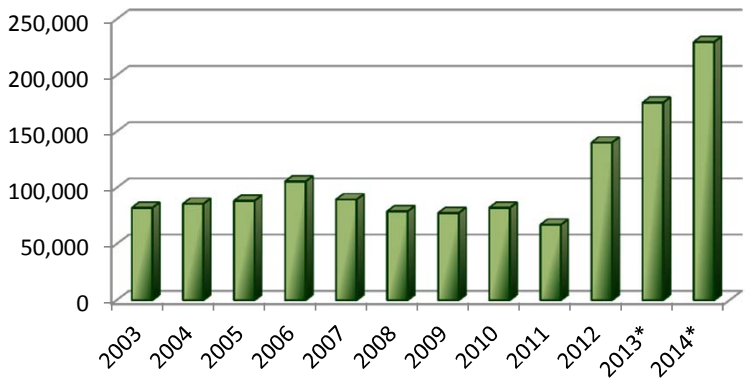
ACCOUNT TITLE:	**Fourth of July Proceeds**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3418

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
2003	82,166	
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	77,482	-1.8%
2010	82,178	6.1%
2011	67,020	-18.4%
2012	140,127	109.1%
2013*	175,650	25.4%
2014*	229,640	30.7%

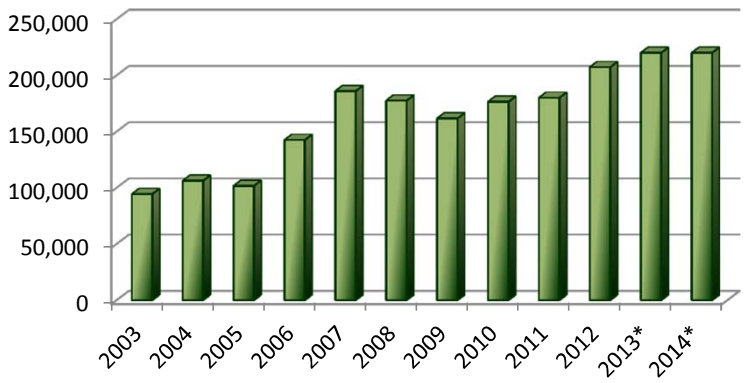
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	94,300	
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	161,649	-8.9%
2010	176,436	9.1%
2011	180,000	2.0%
2012	207,256	15.1%
2013*	220,000	6.1%
2014*	220,000	0.0%

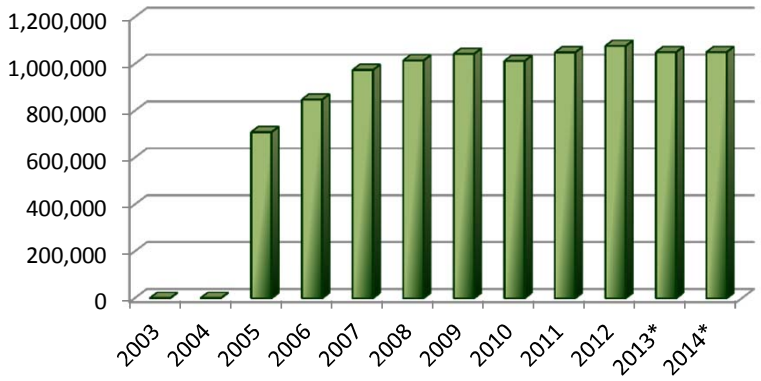
**2013 and 2014 are budget numbers.*

Employee and retiree portion of monthly insurance premiums. Current employees' portion is transferred from a 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:	**Insurance 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, Finance Department
COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	708,788	100.0%
2006	847,750	19.6%
2007	973,749	14.9%
2008	1,014,253	4.2%
2009	1,042,690	2.8%
2010	1,012,484	-2.9%
2011	1,048,682	3.6%
2012	1,076,476	2.7%
2013*	1,050,000	-2.5%
2014*	1,050,000	0.0%

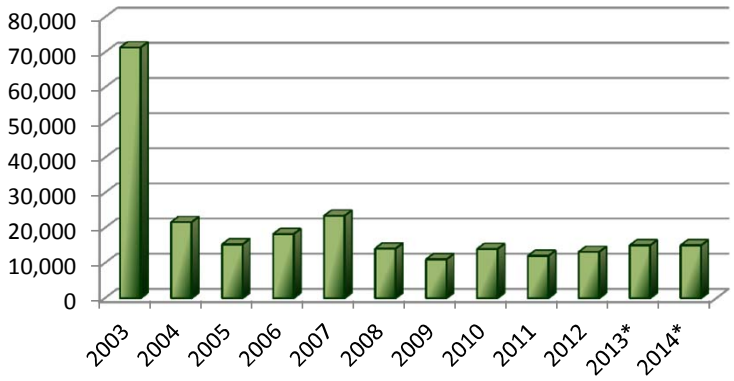
**2013 and 2014 are budget numbers.*

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
2003	71,340	
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	11,025	-21.8%
2010	13,955	26.6%
2011	12,000	-14.0%
2012	13,150	9.6%
2013*	15,000	14.1%
2014*	15,000	0.0%

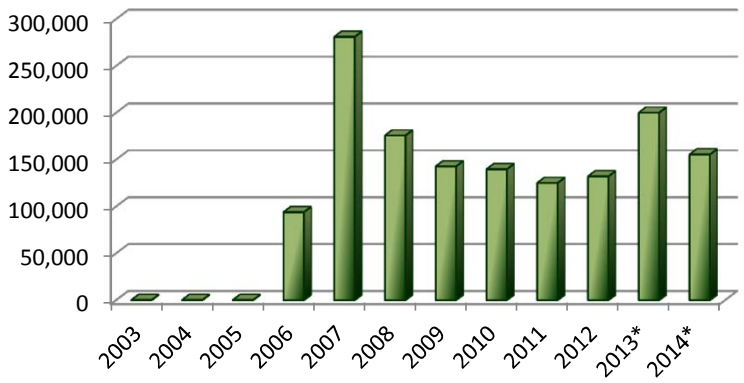
**2013 and 2014 are budget numbers.*

Fees charged for privately contracted use of Village's Police Officers and Fire personnel at the Sears Centre Arena located in the Village. Prior to the Village taking ownership of the Arena in 2009, 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.

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 Arena
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Billed as used

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	93,818	100.0%
2007	280,946	199.5%
2008	175,633	-37.5%
2009	142,734	-18.7%
2010	139,639	-2.2%
2011	125,000	-10.5%
2012	132,025	5.6%
2013*	200,000	51.5%
2014*	155,400	-22.3%

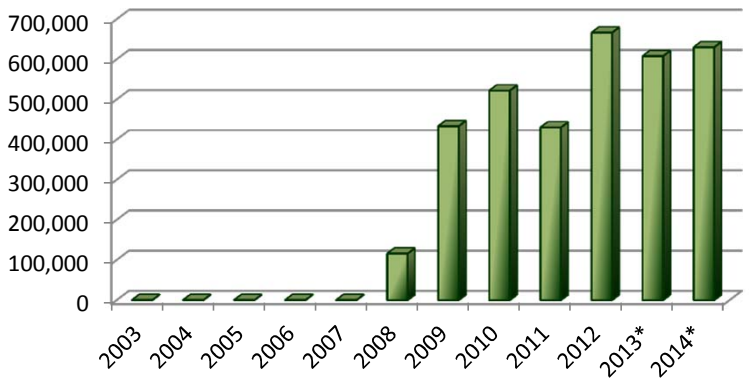
**2013 and 2014 are budget numbers.*

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
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	115,779	100.0%
2009	433,210	274.2%
2010	521,792	20.4%
2011	430,000	-17.6%
2012	666,278	54.9%
2013*	607,800	-8.8%
2014*	630,000	3.7%

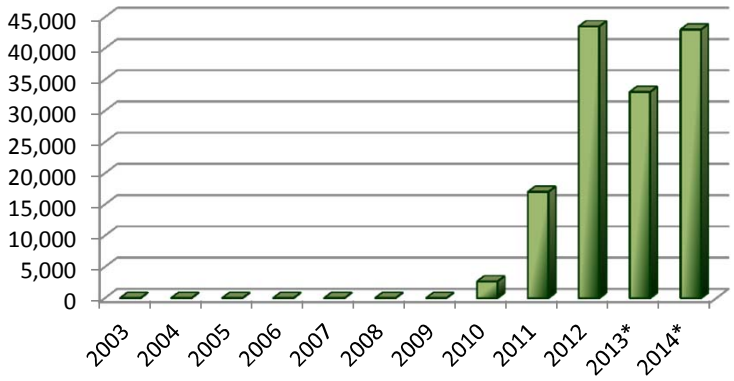
**2013 and 2014 are budget numbers.*

Back flow prevention audits are required by the Iliinois Environmental Protection Agency and the State of Illinois Plumbing Code on an annual basis. Audits must be performed by a Cross Connection Control Device Inspector (CCCDI), therfore, the Village designated an employee to be a certified CCCDI, who performs the audit at a lower cost than a contractor. The fee is $45 per audit on either a back flow device or fire supression device or $60 to audit both.

ACCOUNT TITLE:	**Back flow Prevention Audit Fee**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3452

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Billed after audit is performed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	2,655	100.0%
2011	17,000	540.3%
2012	43,500	155.9%
2013*	33,000	-24.1%
2014*	43,000	30.3%

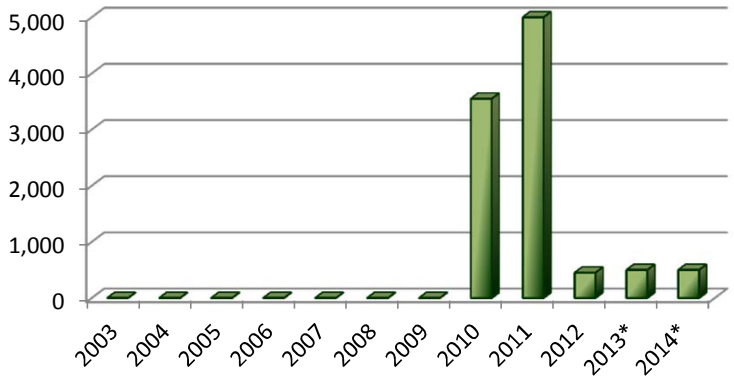
**2013 and 2014 are budget numbers.*

As part of the Hoffman Estates Residential Energy Audit Program, the Village conducts energy audits for homes built prior to 1990 to measure air leakage, locate deficiencies of insulation and identify indoor air quality safety issues to help create a safe and healthy home environment. The fee is $100. If the homeowner makes home improvements as recommended by the Code Enforcement Division, they receive a $50 rebate.

ACCOUNT TITLE:	**Energy Audit Fee**
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3453

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Billed after audit is performed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	3,550	100.0%
2011	5,000	40.8%
2012	450	-91.0%
2013*	500	11.1%
2014*	500	0.0%

**2013 and 2014 are budget numbers.*

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

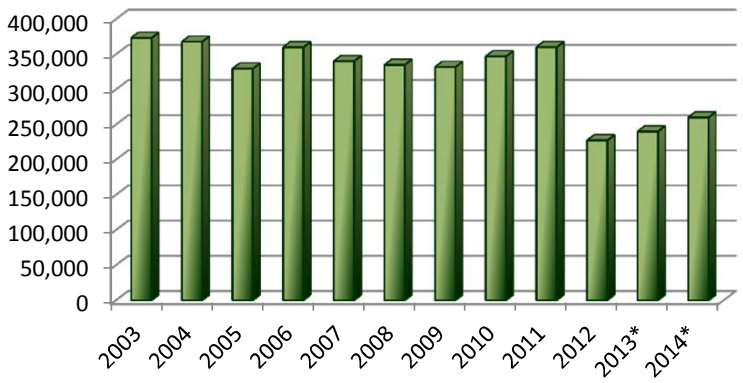
ACCOUNT TITLE:	**Court Fines - County**
FUND:	General
REVENUE TYPE:	Fines and Forfeits
ACCOUNT NO:	01-00-00-14- 3501

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
2003	373,071	
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	331,706	-0.9%
2010	346,840	4.6%
2011	360,000	3.8%
2012	227,237	-36.9%
2013*	240,000	5.6%
2014*	260,000	8.3%

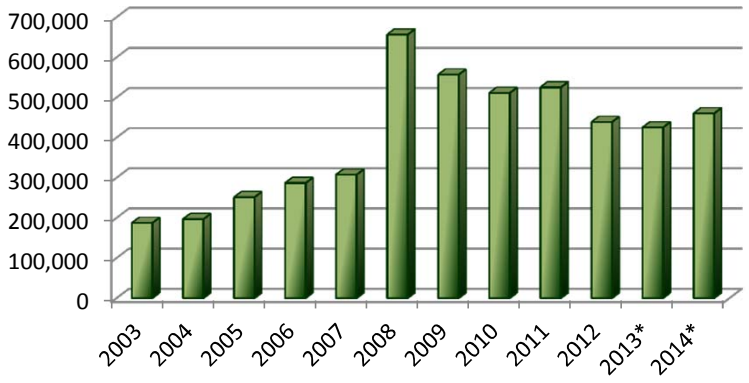
**2013 and 2014 are budget numbers.*

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 fees, which reflects the sigificant increase in revenue.

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 15 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
2003	187,148	
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	556,549	-15.2%
2010	510,861	-8.2%
2011	525,000	2.8%
2012	438,556	-16.5%
2013*	425,000	-3.1%
2014*	460,000	8.2%

**2013 and 2014 are budget numbers.*

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

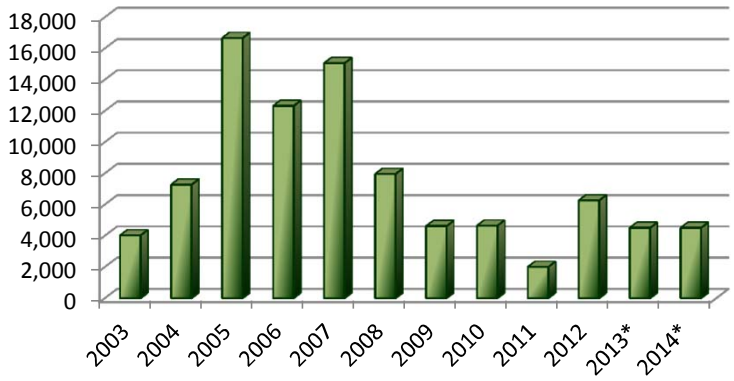
ACCOUNT TITLE:	**Overweight Truck Fines**
FUND:	General
REVENUE TYPE:	Fines and Forfeits
ACCOUNT NO:	01-00-00-14- 3504

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

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	As permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	4,020	
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	4,610	-42.0%
2010	4,640	0.7%
2011	2,000	-56.9%
2012	6,260	213.0%
2013*	4,500	-28.1%
2014*	4,500	0.0%

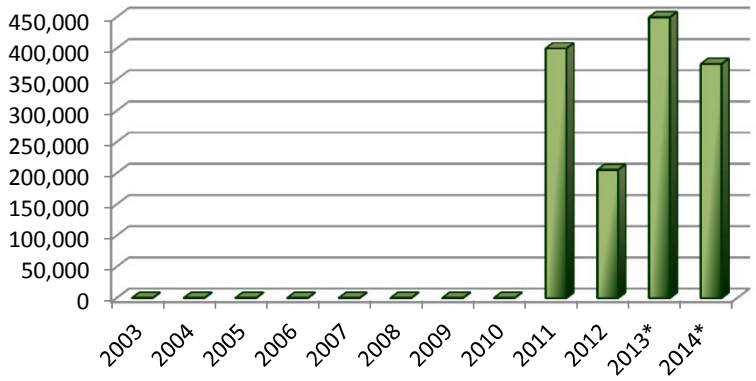
**2013 and 2014 are budget numbers.*

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.

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 and Finance Departments
COLLECTION SCHEDULE:	As required by offenses and subsequent hearings

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	400,000	100.0%
2012	205,355	-48.7%
2013*	450,000	119.1%
2014*	375,000	-16.7%

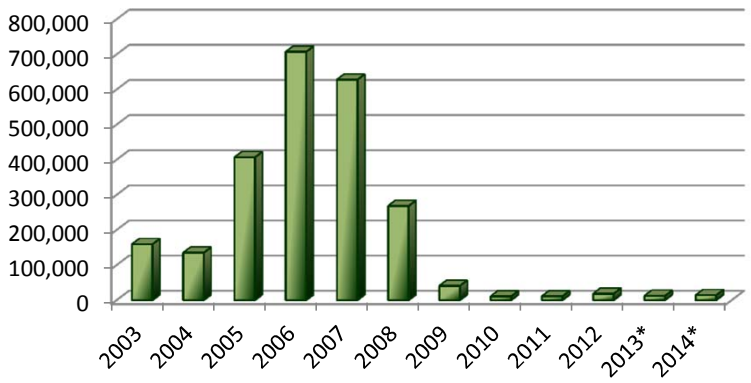
**2013 and 2014 are budget numbers.*

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
2003	159,089	
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	40,506	-84.9%
2010	10,699	-73.6%
2011	10,827	1.2%
2012	18,193	68.0%
2013*	12,000	-34.0%
2014*	14,000	16.7%

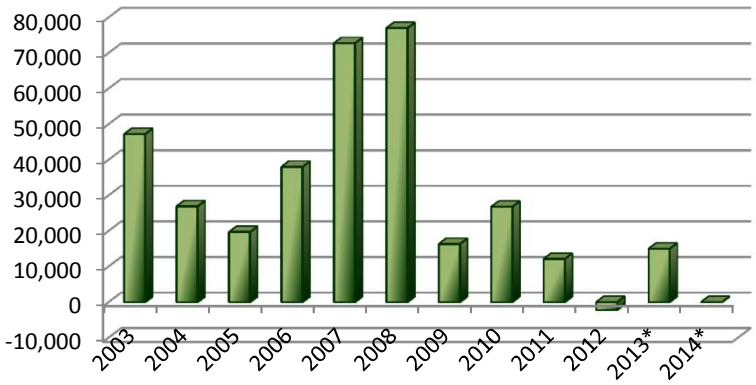
**2013 and 2014 are budget numbers.*

Represents impact on adjusting Village 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.

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
COLLECTION SCHEDULE:	Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	47,220	
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	16,360	-78.8%
2010	26,797	63.8%
2011	12,146	-54.7%
2012	(2,202)	100.0%
2013*	15,000	-781.1%
2014*	-	-100.0%

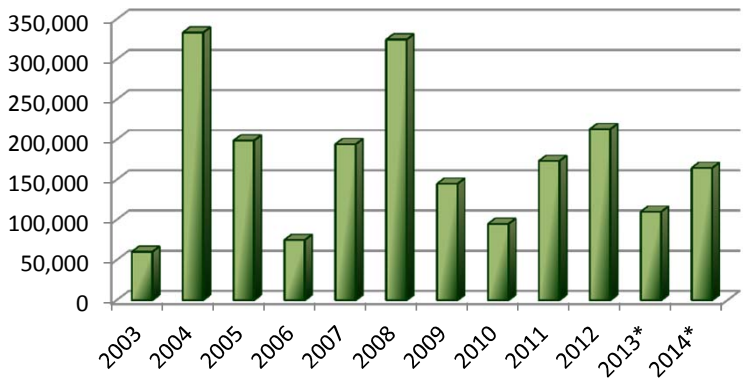
**2013 and 2014 are budget numbers.*

The Village is reimbursed for various expenses. Such items often include damage to village property, CPR classes, ambulance coverage at school sports events, photocopies and fuel usage. 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
2003	60,087	
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	144,868	-55.3%
2010	94,857	-34.5%
2011	173,249	82.6%
2012	212,764	22.8%
2013*	110,000	-48.3%
2014*	164,600	49.6%

**2013 and 2014 are budget numbers.*

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

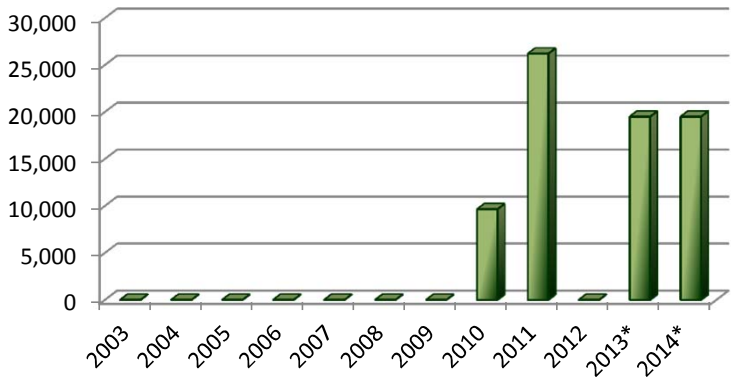
ACCOUNT TITLE:	**Reimbursements & Recoveries, Illinois Terrorism Task Force**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3701.2

LEGAL AUTHORIZATION FOR COLLECTION:	Agreement between the Village of Hoffman Estates and Illinois Terrorism Task Force

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	9,645	100.0%
2011	26,200	171.6%
2012	-	-100.0%
2013*	19,500	N/A
2014*	19,500	0.0%

**2013 and 2014 are budget numbers.*

The Village periodically sells used equipment through public auctions. An ordinance is required to authorize the sale of all items.

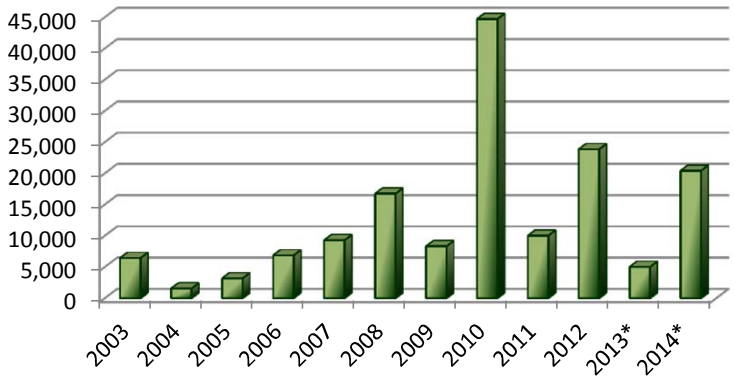
ACCOUNT TITLE:	**Sale of Equipment**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3702

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 3832-2006 (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
2003	6,418	
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	8,294	-50.4%
2010	44,692	438.8%
2011	10,000	-77.6%
2012	23,839	138.4%
2013*	5,000	-79.0%
2014*	20,400	308.0%

**2013 and 2014 are budget numbers.*

Various amounts received for items such as fire report copies, subpoenas, weed lien fees, scrap metal sold, garden plots, polling place host fee, Sunderlage Farm rental and NSF fees. The NSF check charge was increased from $10 to $35 in 2004. In 2014, the Village will be utilizing $100,000 from a Tree Escrow account for tree trimming.

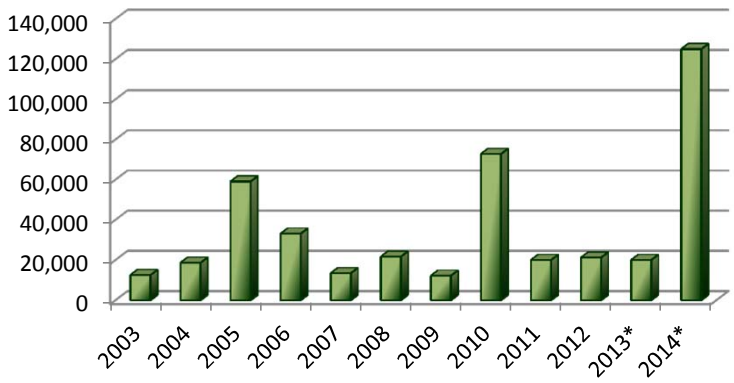
ACCOUNT TITLE:	**Miscellaneous Revenue**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3706

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

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

COLLECTION SCHEDULE:	Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	12,524	
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	12,166	-43.8%
2010	72,795	498.3%
2011	20,000	-72.5%
2012	21,230	6.1%
2013*	20,000	-5.8%
2014*	125,000	525.0%

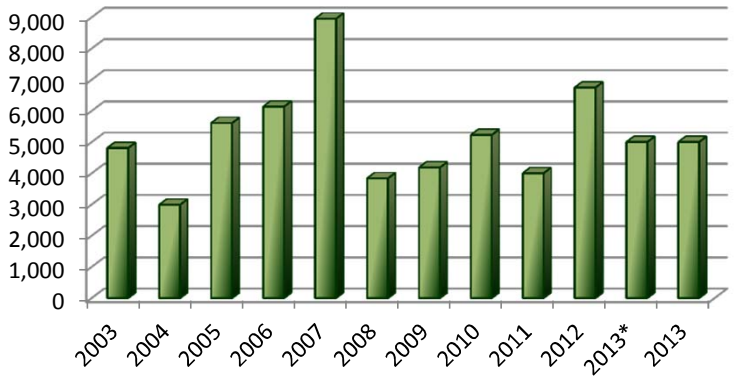
**2013 and 2014 are budget numbers.*

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
2003	4,808	
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	4,183	9.0%
2010	5,227	25.0%
2011	4,000	-23.5%
2012	6,745	68.6%
2013*	5,000	-25.9%
2013	5,000	0.0%

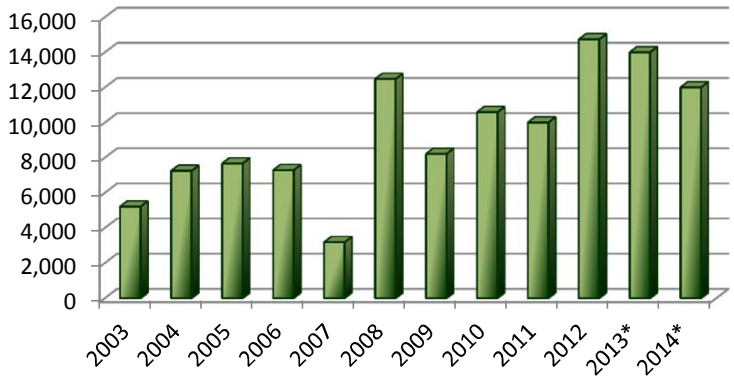
**2013 and 2014 are budget numbers.*

Sister Cities Commission donations and fundraising activity fees for the 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
2003	5,214	
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	8,211	-34.2%
2010	10,585	28.9%
2011	10,000	-5.5%
2012	14,730	47.3%
2013*	14,000	-5.0%
2014*	12,000	-14.3%

**2013 and 2014 are budget numbers.*

The Hoffman Estates Park District reimburses the Village for 50% of the costs related to hosting the summer concert series at the Village Green.

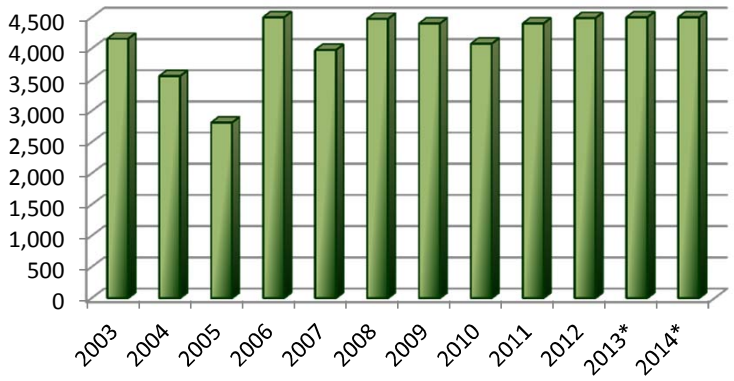
ACCOUNT TITLE:	**H. E. Park District Contributions**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3715

LEGAL AUTHORIZATION FOR COLLECTION:	Agreement between the Village and the Hoffman Estates Park District

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
2003	4,155	
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	4,400	-1.7%
2010	4,075	-7.4%
2011	4,400	8.0%
2012	4,488	2.0%
2013*	4,500	0.3%
2014*	4,500	0.0%

**2013 and 2014 are budget numbers.*

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

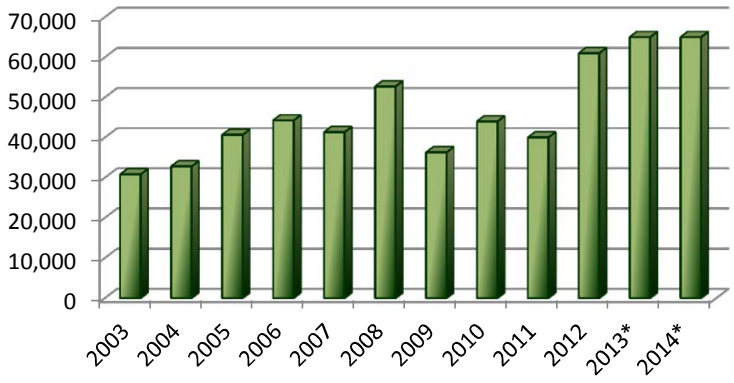
ACCOUNT TITLE:	**South Barrington Fuel Reimbursement**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3718

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
2003	30,804	
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	36,273	-31.2%
2010	43,996	21.3%
2011	40,000	-9.1%
2012	60,997	52.5%
2013*	65,000	6.6%
2014*	65,000	0.0%

**2013 and 2014 are budget numbers.*

Donations and fundraising activity fees for the Celebrations Commission.

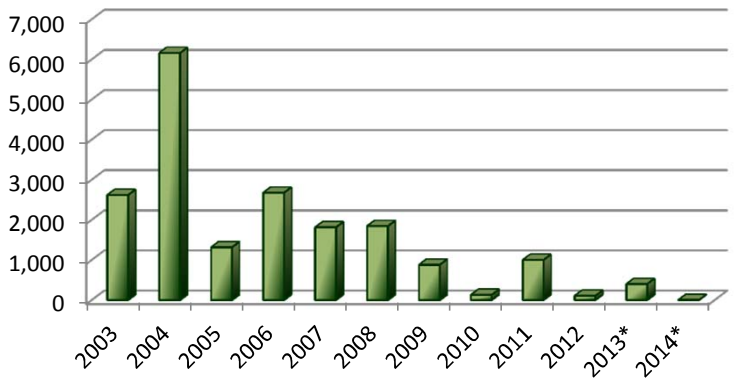
ACCOUNT TITLE:	**Celebrations Commission Contributions**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3721

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
2003	2,618	
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	880	-52.3%
2010	128	-85.5%
2011	1,000	681.3%
2012	105	-89.5%
2013*	400	281.0%
2014*	-	-100.0%

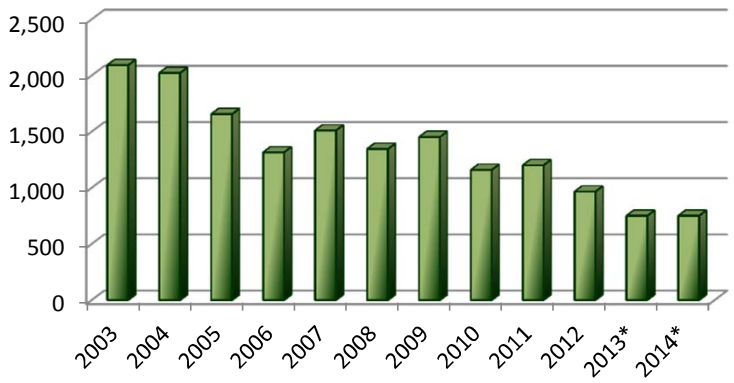
**2013 and 2014 are budget numbers.*

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
2003	2,091	100.0%
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	1,451	7.8%
2010	1,159	-20.1%
2011	1,200	3.5%
2012	965	-19.6%
2013*	750	-22.3%
2014*	750	0.0%

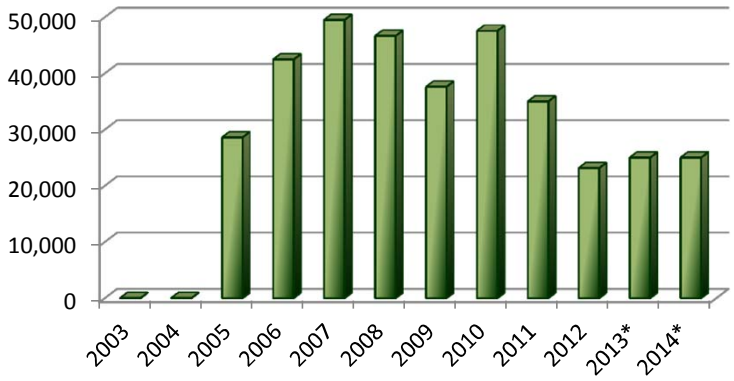
**2013 and 2014 are budget numbers.*

Revenue received from the State of Illinois for emergency services provided for accidents on the Illinois Toll Highway. 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
2003	-	N/A
2004	-	N/A
2005	28,600	100.0%
2006	42,450	48.4%
2007	49,500	16.6%
2008	46,650	-5.8%
2009	37,600	-19.4%
2010	47,549	26.5%
2011	35,000	-26.4%
2012	23,150	-33.9%
2013*	25,000	8.0%
2014*	25,000	0.0%

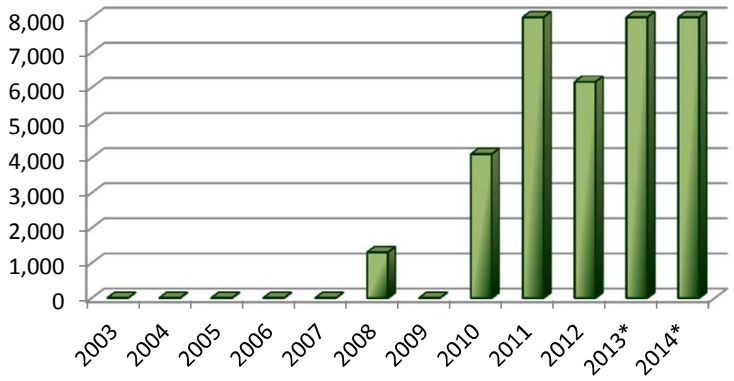
**2013 and 2014 are budget numbers.*

Donations and fundraising activity fees related to the Arts Commission.

ACCOUNT TITLE:	**Arts Commission Contribution**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3728

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Boards & Commissions
COLLECTION SCHEDULE:	Received throughout the year at Arts Commission events

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	1,303	100.0%
2009	-	-100.0%
2010	4,103	100.0%
2011	8,000	95.0%
2012	6,159	-23.0%
2013*	8,000	29.9%
2014*	8,000	0.0%

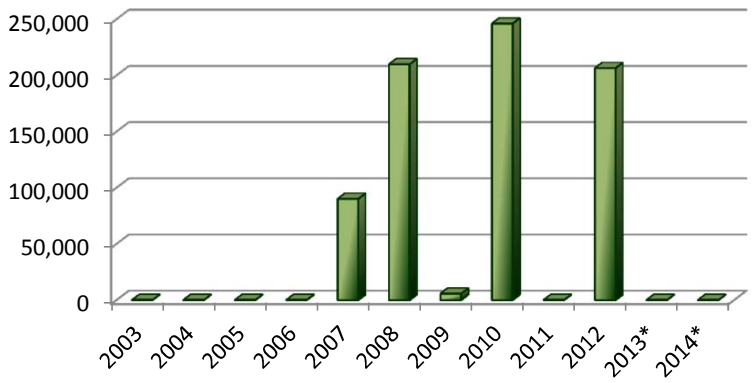
**2013 and 2014 are budget numbers.*

The Village pays the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee insurance claims. When funds remain due to lower claim activity, those reserve funds are booked to this account annually. However, this is not a cash payout. The Village allows IPBC to hold these funds in case of future insurance increases. We do not budget for this revenue because of the uncertainty of claims activity.

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	90,077	100.0%
2008	209,882	133.0%
2009	5,761	-97.3%
2010	246,131	4172.4%
2011	-	-100.0%
2012	206,483	100.0%
2013*	-	N/A
2014*	-	N/A

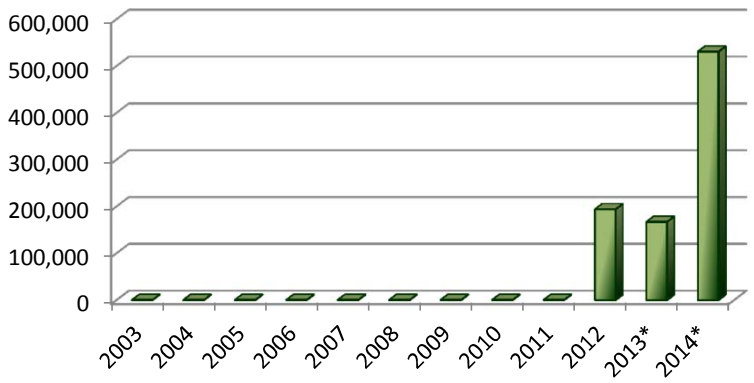
**2013 and 2014 are budget numbers.*

The Village pays the Intergovernmental Personnel Benefit Cooperative (IPBC) for employee insurance claims. When funds remain due to lower claim activity, those reserve funds are used to offset insurance increases. This happens by recording this revenue when the funds held by IPBC are drawn down.

ACCOUNT TITLE:	**Benefit Fund**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16-

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	193,885	N/A
2013*	167,000	100.0%
2014*	530,720	217.8%

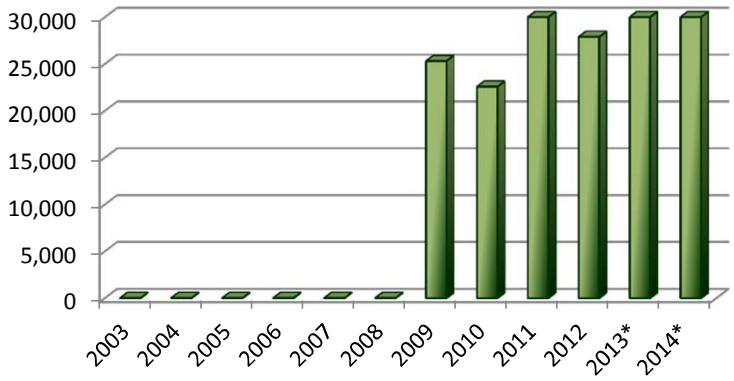
**2013 and 2014 are budget numbers.*

Fees collected by the Cook County 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 one 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:	Cook County Circuit Court
COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



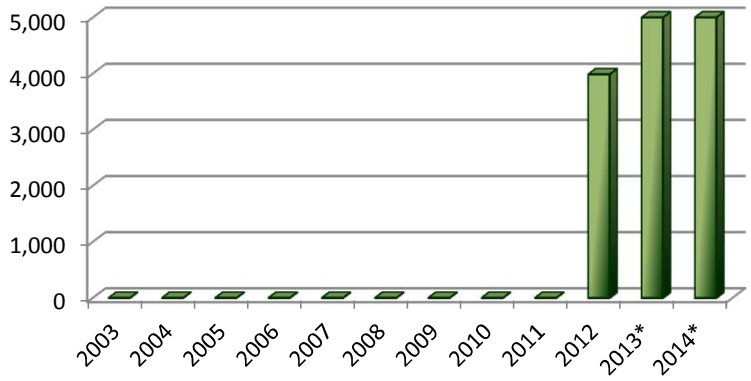
YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	25,309	100.0%
2010	22,567	-10.8%
2011	30,000	32.9%
2012	27,889	-7.0%
2013*	30,000	7.6%
2014*	30,000	0.0%

The Village participates in a program with Enernoc in which the village voluntarily runs generators to reduce load on the electric grid. Revenues are based on capacity prices in selected utility zones.

ACCOUNT TITLE:	**Enernoc Electricity Credit**
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16-3734

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Annual payment in October

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	3,987	100.0%
2013*	5,000	25.4%
2014*	5,000	0.0%

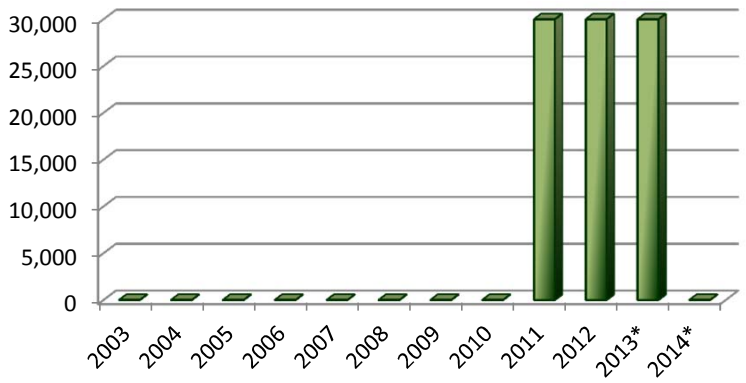
**2013 and 2014 are budget numbers.*

This transfer is to assist with the salaries of Village employees who work on issues associated with Groot Industries, the Village's garbage hauler.

ACCOUNT TITLE:	**Transfer from Municipal Waste Fund**
FUND:	General
REVENUE TYPE:	Operating Transfer
ACCOUNT NO:	01-00-00-18- 3909

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	30,000	100.0%
2012	30,000	0.0%
2013*	30,000	0.0%
2014*	-	-100.0%

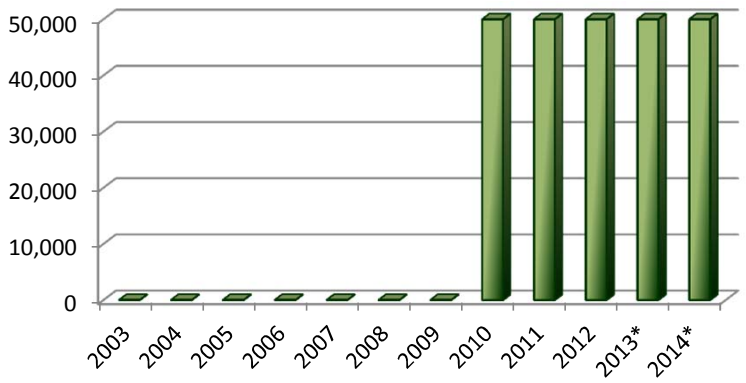
**2013 and 2014 are budget numbers.*

This transfer is to assist with the salaries of Village employees who work on issues associated with the Roselle Road TIF District.

ACCOUNT TITLE:	**Transfer from Roselle Road TIF Fund**
FUND:	General
REVENUE TYPE:	Operating Transfer
ACCOUNT NO:	01-00-00-18- 3962

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	50,000	100.0%
2011	50,000	0.0%
2012	50,000	0.0%
2013*	50,000	0.0%
2014*	50,000	0.0%

**2013 and 2014 are budget numbers.*

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.

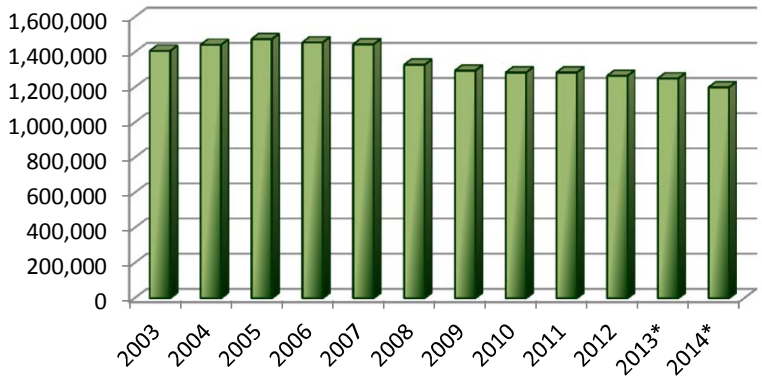
ACCOUNT TITLE:	**MFT Allotment**
FUND:	Motor Fuel Tax
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	03-00-00-12- 3308

LEGAL AUTHORIZATION FOR COLLECTION:	State: 35 ILCS 505/Motor Fuel Tax Law

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
2003	1,407,182	
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	1,295,186	-2.5%
2010	1,284,134	-0.9%
2011	1,284,110	0.0%
2012	1,265,545	-1.4%
2013*	1,250,670	-1.2%
2014*	1,200,000	-4.1%

**2013 and 2014 are budget numbers.*

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

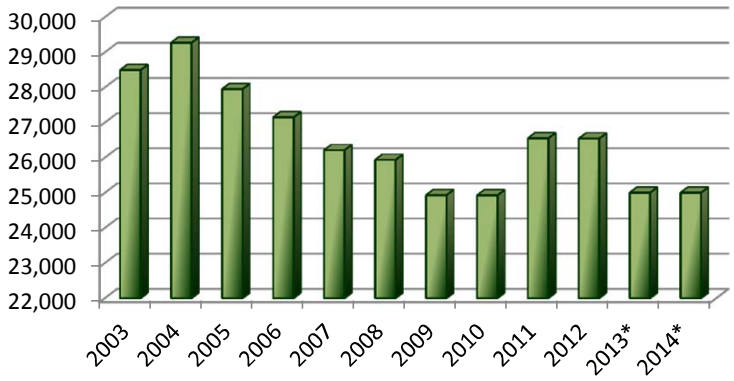
ACCOUNT TITLE:	**MFT Supplemental Allotment**
FUND:	Motor Fuel Tax
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	03-00-00-12- 3309

LEGAL AUTHORIZATION FOR COLLECTION:	State Statute: 35 ILCS 505

COLLECTING AGENCY:	Illinois Department of Transportation

COLLECTION SCHEDULE:	Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	28,491	
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	24,931	-3.9%
2010	24,924	0.0%
2011	26,550	6.5%
2012	26,541	0.0%
2013*	25,000	-5.8%
2014*	25,000	0.0%

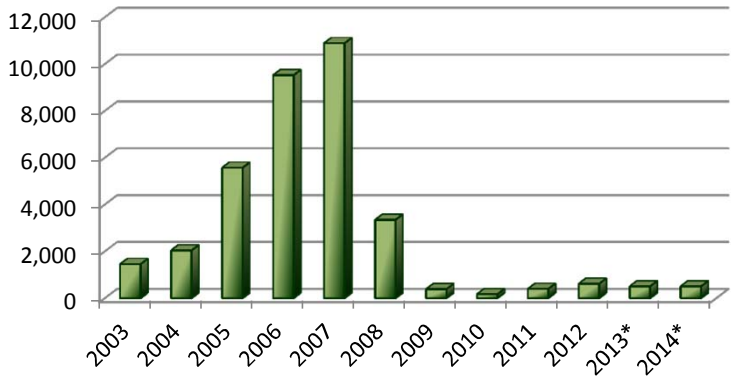
**2013 and 2014 are budget numbers.*

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:	Investment Income
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
2003	1,451	
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	381	-88.6%
2010	167	-56.2%
2011	394	135.9%
2012	615	56.0%
2013*	500	-18.7%
2014*	500	0.0%

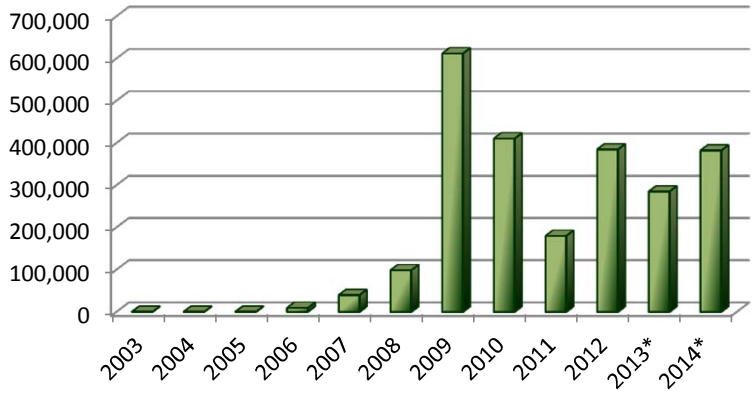
**2013 and 2014 are budget numbers.*

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	9,395	100.0%
2007	39,746	323.0%
2008	98,597	148.1%
2009	611,739	520.4%
2010	410,341	-32.9%
2011	179,838	-56.2%
2012	384,648	113.9%
2013*	285,000	-25.9%
2014*	382,000	34.0%

**2013 and 2014 are budget numbers.*

This tax is the 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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

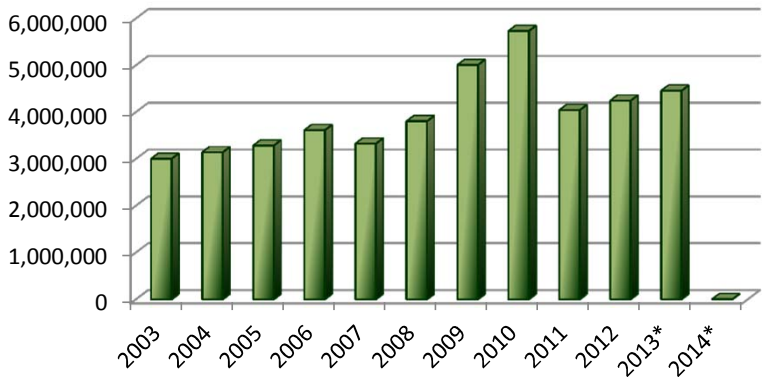
ACCOUNT TITLE:	**Incremental Property Tax**
FUND:	EDA Administration
REVENUE TYPE:	Taxes
ACCOUNT NO:	06-00-00-10- 3101

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

COLLECTING AGENCY:	County 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
2003	3,003,013	
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	5,005,891	31.7%
2010	5,729,570	14.5%
2011	4,040,677	-29.5%
2012	4,242,711	5.0%
2013*	4,454,846	5.0%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Public funds are invested according to the Village's Investment Policy. Examples of interest bearing investments include Certificates of Deposit and Money Market Accounts. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

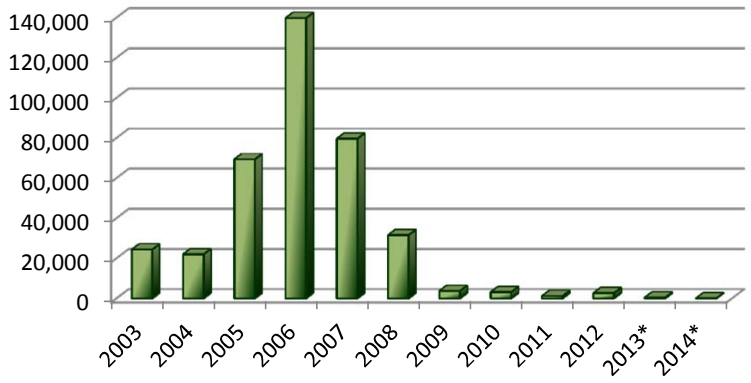
ACCOUNT TITLE:	**Interest Income**
FUND:	EDA Administration
REVENUE TYPE:	Investment Income
ACCOUNT NO:	06-00-00-15- 3601

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
2003	24,370	
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	3,698	-88.3%
2010	3,102	-16.1%
2011	1,168	-62.3%
2012	2,603	122.9%
2013*	400	-84.6%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Village's portion of surplus 9-1-1 surcharge revenue, to be used only for purposes permitted by the Illinois Emergency Telephone System Act.

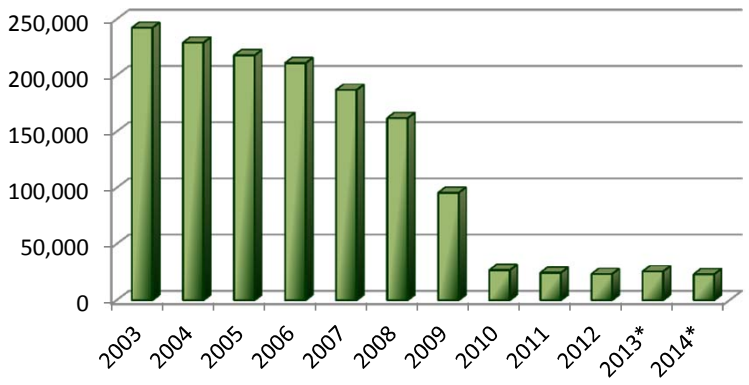
ACCOUNT TITLE:	**Enhanced 911 Surcharge**
FUND:	Enhanced 911
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	07-00-00-12- 3312

LEGAL AUTHORIZATION FOR COLLECTION:	State of Illinois: 50 ILCS 750/Emergency Telephone Systems Act

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
2003	242,269	
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	95,501	-41.0%
2010	26,653	-72.1%
2011	24,372	-8.6%
2012	23,191	-4.8%
2013*	25,500	10.0%
2014*	23,000	-9.8%

**2013 and 2014 are budget numbers.*

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

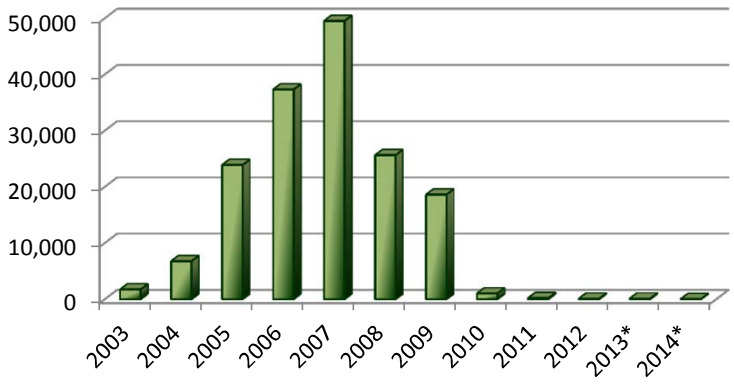
ACCOUNT TITLE:	**Interest Income**
FUND:	Enhanced 911
REVENUE TYPE:	Investment Income
ACCOUNT NO:	07-00-00-15-3601

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
2003	1,716	
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	18,595	-27.4%
2010	1,016	-94.5%
2011	163	-84.0%
2012	78	-52.1%
2013*	100	28.2%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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

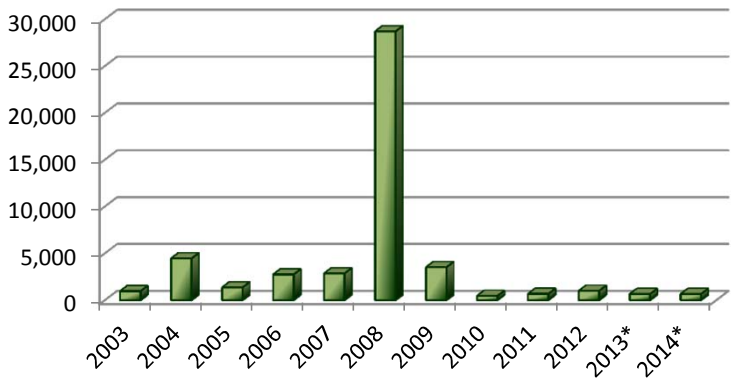
ACCOUNT TITLE:	**Court Fines, County**
FUND:	Asset Seizure
REVENUE TYPE:	Fines and Forfeits
ACCOUNT NO:	08-00-00-14- 3501

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
2003	961	
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	3,514	-87.8%
2010	448	-87.3%
2011	660	47.3%
2012	993	50.4%
2013*	650	-34.5%
2014*	650	0.0%

**2013 and 2014 are budget numbers.*

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 Police Department Federal Forfeiture bank account. The amount of revenue recorded every month is equal to the amount of monthly Federal Asset Seizure expenditures.

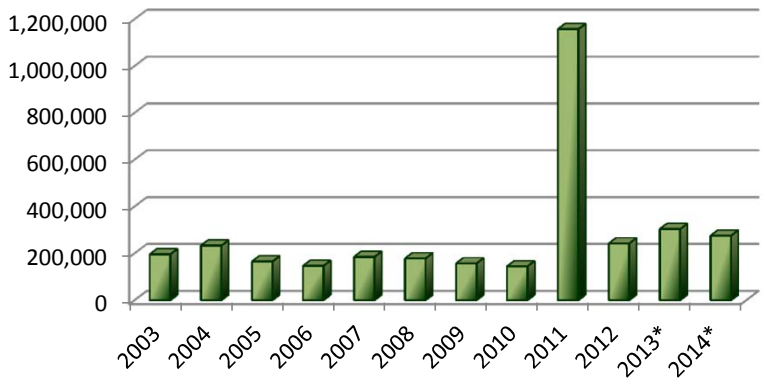
ACCOUNT TITLE:	**Federal Seizure**
FUND:	Asset Seizure
REVENUE TYPE:	Fines and Forfeits
ACCOUNT NO:	08-00-00-14- 3503

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
2003	195,689	
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	156,531	-12.0%
2010	144,028	-8.0%
2011	1,157,021	703.3%
2012	241,939	-79.1%
2013*	303,260	25.3%
2014*	275,120	-9.3%

**2013 and 2014 are budget numbers.*

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

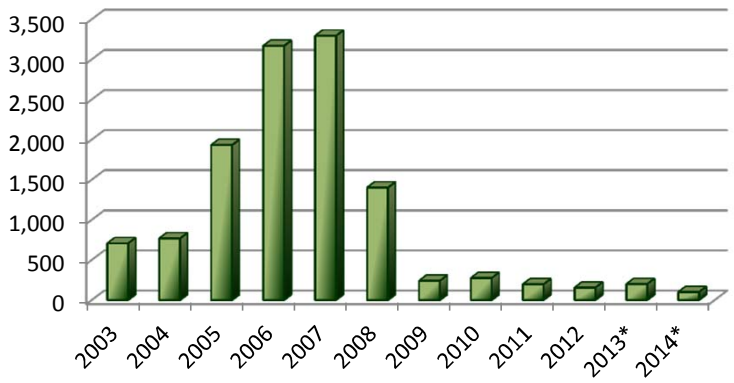
ACCOUNT TITLE:	**Interest Income, State Seizure**
FUND:	Asset Seizure
REVENUE TYPE:	Investment Income
ACCOUNT NO:	08-00-00-15- 3601

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
2003	707	
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	240	-82.9%
2010	275	14.6%
2011	196	-28.7%
2012	155	-20.8%
2013*	200	28.8%
2014*	100	-50.0%

**2013 and 2014 are budget numbers.*

The Village began collecting on delinquent Groot accounts in April 2012 because Groot was having problems with delinquent accounts. Groot is the waste hauler for the Village. If the account collected is over 150 days, the Village keeps the SWANCC fee and fifty percent of the amount collected from the resident.

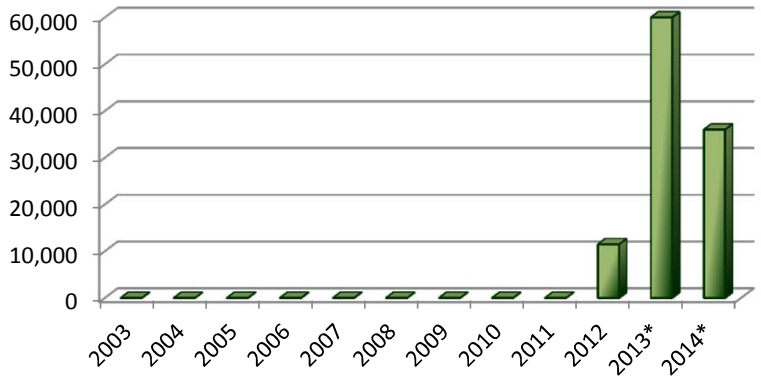
ACCOUNT TITLE:	**Delinquent Collections**
FUND:	Municipal Waste
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	09-00-00-13- 3440

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:	As collected

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	11,480	N/A
2013*	60,000	422.6%
2014*	36,000	-40.0%

**2013 and 2014 are budget numbers.*

Prior to 2004, this account contained the solid waste sticker reimbursements 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 bills the residents according to the flat fee program and will then remit fees to the Village on a semi-monthly basis.

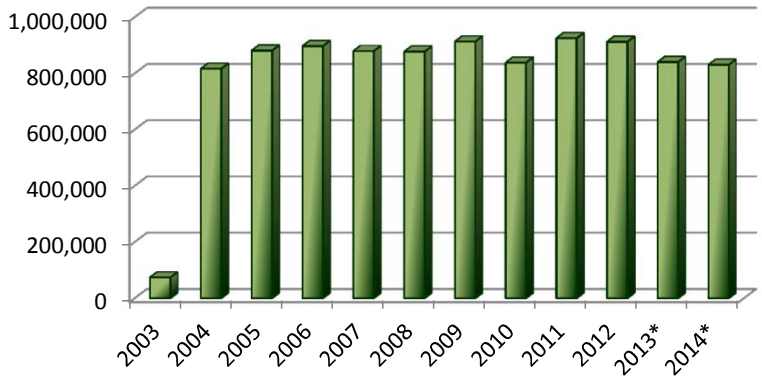
ACCOUNT TITLE:	**Tipping Fees**
FUND:	Municipal Waste
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	09-00-00-13- 3440

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
2003	73,499	
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	912,852	4.1%
2010	837,801	-8.2%
2011	924,896	10.4%
2012	912,045	-1.4%
2013*	840,000	-7.9%
2014*	830,000	-1.2%

**2013 and 2014 are budget numbers.*

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

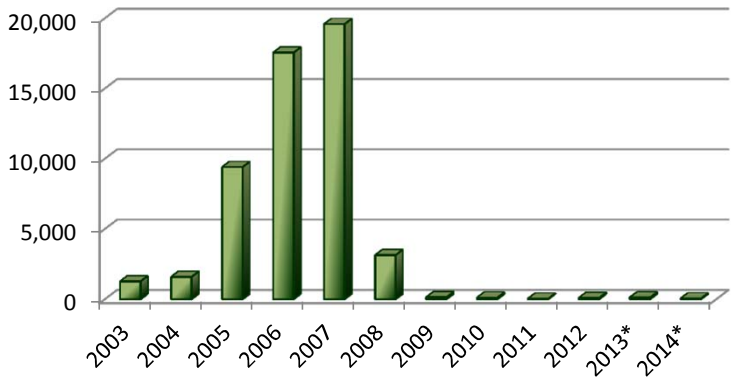
ACCOUNT TITLE:	**Interest Income**
FUND:	Municipal Waste
REVENUE TYPE:	Investment Income
ACCOUNT NO:	09-00-00-15- 3601

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
2003	1,268	
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	133	-95.8%
2010	109	-18.0%
2011	38	-65.1%
2012	92	142.6%
2013*	120	30.2%
2014*	50	-58.3%

**2013 and 2014 are budget numbers.*

Yard waste stickers are sold to residents for $2.60 per sticker. Residents must place a yard waste sticker on all bags or bundles containing yard waste. Beginning in 2009, recycling revenue is also booked into this account.

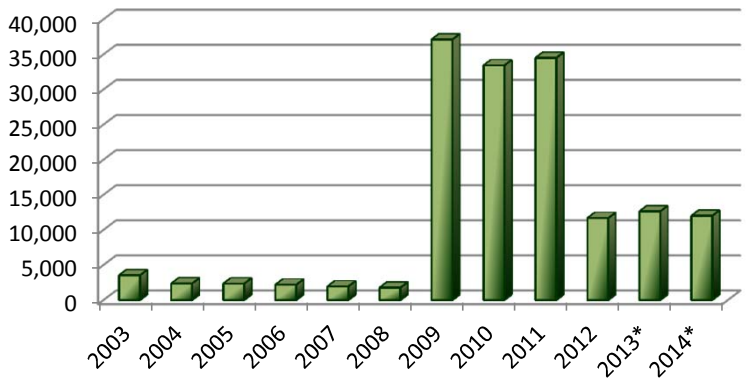
ACCOUNT TITLE:	**Miscellaneous Revenue**
FUND:	Municipal Waste
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	09-00-00-16- 3706

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
2003	3,531	100.0%
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	37,128	2006.0%
2010	33,430	-10.0%
2011	34,512	3.2%
2012	11,681	-66.2%
2013*	12,630	8.1%
2014*	12,000	-5.0%

**2013 and 2014 are budget numbers.*

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

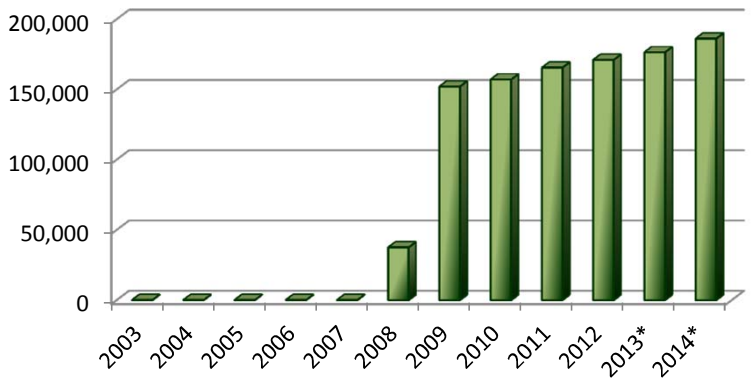
ACCOUNT TITLE:	**Franchise Revenue**
FUND:	Municipal Waste
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	09-00-00-16- 3730

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	37,500	100.0%
2009	152,000	305.3%
2010	157,040	3.3%
2011	165,443	5.4%
2012	170,979	3.3%
2013*	176,400	3.2%
2014*	186,150	5.5%

**2013 and 2014 are budget numbers.*

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

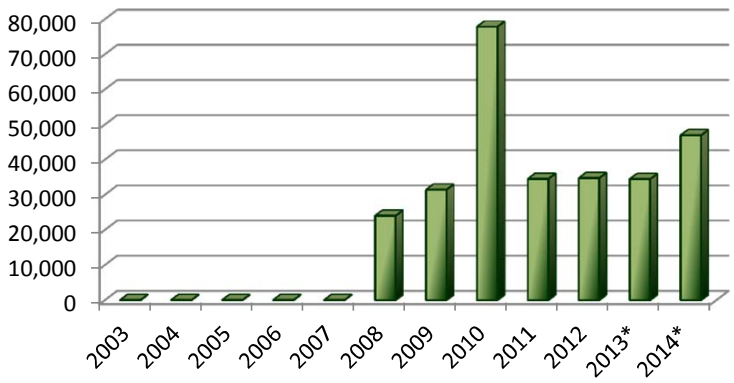
ACCOUNT TITLE:	**Construction Roll-offs**
FUND:	Municipal Waste
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	09-00-00-16- 3731

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	24,000	100.0%
2009	31,425	30.9%
2010	77,813	147.6%
2011	34,512	-55.6%
2012	34,736	0.6%
2013*	34,440	-0.9%
2014*	46,920	36.2%

**2013 and 2014 are budget numbers.*

Surplus EDA incremental property taxes are used to pay off oustanding EDA notes. Starting in 2014, $350,000 will be used for legal and audit services per EDA legislation.

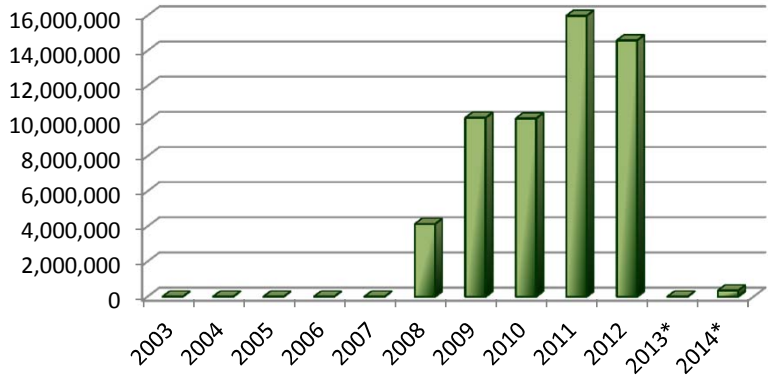
ACCOUNT TITLE:	**Property Tax**
FUND:	EDA General Account
REVENUE TYPE:	Taxes
ACCOUNT NO:	10-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	EDA Legislation

COLLECTING AGENCY:	County Treasurer

COLLECTION SCHEDULE:

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	4,135,496	100.0%
2009	10,181,363	146.2%
2010	10,146,764	-0.3%
2011	15,988,968	-100.0%
2012	14,588,442	-8.8%
2013*	-	-100.0%
2014*	350,000	100.0%

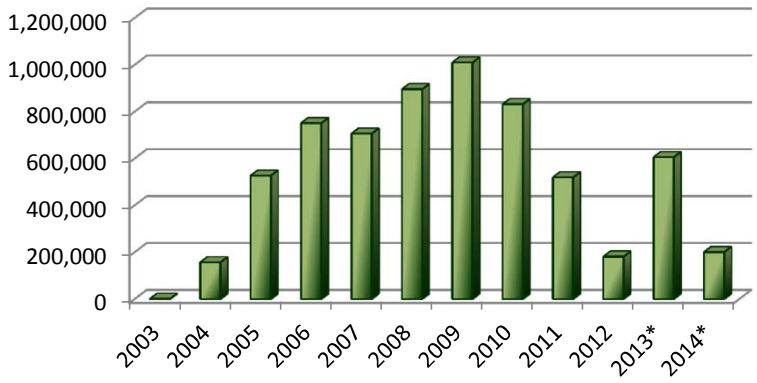
**2013 and 2014 are budget numbers.*

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
2003	-	N/A
2004	156,209	100.0%
2005	526,252	236.9%
2006	750,351	42.6%
2007	705,852	-5.9%
2008	894,876	26.8%
2009	1,009,308	12.8%
2010	830,890	-17.7%
2011	519,081	-37.5%
2012	180,168	-65.3%
2013*	605,100	235.9%
2014*	200,000	-66.9%

**2013 and 2014 are budget numbers.*

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

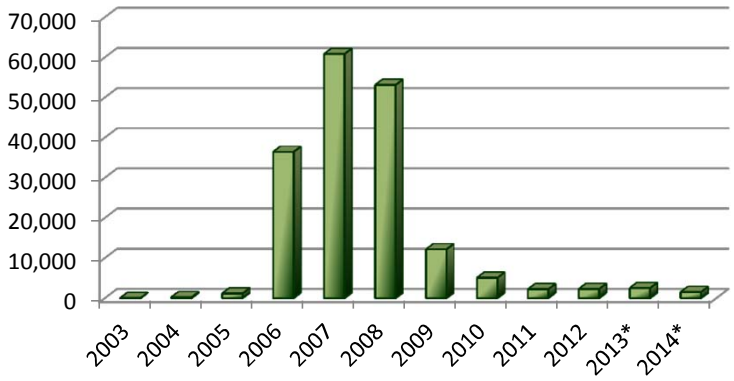
ACCOUNT TITLE:	**Interest Income**
FUND:	Roselle Road TIF
REVENUE TYPE:	Investment Income
ACCOUNT NO:	62-00-00-15- 3601

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
2003	3	100.0%
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	12,151	-77.1%
2010	5,069	-58.3%
2011	2,201	-56.6%
2012	2,277	3.5%
2013*	2,500	9.8%
2014*	1,500	-40.0%

**2013 and 2014 are budget numbers.*

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

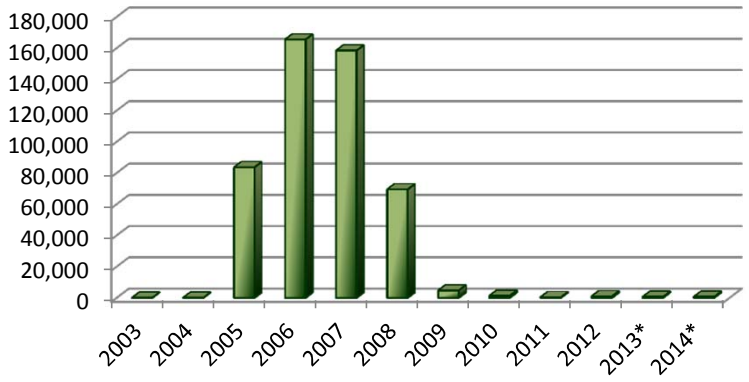
ACCOUNT TITLE:	**Interest Income**
FUND:	2005A G.O. Debt Service
REVENUE TYPE:	Investment Income
ACCOUNT NO:	17-00-00-15- 3601

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
2003	-	N/A
2004	-	N/A
2005	83,615	100.0%
2006	165,451	97.9%
2007	158,405	-4.3%
2008	69,461	-56.1%
2009	4,729	-93.2%
2010	1,297	-72.6%
2011	375	-71.1%
2012	953	154.1%
2013*	600	-37.0%
2014*	600	0.0%

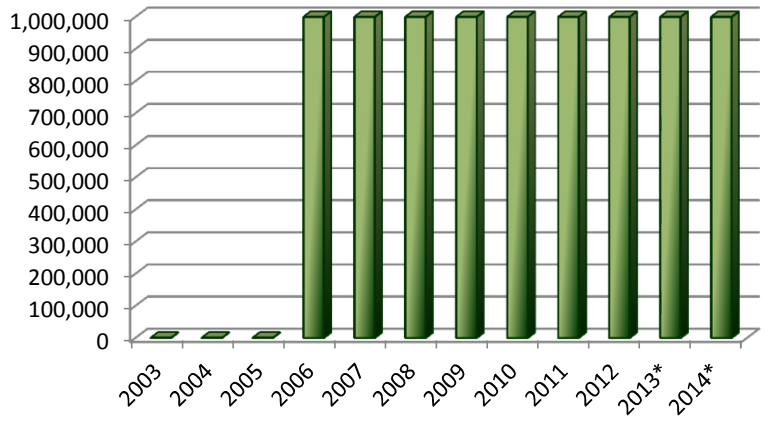
**2013 and 2014 are budget numbers.*

Annual amount received from Sears, Roebuck and Co. for the 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. Due September 1st of each year through 2015.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	1,000,000	100.0%
2007	1,000,000	0.0%
2008	1,000,000	0.0%
2009	1,000,000	0.0%
2010	1,000,000	0.0%
2011	1,000,000	0.0%
2012	1,000,000	0.0%
2013*	1,000,000	0.0%
2014*	1,000,000	0.0%

**2013 and 2014 are budget numbers.*

Portion of property taxes collected from Sears necessary to offset principal and interest payments for the 2005 EDA TIF Refunding Bond issue. Transfer of funds made from the EDA Special Tax Allocation Fund (60). These bonds were used to fund the 1997 EDA Tax Increment Revenue Bond. Due to new EDA legislation, this account will not be needed after 2013.

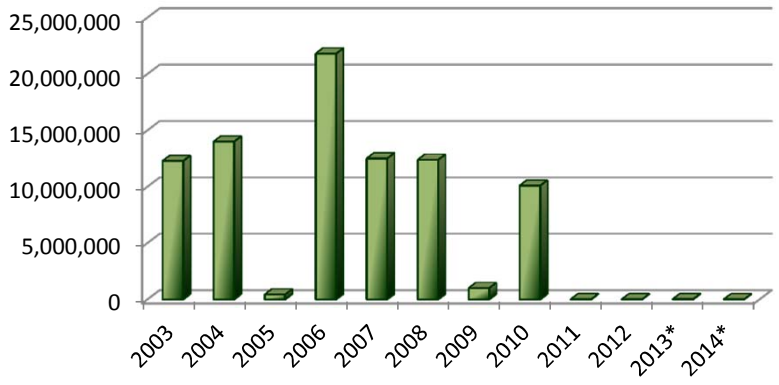
ACCOUNT TITLE:	**Property Tax**
FUND:	2005 EDA Tax Increment Revenue Bond
REVENUE TYPE:	Taxes
ACCOUNT NO:	21-00-00-10- 3101

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
2003	12,282,754	
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	999,974	-91.9%
2010	10,095,108	909.5%
2011	2,000	-100.0%
2012	3,500	75.0%
2013*	20,000	471.4%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

This transfer is to assist in the prinicipal and interest bond payments for the 2008 General Obligation Debt Service Bond.

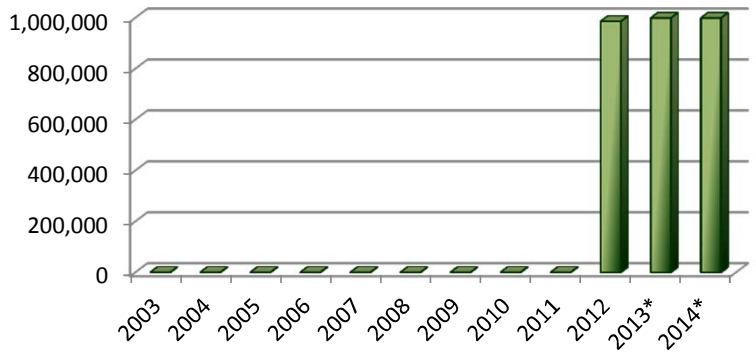
ACCOUNT TITLE:	**Transfer from General Fund**
FUND:	2008 G.O. Debt Service
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	22-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	One time transfer

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	985,938	100.0%
2013*	999,190	0.0%
2014*	999,190	0.0%

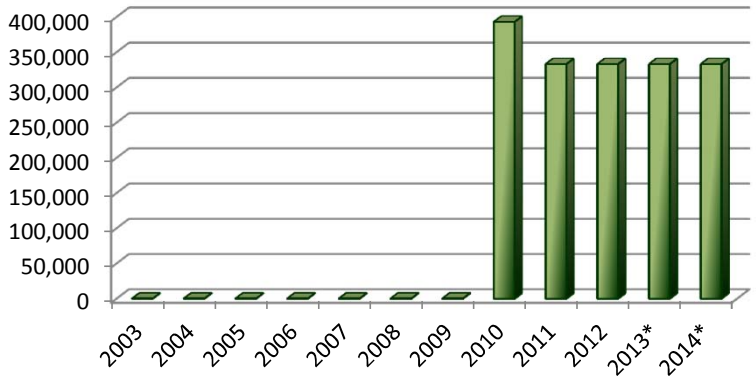
**2013 and 2014 are budget numbers.*

Transfer to fund bond payments related to the construction of the new water tank.

ACCOUNT TITLE:	**Transfer from Waterworks and Sewerage Fund**
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
COLLECTION SCHEDULE:	Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	393,095	100.0%
2011	333,063	-15.3%
2012	333,063	0.0%
2013*	333,070	0.0%
2014*	333,070	0.0%

**2013 and 2014 are budget numbers.*

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.

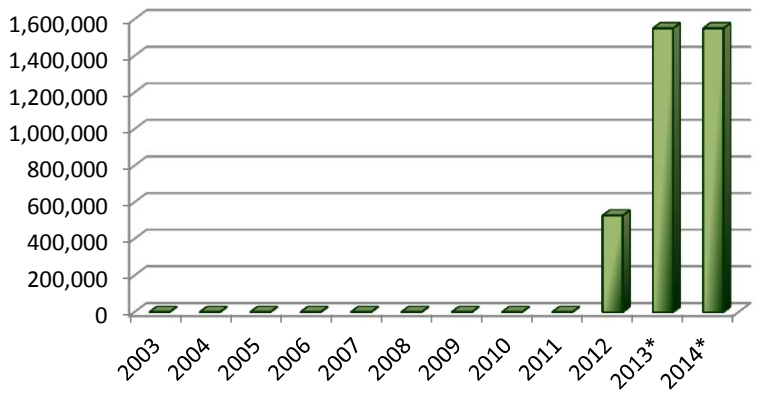
ACCOUNT TITLE:	**Property Tax**
FUND:	2009 G.O. Debt Service
REVENUE TYPE:	Taxes
ACCOUNT NO:	71-00-00-10- 3101

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	527,524	100.0%
2013*	1,550,000	193.8%
2014*	1,550,000	0.0%

**2013 and 2014 are budget numbers.*

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. The facilities must also submit a copy of Illinois Department of Revenue Form ST-1 (state sales tax return) with their remittance. This revenue is split between several funds.

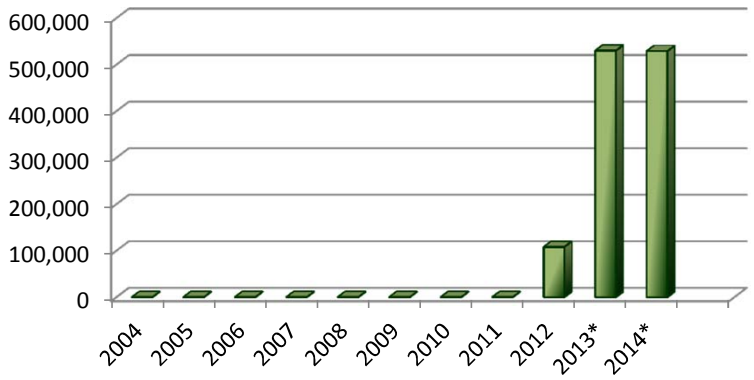
ACCOUNT TITLE:	**Food & Beverage Tax**
FUND:	2009 G.O. Debt Service
REVENUE TYPE:	Taxes
ACCOUNT NO:	71-00-00-10- 3107

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	107,920	100.0%
2013*	529,860	391.0%
2014*	528,860	-0.2%

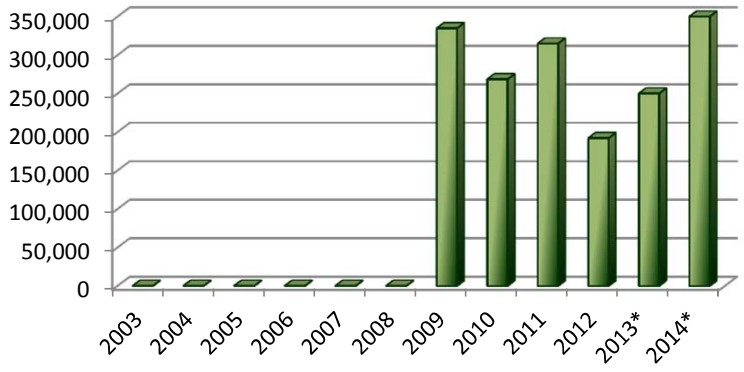
**2013 and 2014 are budget numbers.*

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 and Finance Departments
COLLECTION SCHEDULE:	By occurance

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	334,800	100.0%
2010	268,500	-19.8%
2011	314,935	17.3%
2012	192,070	-39.0%
2013*	250,000	30.2%
2014*	350,000	40.0%

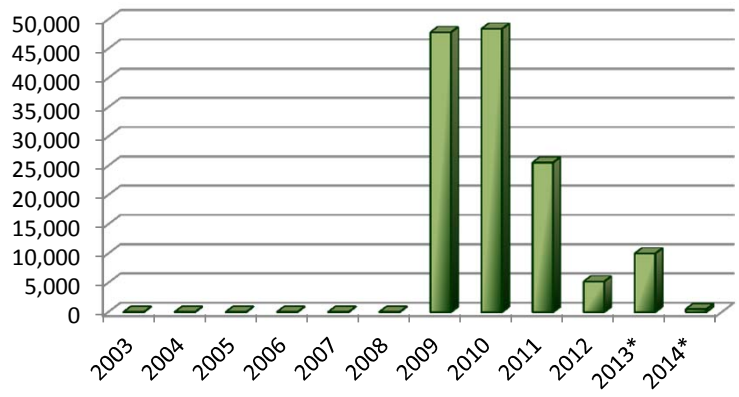
**2013 and 2014 are budget numbers.*

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	47,800	100.0%
2010	48,393	1.2%
2011	25,554	-47.2%
2012	5,204	-79.6%
2013*	10,000	92.2%
2014*	500	-95.0%

**2013 and 2014 are budget numbers.*

This transfer is to assist in the prinicipal and interest bond payments for the 2009 General Obligation Debt Service Bond.

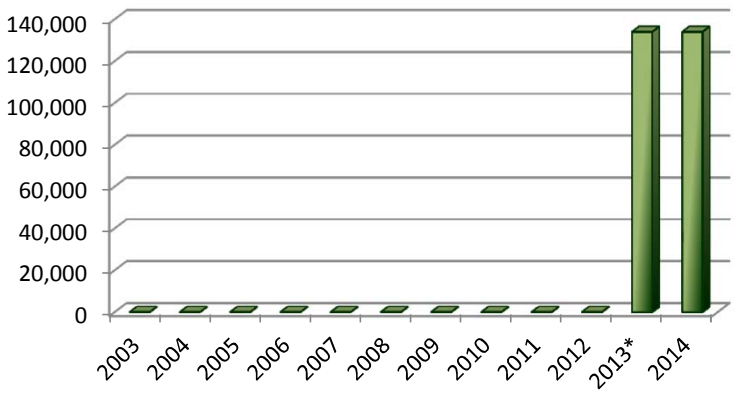
ACCOUNT TITLE:	**Transfer from General Fund**
FUND:	2009 G.O. Debt Service
REVENUE TYPE:	Operating Transfer
ACCOUNT NO:	71-00-00-18- 3901

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013*	134,000	100.0%
2014	134,000	0.0%

**2013 and 2014 are budget numbers.*

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.

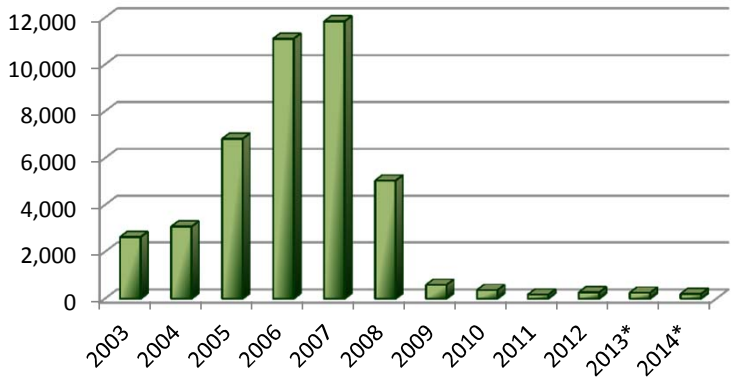
ACCOUNT TITLE:	**Interest Income**
FUND:	Cntrl Rd Corridor Improvement
REVENUE TYPE:	Investment Income
ACCOUNT NO:	23-00-00-15- 3601

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
2003	2,630	
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	585	-88.4%
2010	363	-37.9%
2011	170	-53.2%
2012	267	57.0%
2013*	250	-6.3%
2014*	200	-20.0%

**2013 and 2014 are budget numbers.*

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.

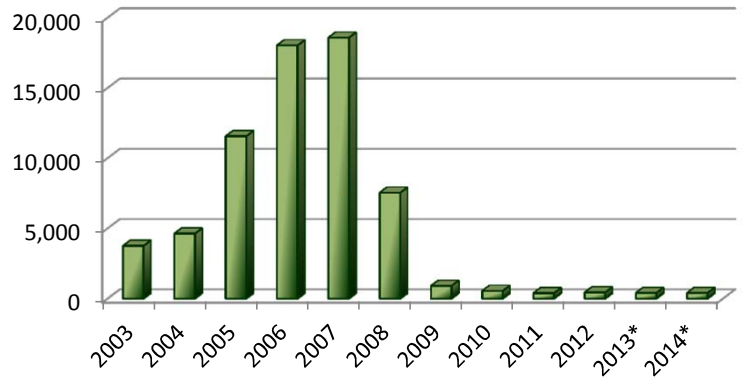
ACCOUNT TITLE:	**Interest Income**
FUND:	Hoffman Blvd Bridge Maintenance
REVENUE TYPE:	Investment Income
ACCOUNT NO:	24-00-00-15- 3601

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
2003	3,752	
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	904	-88.0%
2010	545	-39.7%
2011	388	-28.8%
2012	434	11.9%
2013*	400	-7.9%
2014*	400	0.0%

**2013 and 2014 are budget numbers.*

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.

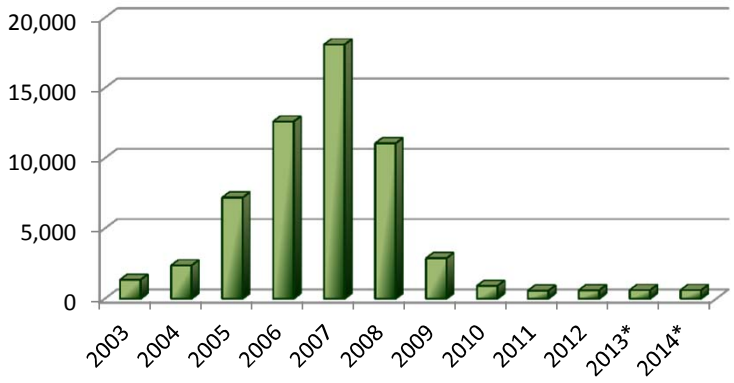
ACCOUNT TITLE:	**Interest Income**
FUND:	Western Corridor
REVENUE TYPE:	Investment Income
ACCOUNT NO:	25-00-00-15- 3601

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
2003	1,338	
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	2,872	-74.0%
2010	903	-68.6%
2011	558	-38.2%
2012	592	6.1%
2013*	600	1.3%
2014*	600	0.0%

**2013 and 2014 are budget numbers.*

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.

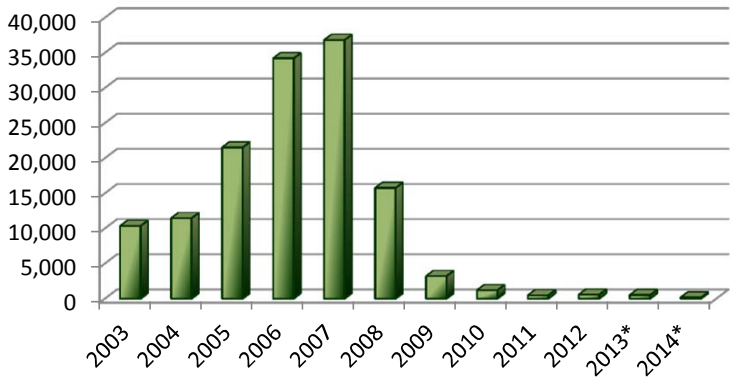
ACCOUNT TITLE:	**Interest Income**
FUND:	Traffic Improvement
REVENUE TYPE:	Investment Income
ACCOUNT NO:	26-00-00-15- 3601

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
2003	10,337	
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	3,198	-79.7%
2010	1,190	-62.8%
2011	464	-61.0%
2012	567	22.2%
2013*	500	-11.8%
2014*	150	-70.0%

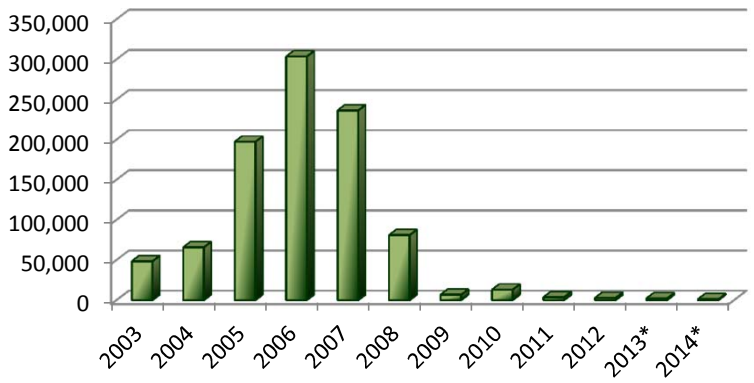
**2013 and 2014 are budget numbers.*

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
2003	48,377	
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	6,578	-91.9%
2010	12,905	96.2%
2011	3,526	-72.7%
2012	2,664	-24.4%
2013*	2,000	-24.9%
2014*	1,000	-50.0%

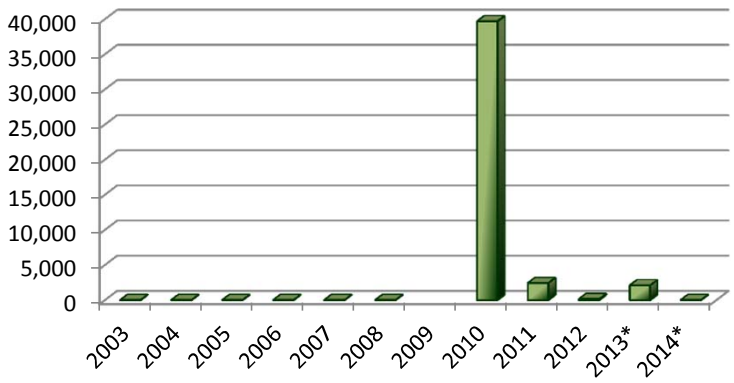
**2013 and 2014 are budget numbers.*

The Village is reimbursed for various expenses related to the Economic Development Area. For instance, in 2010, the partial reimbursement assisted with the cost of a new traffic signal at Prairie Stone Pky and Route 72. The 2013 budget is a reimbursement from the Forest Preservce District.

ACCOUNT TITLE:	**Reimbursement & Recoveries**
FUND:	EDA Series 1991 Project
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	27-00-00-16- 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
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009		N/A
2010	39,683	100.0%
2011	2,430	-93.9%
2012	139	100.0%
2013*	2,100	1405.7%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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.

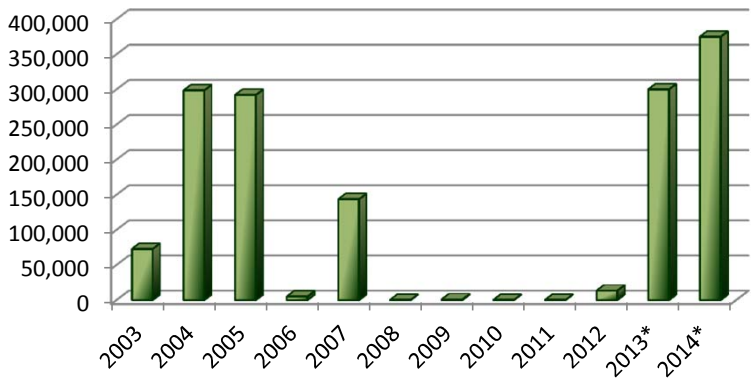
ACCOUNT TITLE:	**Road Usage Fees**
FUND:	Central Area Road Improvement Impact Fee
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	30-00-00-13- 3433

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
2003	72,724	
2004	298,510	310.5%
2005	292,038	-2.2%
2006	4,932	-98.3%
2007	143,543	2810.5%
2008	-	-100.0%
2009	797	100.0%
2010	-	-100.0%
2011	-	N/A
2012	13,245	N/A
2013*	300,000	100.0%
2014*	375,000	25.0%

**2013 and 2014 are budget numbers.*

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.

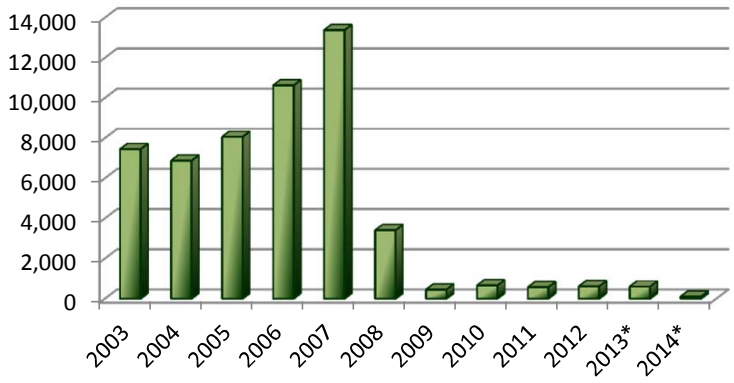
ACCOUNT TITLE:	**Interest Income**
FUND:	Central Area Road Improvement Impact Fee
REVENUE TYPE:	Investment Income
ACCOUNT NO:	30-00-00-15- 3601

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
2003	7,449	
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	450	-86.8%
2010	654	45.2%
2011	568	-13.1%
2012	609	7.3%
2013*	600	-1.5%
2014*	100	-83.3%

**2013 and 2014 are budget numbers.*

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.

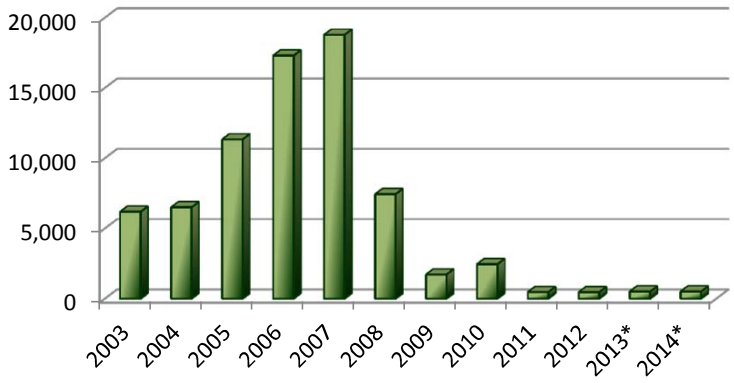
ACCOUNT TITLE:	**Interest Income**
FUND:	Western Area Traffic Improvement
REVENUE TYPE:	Investment Income
ACCOUNT NO:	32-00-00-15- 3601

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
2003	6,179	
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	1,715	-76.9%
2010	2,450	42.9%
2011	465	-81.0%
2012	460	-1.2%
2013*	500	8.8%
2014*	500	0.0%

**2013 and 2014 are budget numbers.*

Developer impact fees are assessed under an impact fee ordinance. As expenditures are incurred for street improvements required due to developmeent 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.

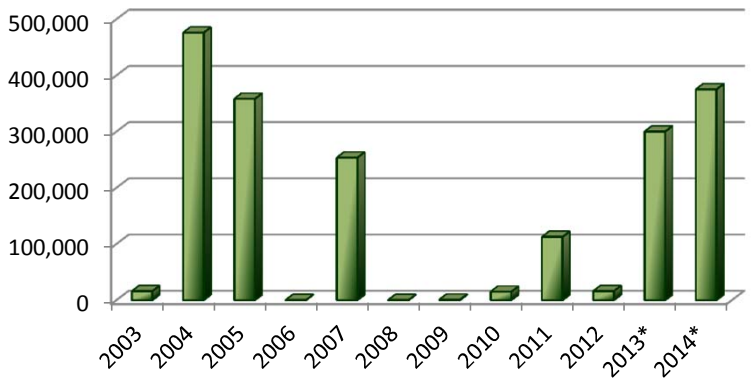
ACCOUNT TITLE:	**Road Usage Fees**
FUND:	Western Area Rd Improvement Impact Fee
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	35-00-00-13- 3433

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
2003	15,766	N/A
2004	475,863	2918.3%
2005	358,199	-24.7%
2006	-	-100.0%
2007	253,570	100.0%
2008	-	-100.0%
2009	787	100.0%
2010	14,864	1788.3%
2011	112,461	656.6%
2012	16,020	-85.8%
2013*	300,000	1772.7%
2014*	375,170	25.1%

**2013 and 2014 are budget numbers.*

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.

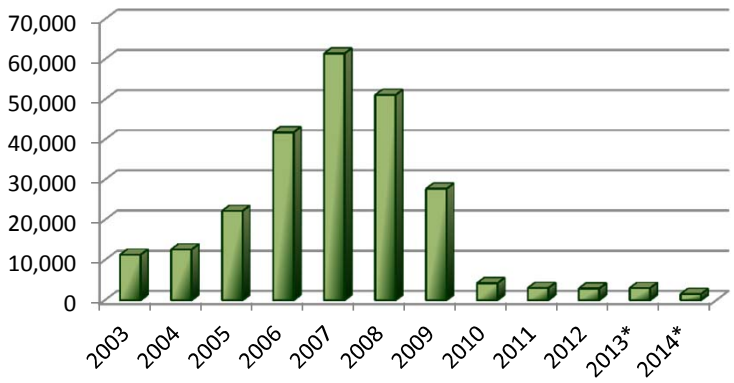
ACCOUNT TITLE:	**Interest Income**
FUND:	Western Area Rd Improvement Impact Fee
REVENUE TYPE:	Investment Income
ACCOUNT NO:	35-00-00-15- 3601

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
2003	11,293	
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	27,731	-45.7%
2010	4,202	-84.8%
2011	3,021	-28.1%
2012	2,876	-4.8%
2013*	3,000	4.3%
2014*	1,500	-50.0%

**2013 and 2014 are budget numbers.*

A tax, in addition to any and all other taxes, is imposed upon the purchase at retail of package liquor at the rate of 3% of the purchase price, exclusivie of any other tax imposed by this Article 7 on such alcoholic liquor. The liability for payment of the tax shall be borne by the purchaser.

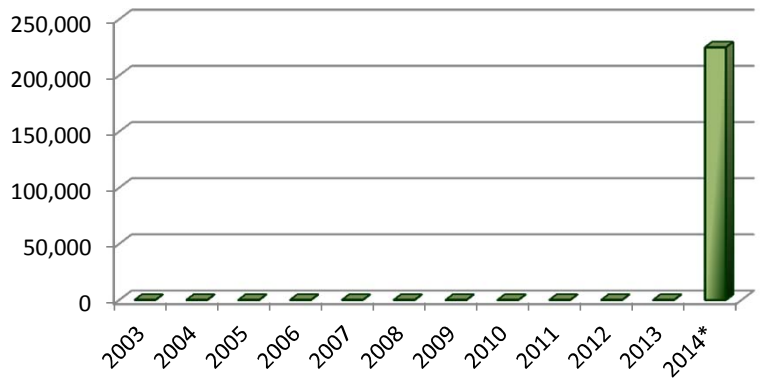
ACCOUNT TITLE:	**Packaged Liquor Tax**
FUND:	Capital Improvements
REVENUE TYPE:	Taxes
ACCOUNT NO:	36

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code Article 7 , Section 13-7-2

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Due to the Village on the 20th of the month.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



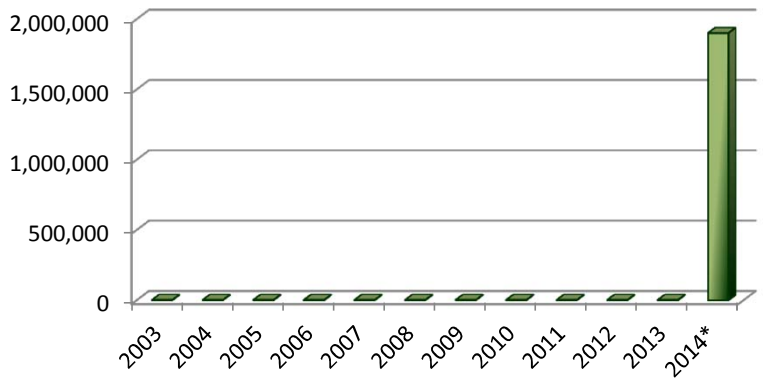
YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013	-	N/A
2014*	225,000	100.0%

A tax known as the "Municipal Electric Use Tax"is imposed in addition to all other taxes imposed by the Village, the State of Illinois, or any other muncipal corporation or political subdivision thereof upon the privledge of using or consuming electricity acquired in a Purchase at Retail and used or consumed within the limit of the Village.

ACCOUNT TITLE:	**Electric Utility Tax**
FUND:	Capital Improvements
REVENUE TYPE:	Taxes
ACCOUNT NO:	36

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code Article 7, Section 13-11-2
COLLECTING AGENCY:	"Tax Collector" means the Person deliverying electricity to the Purchaser
COLLECTION SCHEDULE:	Every Tax Collector, shall on a monthly basis file a return to the Village

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013	-	N/A
2014*	1,900,000	100.0%

A tax known as the "Municipal Gas Use Tax"is imposed in addition to all other taxes imposed by the Village of Hoffman Estates, the State of Illinois, or any other municipal corporation or political subdivison thereof. A tax is imposed on the privledge of using or consuming natural gas in the Village of Hoffman Estates that is purchased in a sale at retail at the rate of five cents per therm.

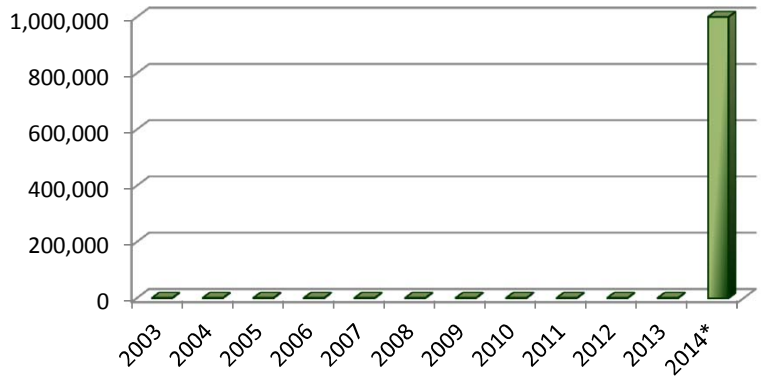
ACCOUNT TITLE:	**Municipal Gas Tax**
FUND:	Capital Improvements
REVENUE TYPE:	Taxes
ACCOUNT NO:	36

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code Article 12, Section 13-12-2

COLLECTING AGENCY:	Any Public Utility providing natural gas service in the Village of Hoffman Estates

COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013	-	N/A
2014*	1,000,000	100.0%

A tax known as the Municipal Motor Fuel Tax is imposed upon the purchase of motor fuel at retail within the Village of Hoffman Estates at the rate of 2.5 cents ($0.025) per gallon or fraction thereof.

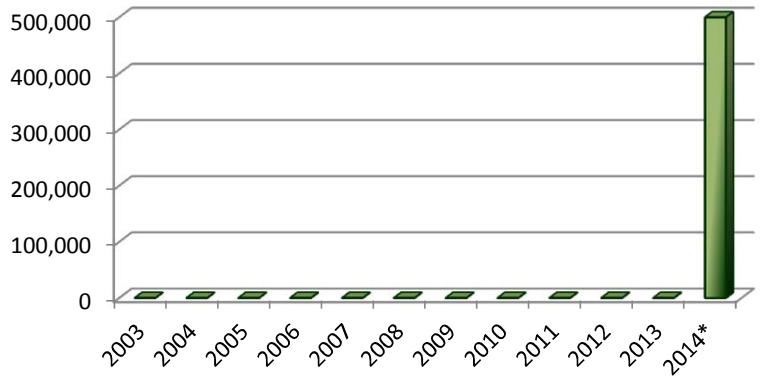
ACCOUNT TITLE:	**Municipal Motor Fuel Tax**
FUND:	Capital Improvements
REVENUE TYPE:	Taxes
ACCOUNT NO:	36

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code Article13, Section 13-13-2

COLLECTING AGENCY:	Motor Fuel Retailer

COLLECTION SCHEDULE:	Due to the Village on the 20th of the month

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



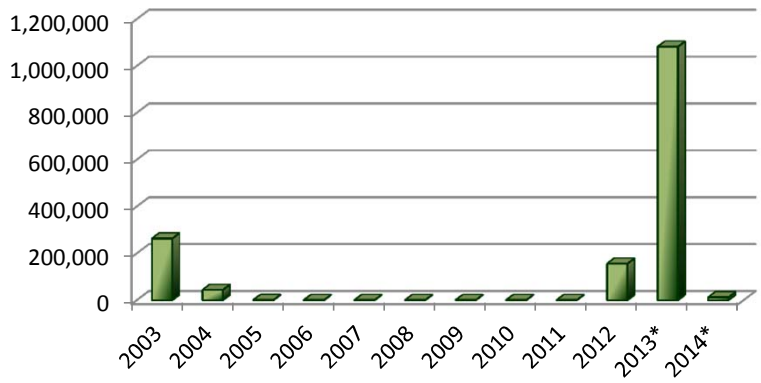
YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013	-	N/A
2014*	500,000	100.0%

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 2011 budget and most of the 2013 budget represented funds for engineering fees related to the Barrington Road Interchange. The 2014 budget is for a STP Grant for Bode Road improvements.

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
2003	262,823	
2004	43,635	-83.4%
2005	145	-99.7%
2006	-	-100.0%
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	155,679	100.0%
2013*	1,081,550	594.7%
2014*	12,000	-98.9%

**2013 and 2014 are budget numbers.*

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.

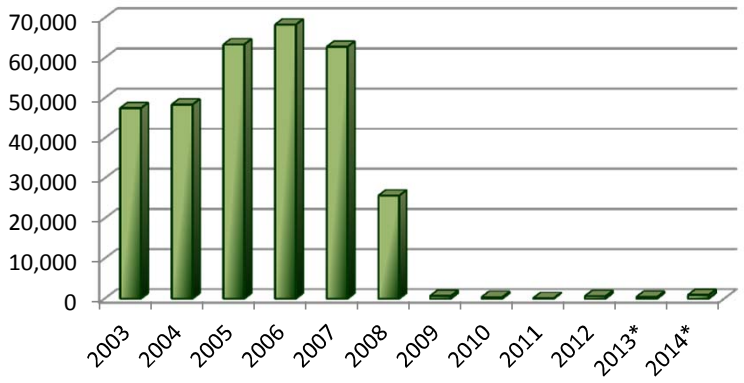
ACCOUNT TITLE:	**Interest Income**
FUND:	Capital Improvements
REVENUE TYPE:	Investment Income
ACCOUNT NO:	36-00-00-15- 3601

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
2003	47,445	
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	646	-97.5%
2010	371	-42.5%
2011	112	-69.8%
2012	593	429.3%
2013*	400	-32.5%
2014*	900	125.0%

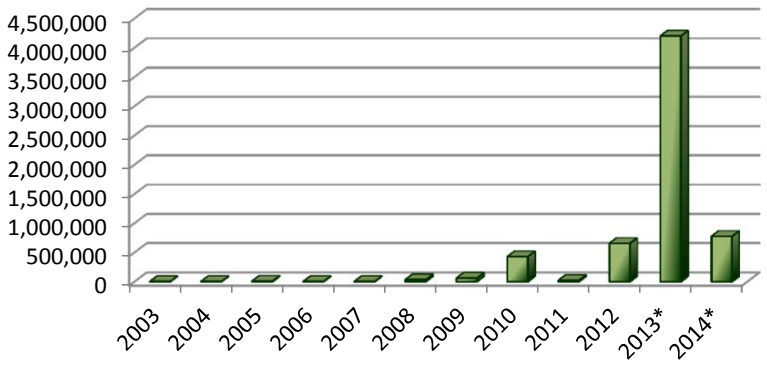
**2013 and 2014 are budget numbers.*

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
2003	-	N/A
2004	-	N/A
2005	7,593	100.0%
2006	-	-100.0%
2007	-	N/A
2008	34,006	N/A
2009	59,087	73.8%
2010	427,389	623.3%
2011	21,765	-94.9%
2012	653,575	2902.9%
2013*	4,200,000	542.6%
2014*	773,500	-81.6%

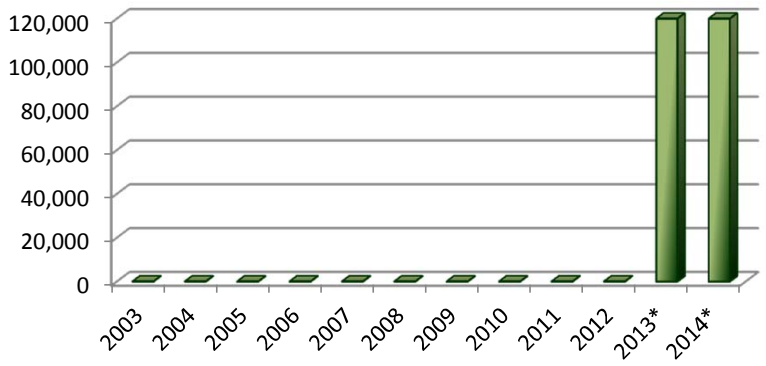
**2013 and 2014 are budget numbers.*

The Village has a contract with FirstEnergy Solutions that requires them to make a payment to the Village after each service year, based on on a two year contract period, based on the percentage of annual Kwh used by the Village.

ACCOUNT TITLE:	**Aggregation Civic Contribution**
FUND:	Capital Improvements
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	36-00-00-16-3736

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	August 2013 and August 2014

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013*	120,000	100.0%
2014*	120,000	0.0%

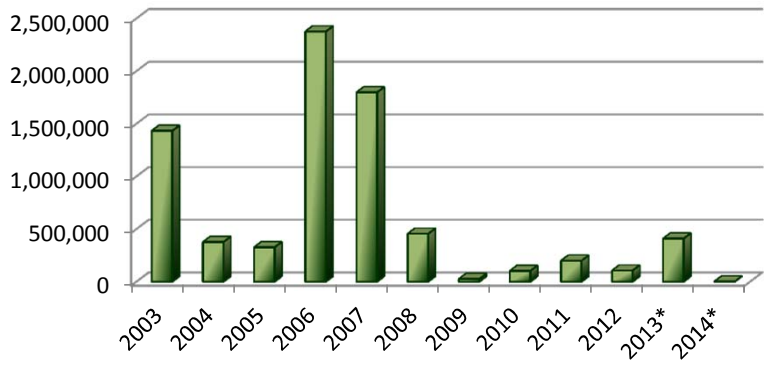
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	1,432,500	
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%
2011	198,310	93.8%
2012	105,000	-47.1%
2013*	409,000	289.5%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Monthly operating transfer from the Motor Fuel Tax Fund (03) for street revitalization capital improvement projects.

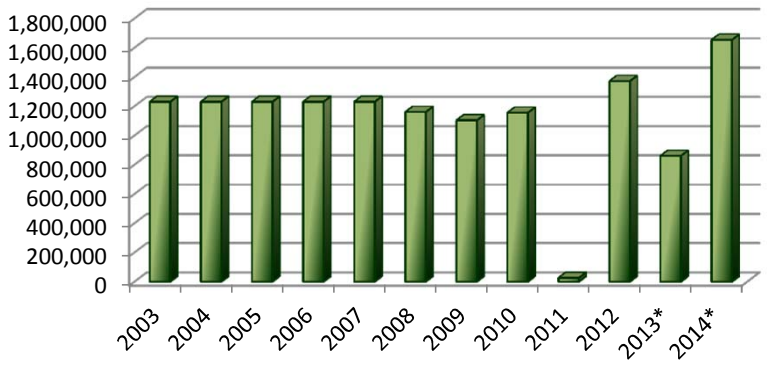
ACCOUNT TITLE:	**Transfer from MFT Fund**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3903

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	1,230,000	
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	1,103,000	-4.9%
2010	1,155,000	4.7%
2011	25,870	-97.8%
2012	1,371,059	5199.8%
2013*	860,000	-37.3%
2014*	1,653,000	92.2%

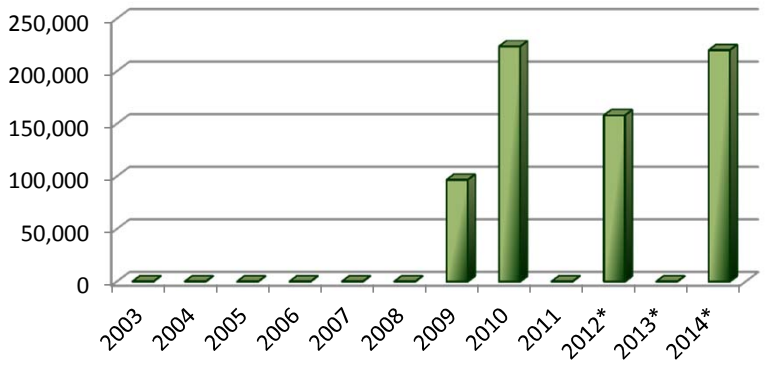
**2013 and 2014 are budget numbers.*

Transfer to fund a portion of the costs related to the reconstruction/resurfacing of Village roads in CDBG eligible areas.

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
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	96,753	100.0%
2010	223,539	131.0%
2011	-	-100.0%
2012*	158,003	100.0%
2013*	-	-100.0%
2014*	220,000	-100.0%

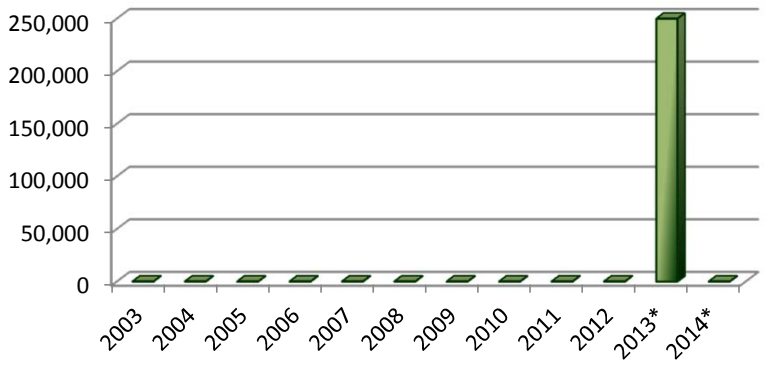
**2013 and 2014 are budget numbers.*

This transfer is to fund a portion of the cost for engineering fees related to the Barrington Road Interchange.

ACCOUNT TITLE:	**Transfer from Central Road Corridor Improvement Fund**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3923

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As expenses occur

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	100.0%
2012	-	-100.0%
2013*	250,000	100.0%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Transfer to help fund the costs related to bike paths and sidewalk projects.

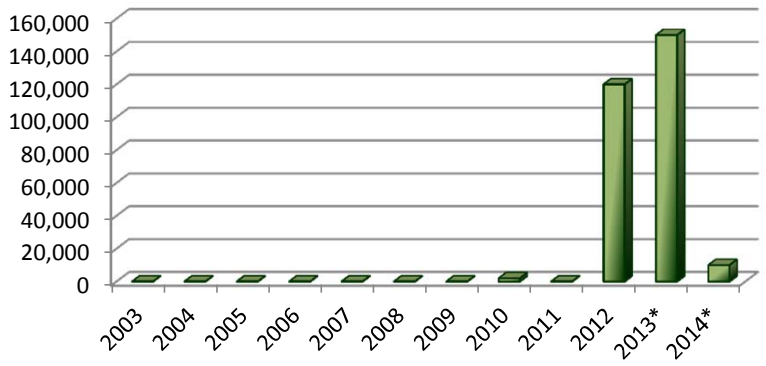
ACCOUNT TITLE:	**Transfer from Traffic Improvement Fund**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3926

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	2,000	100.0%
2011	-	-100.0%
2012	120,000	100.0%
2013*	150,000	25.0%
2014*	10,000	-93.3%

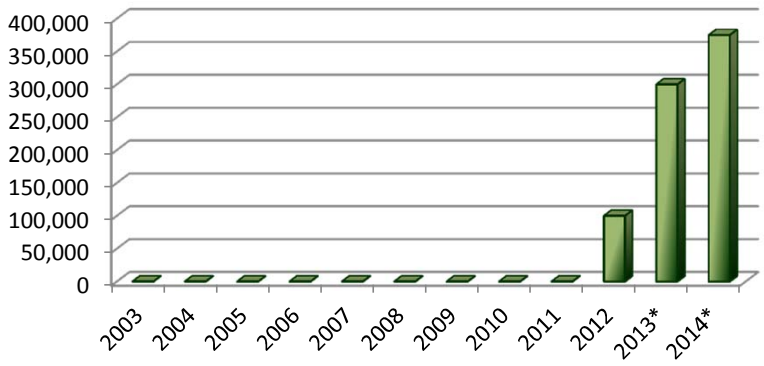
**2013 and 2014 are budget numbers.*

This transfer is to fund a portion of the cost for engineering fees related to the Barrington Road Interchange.

ACCOUNT TITLE:	**Transfer from Central Area Road Improvement Impact Fee**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3930

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As expenses occur

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	100.0%
2012	100,000	#DIV/0!
2013*	300,000	200.0%
2014*	375,000	25.0%

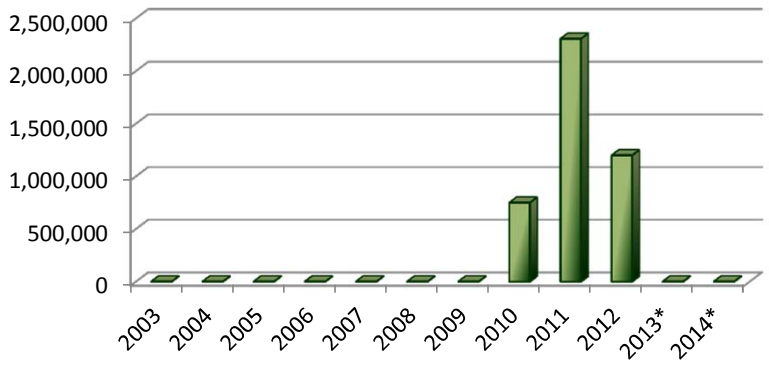
**2013 and 2014 are budget numbers.*

This transfer is to fund a portion of the costs related to the reconstruction/resurfacing of Village roads using the 2009 bond proceeds.

ACCOUNT TITLE:	**Transfer from 2009 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
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	750,000	100.0%
2011	2,305,906	207.5%
2012	1,199,094	-48.0%
2013*	-	-100.0%
2014*	-	N/A

**2013 and 2014 are budget numbers.*

This transfer is to fund a portion of the cost for engineering fees related to the Barrington Road Interchange.

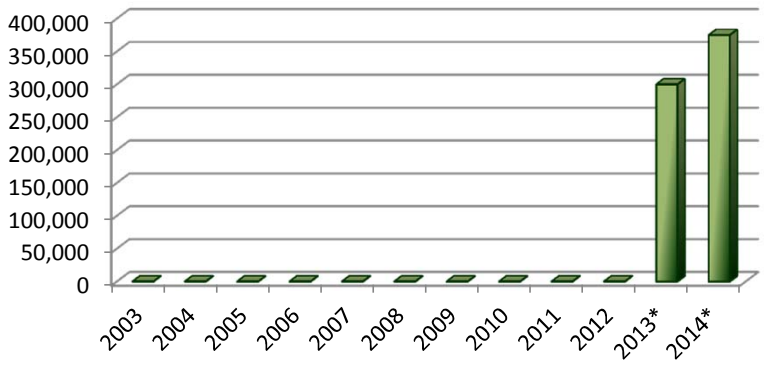
ACCOUNT TITLE:	**Transfer from Western Area Road Improvement Impact Fee**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3935

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As expenses occur

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	100.0%
2012	-	#DIV/0!
2013*	300,000	100.0%
2014*	375,000	25.0%

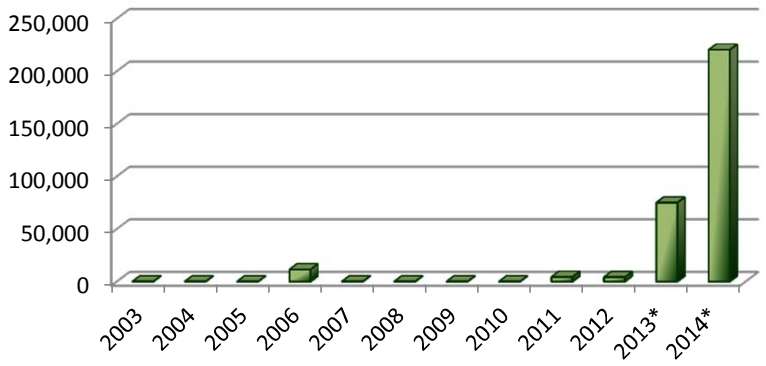
**2013 and 2014 are budget numbers.*

Transfers are to cover a portion of the costs for equipment purchases and capital projects. In 2013, the transfer is funding 50% of the cost of a replacement chiller in the Public Works Department. In 2014, the Public Works building roof will be replaced along with the air make-up units.

ACCOUNT TITLE:	**Transfer from Waterworks and Sewerage Fund**
FUND:	Capital Improvements
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	36-00-00-18- 3940

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	11,460	100.0%
2007	-	-100.0%
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	4,400	100.0%
2012	4,136	-6.0%
2013*	75,000	1713.3%
2014*	220,350	193.8%

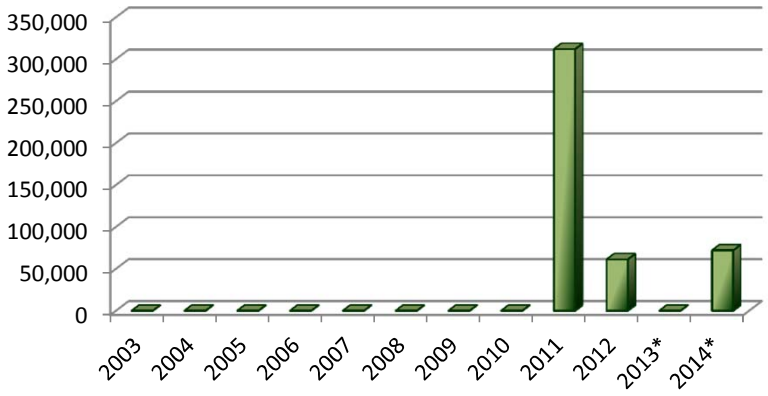
**2013 and 2014 are budget numbers.*

In 2011 the Grant from the Assistance to Firefighters Grants (AFG) was used for the Fire Department to purchase new cardiac monitors. In 2012, the CMAQ Grant was used for apparatus refurbishments. In 2014, the Grant was used for the Fire Department to purchase thermal imaging cameras.

ACCOUNT TITLE:	**Grants**
FUND:	Capital Vehicle & Equipment
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	37-00-00-12- 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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	312,000	100.0%
2012	61,188	-80.4%
2013*	-	-100.0%
2014*	72,000	100.0%

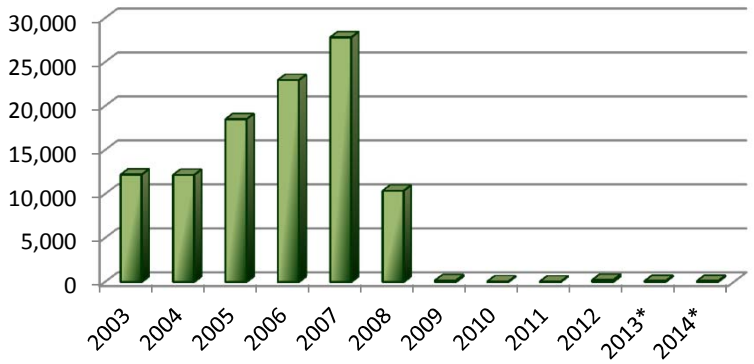
**2013 and 2014 are budget numbers.*

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
2003	12,198	
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	168	-98.4%
2010	52	-69.0%
2011	40	-23.1%
2012	224	459.7%
2013*	100	-55.3%
2014*	100	0.0%

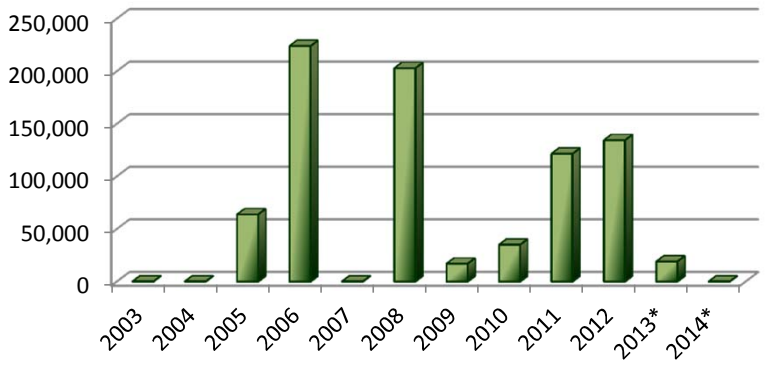
**2013 and 2014 are budget numbers.*

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. No transfer is planned for 2014.

ACCOUNT TITLE:	**Tranfer 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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	
2004	-	N/A
2005	63,830	N/A
2006	223,905	250.8%
2007	-	-100.0%
2008	202,800	100.0%
2009	17,000	-91.6%
2010	35,000	105.9%
2011	121,500	247.1%
2012	134,400	10.6%
2013*	19,000	-85.9%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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

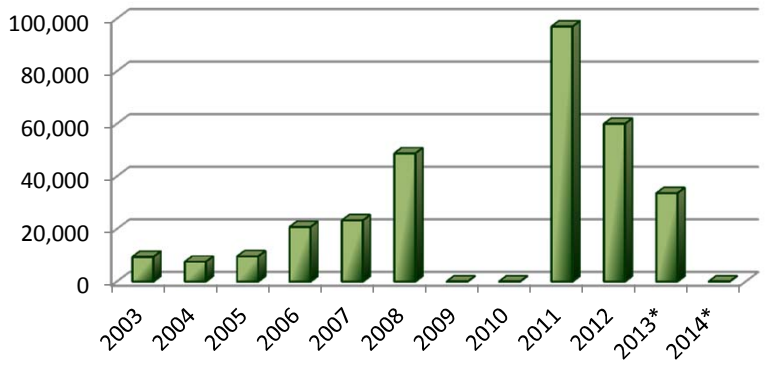
ACCOUNT TITLE:	**Transfer from EDA Admin. Fund**
FUND:	Capital Vehicle & Equipment
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	37-00-00-18- 3906

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
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	-	N/A
2011	97,000	100.0%
2012	60,000	-38.1%
2013*	33,600	-44.0%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Transfer is being made from the Capital Replacement Fund for part of the lease payments for the new radios.

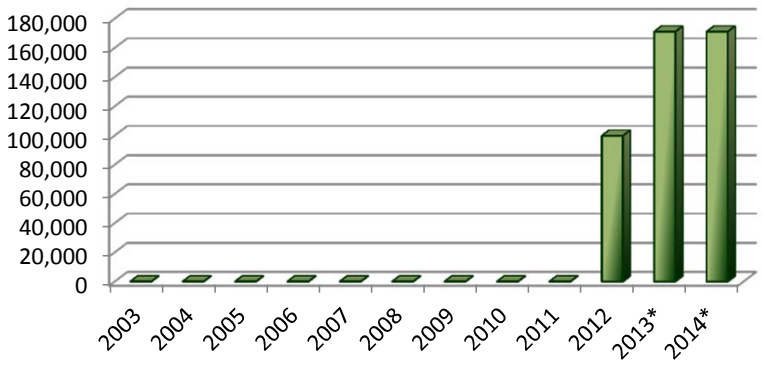
ACCOUNT TITLE:	**Trf from Capital Replacement**
FUND:	Capital Vehicle & Equipment
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	37-00-00-18- 3938

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	99,798	100.0%
2013*	171,090	71.4%
2014*	171,090	0.0%

**2013 and 2014 are budget numbers.*

Transfer is being made from the Water Fund for part of the lease payments for the new radios.

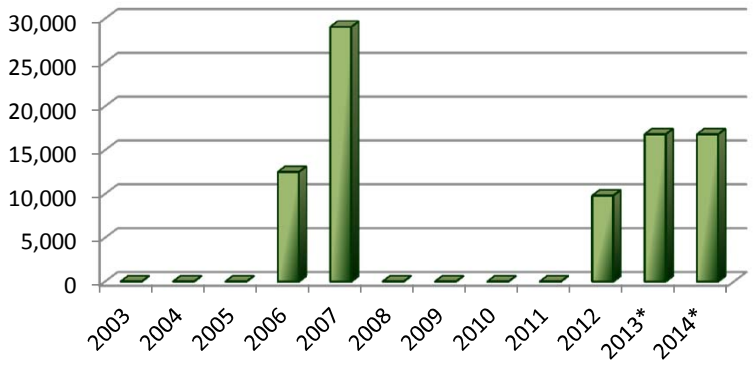
ACCOUNT TITLE:	**Transfer from Water Fund**
FUND:	Capital Vehicle & Equipment
REVENUE TYPE:	Operating Transfers
ACCOUNT NO:	37-00-00-18- 3940

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	12,500	100.0%
2007	29,050	132.4%
2008	-	-100.0%
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	9,800	100.0%
2013*	16,800	100.0%
2014*	16,800	0.0%

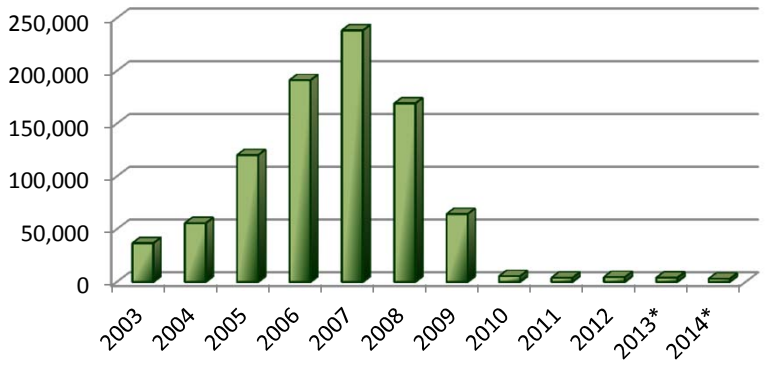
**2013 and 2014 are budget numbers.*

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
2003	36,749	
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	64,364	-61.9%
2010	5,422	-91.6%
2011	3,916	-27.8%
2012	4,573	16.8%
2013*	4,000	-12.5%
2014*	3,000	-25.0%

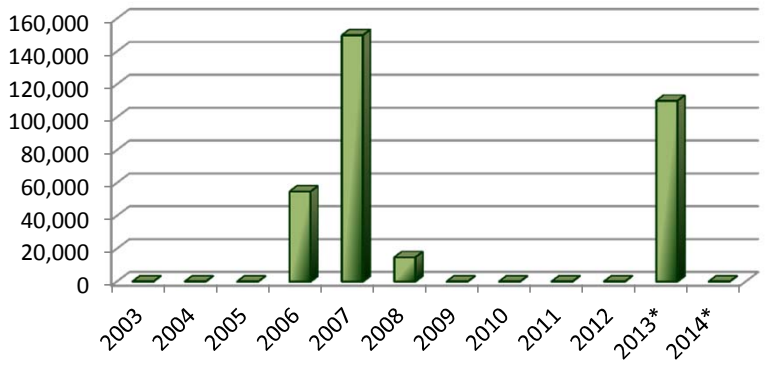
**2013 and 2014 are budget numbers.*

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	54,750	100.0%
2007	149,920	173.8%
2008	14,740	-90.2%
2009	-	-100.0%
2010	-	N/A
2011	-	N/A
2012	-	N/A
2013*	110,000	100.0%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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 $7.46/1,000 gallons used. Commercial users are charged based on the diameter of water service plus the consumption rate of $7.46/1,000 gallons used. The consumption rate increases on December 1 of every year. Large increase in 2012 is due to the City of Chicage rate increase.

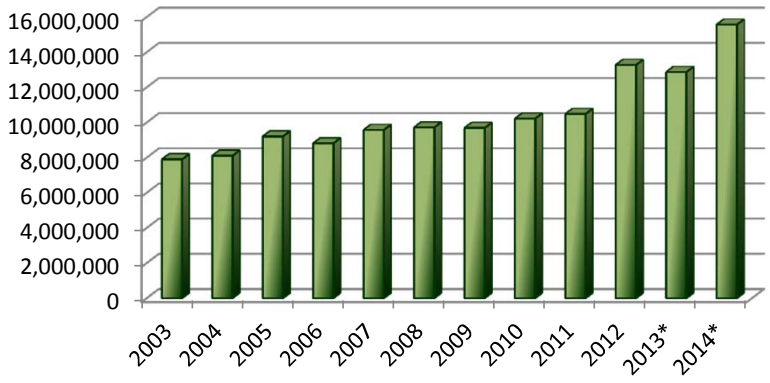
ACCOUNT TITLE:	**Water/Sewer Charges**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3425

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 a Saturday or Sunday, the bills are due the following Monday.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	7,894,158	
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	9,682,227	-0.3%
2010	10,210,656	5.5%
2011	10,476,374	2.6%
2012	13,268,041	26.6%
2013*	12,862,800	-3.1%
2014*	15,561,800	21.0%

**2013 and 2014 are budget numbers.*

A flat rate of $30 per permit is charged for non-metered water use at construction sites.

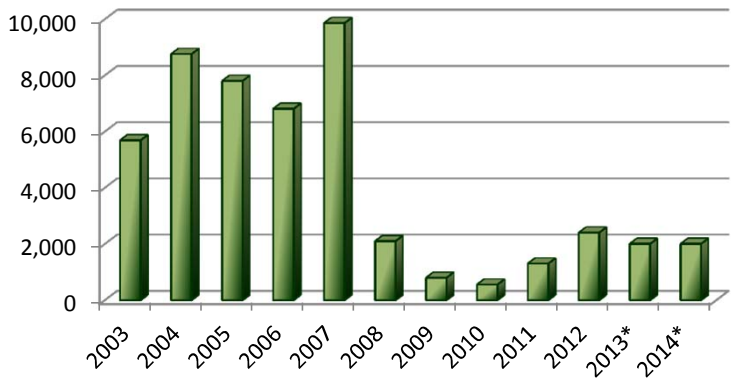
ACCOUNT TITLE:	**Sale of Water Construction**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3426

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
2003	5,686	
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	794	-62.2%
2010	551	-30.6%
2011	1,300	135.9%
2012	2,399	84.6%
2013*	2,000	-16.6%
2014*	2,000	0.0%

**2013 and 2014 are budget numbers.*

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

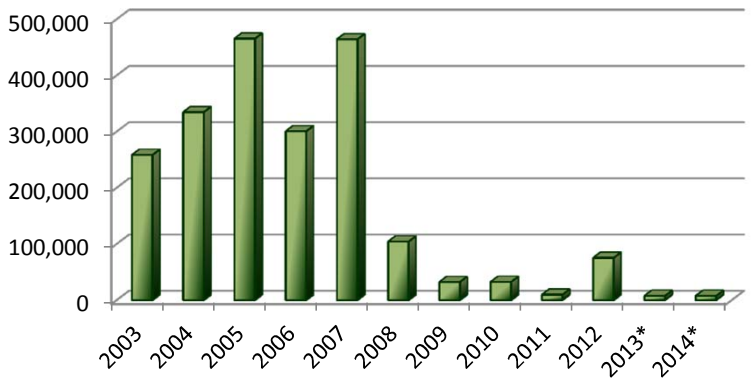
ACCOUNT TITLE:	**Connection Tap on Fees**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3427

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
2003	258,413	
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	32,072	-69.2%
2010	32,336	0.8%
2011	9,606	-70.3%
2012	75,196	682.8%
2013*	7,500	-90.0%
2014*	7,500	0.0%

**2013 and 2014 are budget numbers.*

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 the mailing the bill.

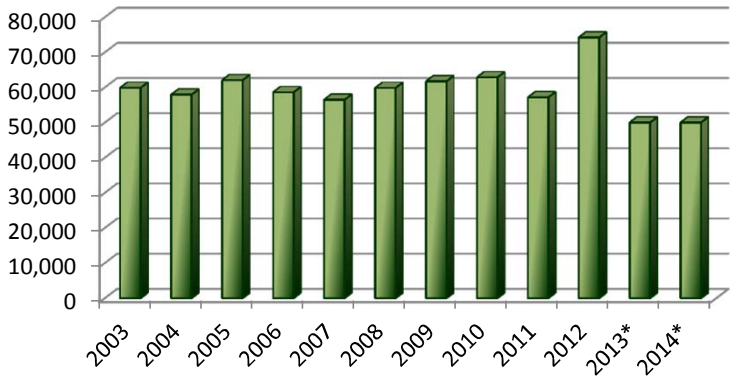
ACCOUNT TITLE:	**Penalty Fees**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3428

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
2003	59,865	
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	61,725	3.1%
2010	62,862	1.8%
2011	57,151	-9.1%
2012	74,222	29.9%
2013*	50,000	-32.6%
2014*	50,000	0.0%

**2013 and 2014 are budget numbers.*

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.

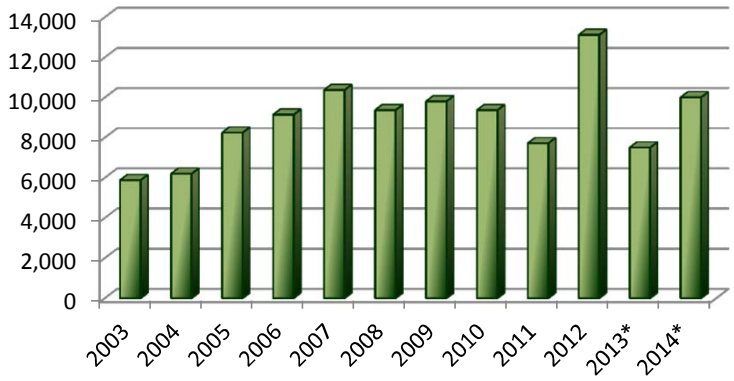
ACCOUNT TITLE:	**Turn On Fees**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3429

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
2003	5,876	
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	9,803	4.7%
2010	9,365	-4.5%
2011	7,715	-17.6%
2012	13,115	70.0%
2013*	7,500	-42.8%
2014*	10,000	33.3%

**2013 and 2014 are budget numbers.*

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.

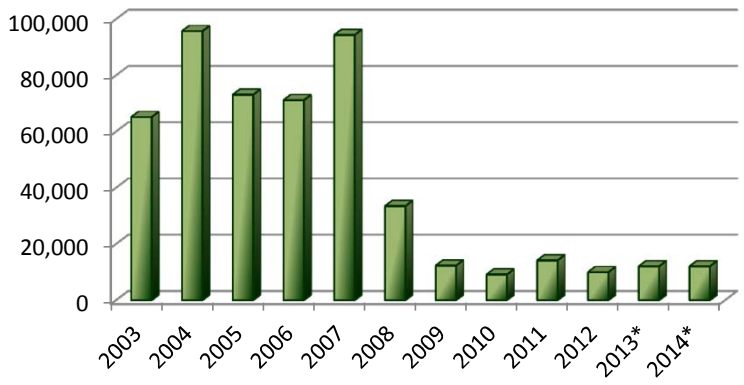
ACCOUNT TITLE:	**Meter Sales**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3430

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
2003	65,130	
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	12,281	-63.3%
2010	9,071	-26.1%
2011	14,128	55.7%
2012	9,940	-29.6%
2013*	12,000	20.7%
2014*	12,000	0.0%

**2013 and 2014 are budget numbers.*

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.

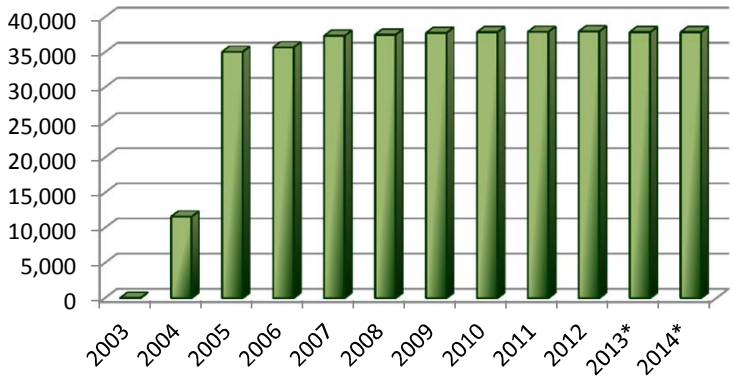
ACCOUNT TITLE:	**Cross Connection Fee**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	40-40-00-13 3446

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 is a Saturday or Sunday, the bills are due the following Monday.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
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	37,741	0.7%
2010	37,835	0.3%
2011	37,888	0.1%
2012	37,940	0.1%
2013*	37,850	-0.2%
2014*	37,850	0.0%

**2013 and 2014 are budget numbers.*

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.

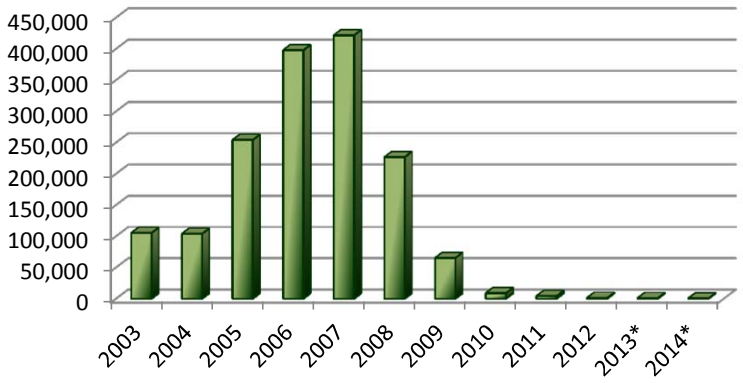
ACCOUNT TITLE:	**Interest Income**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Investment Income
ACCOUNT NO:	40-40-00-15- 3601

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
2003	105,166	
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	65,123	-71.3%
2010	8,833	-86.4%
2011	4,120	-53.4%
2012	1,238	-70.0%
2013*	1,000	-19.2%
2014*	500	-50.0%

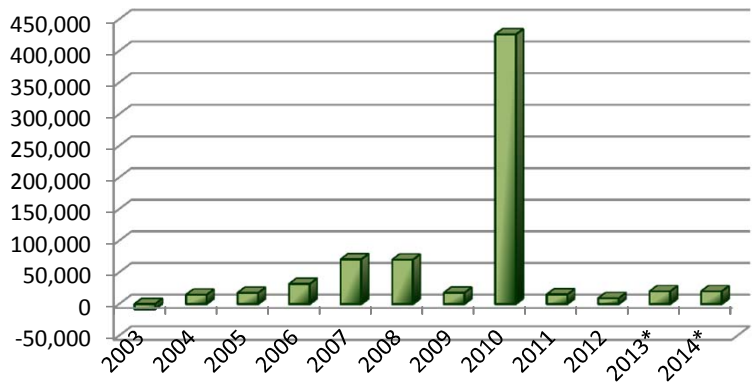
**2013 and 2014 are budget numbers.*

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 the use of meter chambers and wrenches. The large revenue in FY 2010 was a reiumbursement received from a neighboring community for a joint sanitary sewer life project.

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
2003	(8,167)	
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	17,622	-74.8%
2010	426,016	2317.6%
2011	15,000	-96.5%
2012	9,146	-39.0%
2013*	20,000	118.7%
2014*	20,000	0.0%

**2013 and 2014 are budget numbers.*

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 $10.

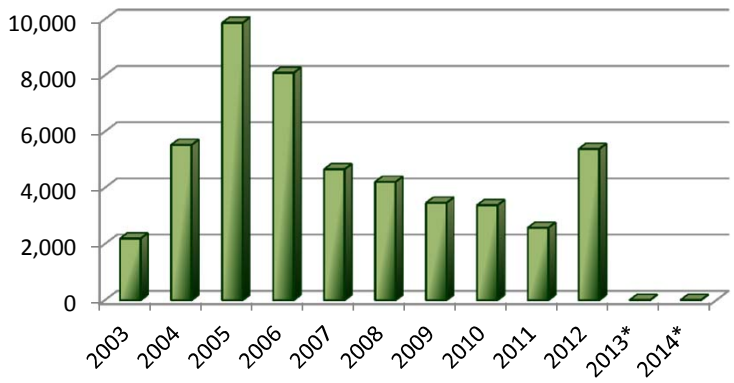
ACCOUNT TITLE:	**Miscellaneous Revenue**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	40-40-00-16- 3706

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
2003	2,191	
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	3,461	-17.7%
2010	3,375	-2.5%
2011	2,574	-23.7%
2012	5,380	109.0%
2013*	-	-100.0%
2014*	-	N/A

**2013 and 2014 are budget numbers.*

Assets relating to water and sewer mains constructed by developers that the Village takes ownership of in order to maintain. This account is not budgeted for.

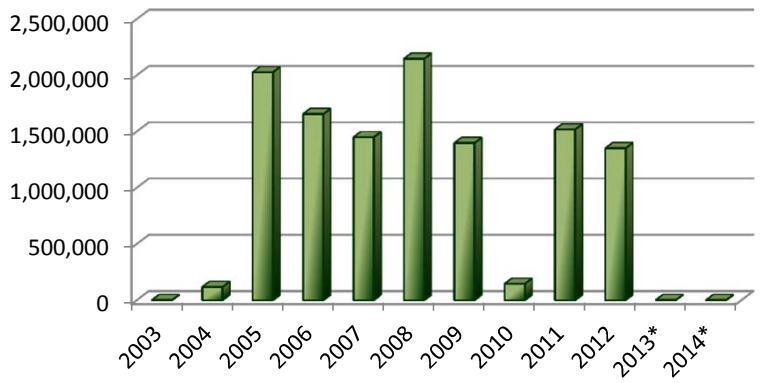
ACCOUNT TITLE:	**Contributions of Assets**
FUND:	Waterworks and Sewerage
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	40-40-00-16- 3724

LEGAL AUTHORIZATION FOR COLLECTION:	Written acceptance by the Village Board

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Estates

COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
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	1,397,019	-34.9%
2010	145,117	-89.6%
2011	1,517,671	945.8%
2012	1,350,599	N/A
2013*	-	-100.0%
2014*	-	N/A

**2013 and 2014 are budget numbers.*

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. The facilities must also submit a copy of Illinois Department of Revenue Form ST-1 (state sales tax return) with their remittance.

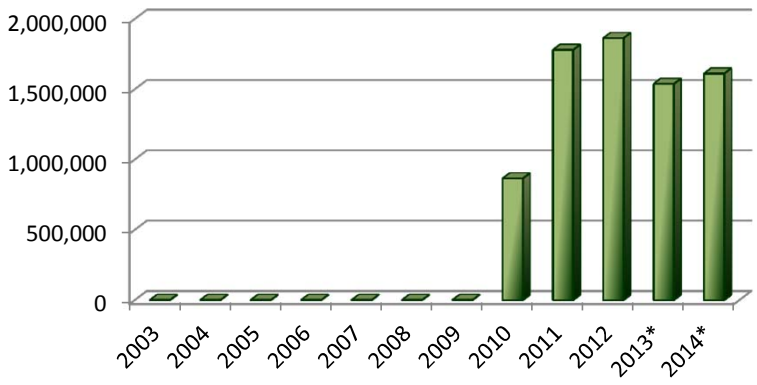
ACCOUNT TITLE:	**Food & Beverage Tax**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Taxes
ACCOUNT NO:	41-00-00-10- 3107

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	865,658	100.0%
2011	1,780,237	105.7%
2012	1,863,460	4.7%
2013*	1,538,140	-17.5%
2014*	1,611,140	4.7%

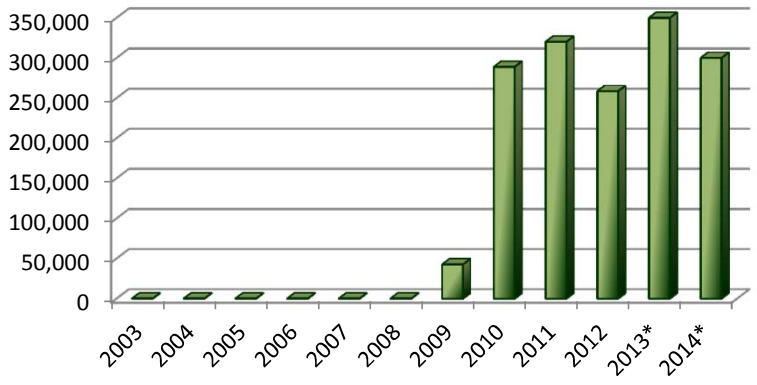
**2013 and 2014 are budget numbers.*

ACCOUNT TITLE:	**Entertainment Tax**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Taxes
ACCOUNT NO:	41-00-00-10- 3117

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 includes 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 of 2006. In 2009, for entertainment related to the Sears Centre Arena, 50% of the revenue was recorded here and the other 50% to the General Fund. Beginning in 2010, this account collects all entertainment tax for the Sears Centre Arena.

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	42,580	100.0%
2010	288,903	578.5%
2011	320,079	10.8%
2012	258,539	-19.2%
2013*	350,000	35.4%
2014*	300,000	-14.3%

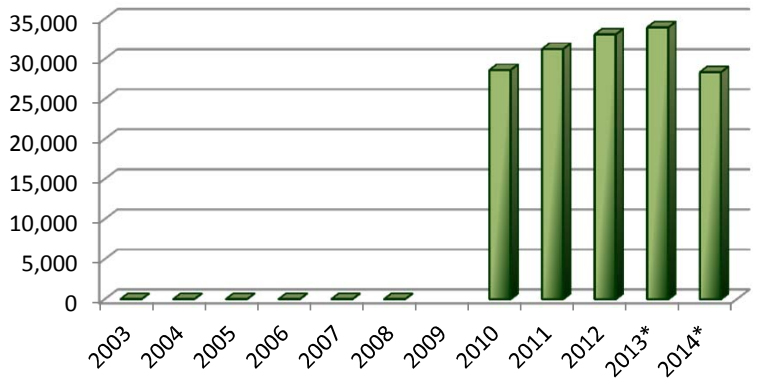
**2013 and 2014 are budget numbers.*

The Village has a lease agreement with Verizon Wireless and Clear Channel for broadcasting and cell phone equipement in use on the Sears Centre property.

ACCOUNT TITLE:	**Lease Payments**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	41-00-00-10- 3414

LEGAL AUTHORIZATION FOR COLLECTION:	Contractual Agreement
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009		N/A
2010	28,584	100.0%
2011	31,216	9.2%
2012	33,026	5.8%
2013*	33,920	2.7%
2014*	28,320	-16.5%

**2013 and 2014 are budget numbers.*

This is the net revenue earned from the events held at the Sears Centre Arena.

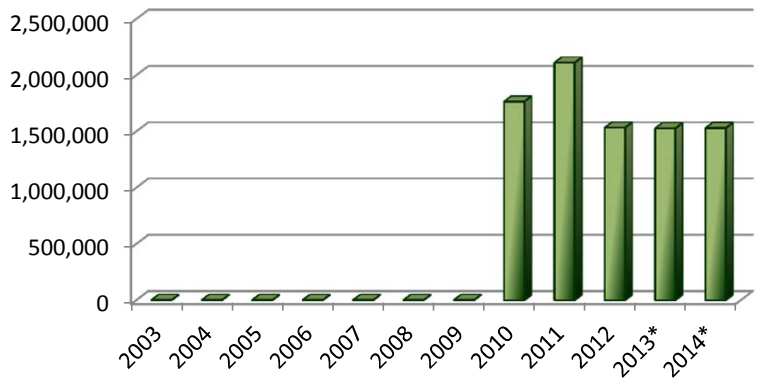
ACCOUNT TITLE:	**Net Event Income**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	41-00-80-13- 3455

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Sears Centre Arena

COLLECTION SCHEDULE:	Funds collected per event and recorded by the Village monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	1,765,379	100.0%
2011	2,111,692	19.6%
2012	1,533,631	-27.4%
2013*	1,527,460	-0.4%
2014*	1,530,180	0.2%

**2013 and 2014 are budget numbers.*

This is revenue from sales related to advertising, suite rentals and other premium sales for the Sears Centre Arena.

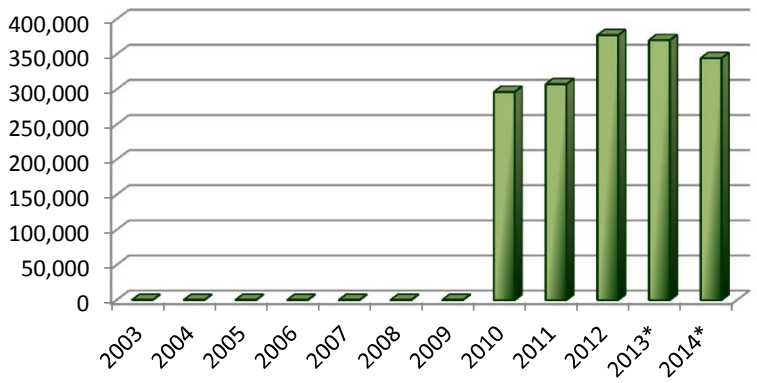
ACCOUNT TITLE:	**Premium/Other Income**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	41-00-80-13- 3456

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Sears Centre Arena

COLLECTION SCHEDULE:	Funds collected monthly and recorded by the Village monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	296,463	100.0%
2011	307,384	3.7%
2012	377,177	22.7%
2013*	370,230	-1.8%
2014*	344,500	-6.9%

**2013 and 2014 are budget numbers.*

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

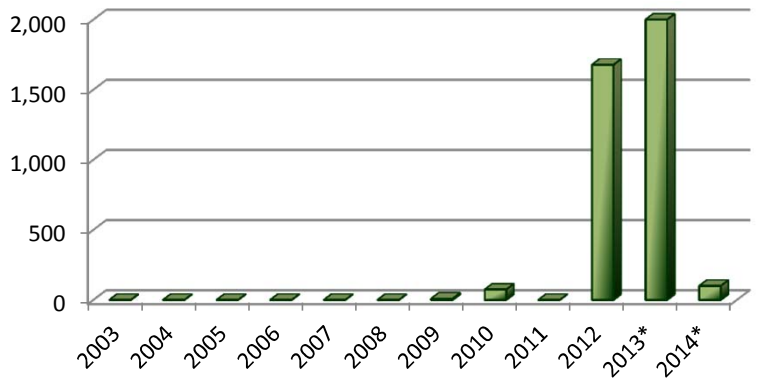
ACCOUNT TITLE:	**Interest Income**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Investment Income
ACCOUNT NO:	41-00-00-15- 3601

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
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	9	100.0%
2010	74	722.2%
2011	-	-100.0%
2012	1,678	100.0%
2013*	2,000	19.2%
2014*	100	-95.0%

**2013 and 2014 are budget numbers.*

The Village will receive 1% of the handle (total amount wagered) for the Illinois Off-Track Betting facility within the Village.

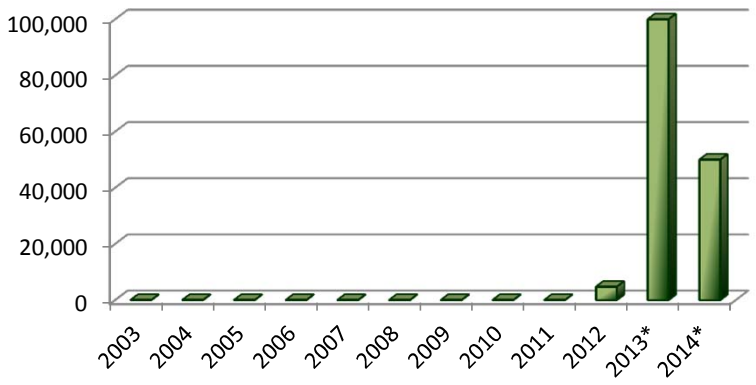
ACCOUNT TITLE:	**OTB Local Share Revenue**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	41-00-00-16-3735

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	-	N/A
2012	4,744	N/A
2013*	100,000	2007.8%
2014*	50,000	-50.0%

**2013 and 2014 are budget numbers.*

Money received from a property tax appeal on the Sears Center for 2009. Money received in 2012 was for impact fees contributed by developer.

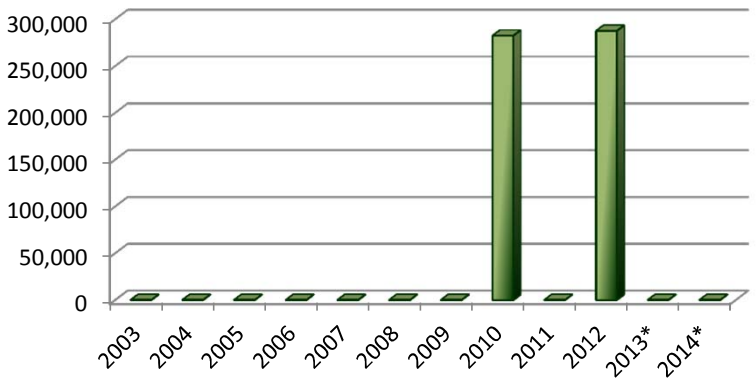
ACCOUNT TITLE:	**Reimbursement/Recoveries**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	41-00-80-15- 3701

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY:

COLLECTION SCHEDULE:

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	282,467	100.0%
2011	-	-100.0%
2012	287,500	100.0%
2013*	-	-100.0%
2014*	-	N/A

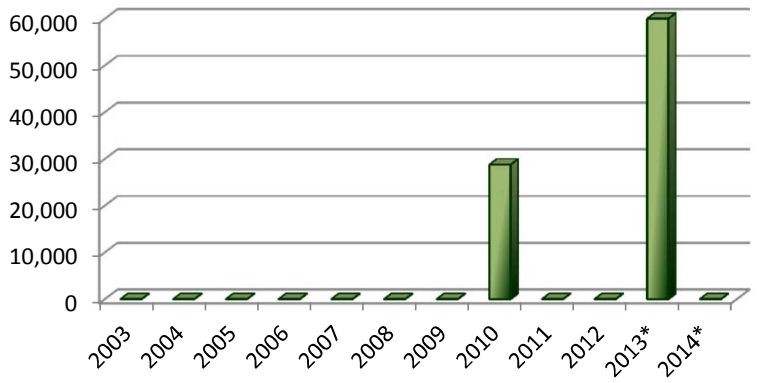
**2013 and 2014 are budget numbers.*

This revenue represents the contribution from the contracted food vendor for the arena for capital improvements.

ACCOUNT TITLE:	**Miscellaneous Revenue**
FUND:	Sears Centre Operating Fund
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	41-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	One time entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	28,770	100.0%
2011	-	-100.0%
2012	-	100.0%
2013*	60,000	100.0%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

Residential and commercial users are charged a monthly Stormwater Utility Fee on the water bill for the construction, maintenance, repair and reconstruction of the Stormwater Management System and related infrastructure within the Village. The fee for residential lots but excluding apartments, condominiums that are not townhomes, and co-ops, shall be according the parcel's lot size: 0-7,500 sq. ft. of lot size $1.50 per month, 7,501-12,500 sq. ft. of lot size, $2.00 per month and over 12,500 sq. ft of lot size, $2.50 per month.

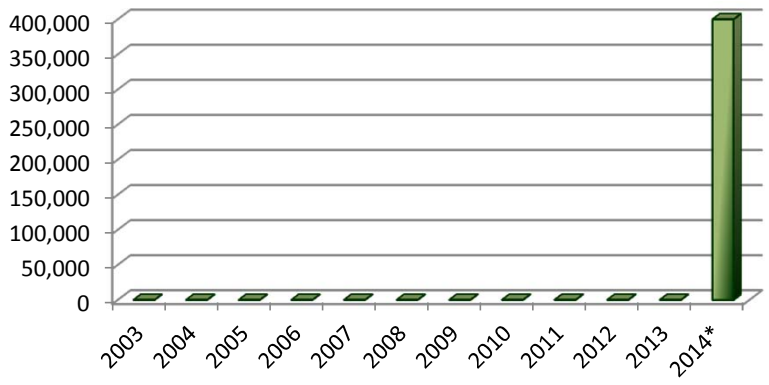
ACCOUNT TITLE:	**Storm Water Utility Fee**
FUND:	Storm Water Management Fund
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	42

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code: Article 6, Section 12-6-2

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



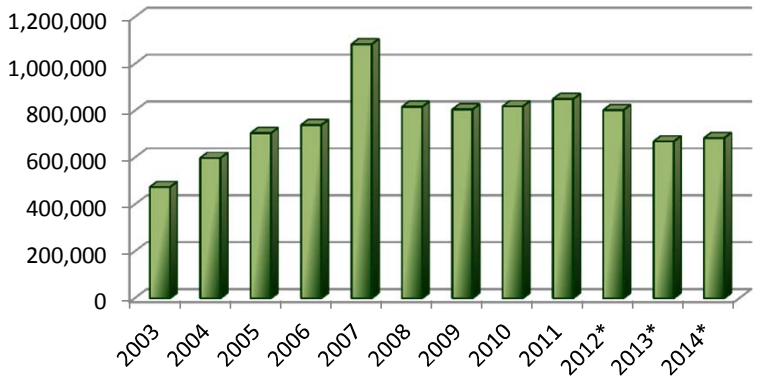
YEAR	AMOUNT	% CHG
2003	0	
2004	0	N/A
2005	0	N/A
2006	0	N/A
2007	0	N/A
2008	0	N/A
2009	0	N/A
2010	0	N/A
2011	0	N/A
2012	0	N/A
2013	0	N/A
2014*	400,000	100.0%

Village's portion of liability insurance premiums for certain employees that are covered. Amounts are transferred from the following funds where payroll charges are booked: General, and Asset Seizure. Monthly amounts are derived from the 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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	473,880	
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	805,420	-1.4%
2010	818,640	1.6%
2011	849,770	3.8%
2012*	802,590	-5.6%
2013*	668,800	-16.7%
2014*	683,280	2.2%

**2013 and 2014 are budget numbers.*

Village's portion of workers' compensation insurance premiums. Amounts are transferred from the following funds where payroll charges are booked: General, Asset Seizure, Waterworks and Sewerage and Information Systems. Monthly amounts are derived from the current year budget.

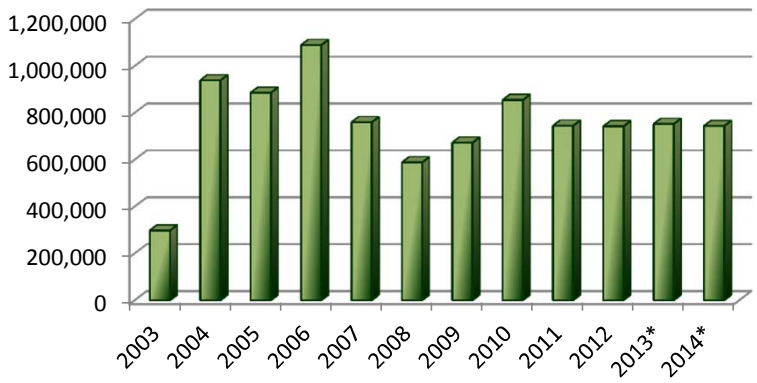
ACCOUNT TITLE:	**Workers' Compensation Charges**
FUND:	Insurance Fund
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	46-70-00-13- 3439

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE:	Monthly journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	297,350	
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	672,330	14.4%
2010	854,320	27.1%
2011	744,290	-12.9%
2012	741,720	-0.3%
2013*	752,070	1.4%
2014*	743,250	-1.2%

**2013 and 2014 are budget numbers.*

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.

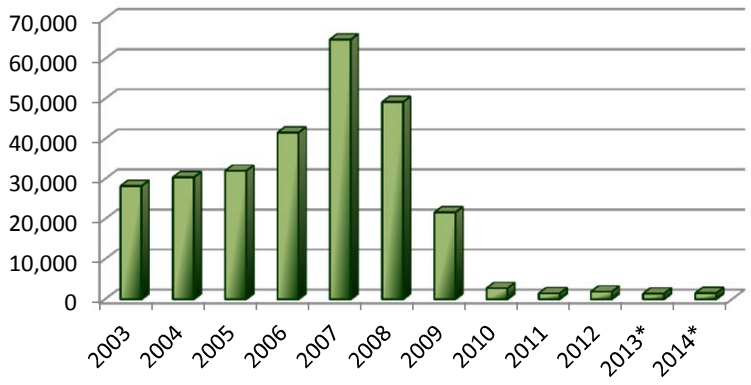
ACCOUNT TITLE:	**Interest Income**
FUND:	Insurance Fund
REVENUE TYPE:	Investment Income
ACCOUNT NO:	46-70-00-15- 3601

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
2003	28,245	
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	21,642	-56.0%
2010	2,735	-87.4%
2011	1,456	-46.8%
2012	1,865	28.1%
2013*	1,400	-24.9%
2014*	1,500	7.1%

**2013 and 2014 are budget numbers.*

Insurance recoveries received by the Risk Manager when Village insurance claims are settled.

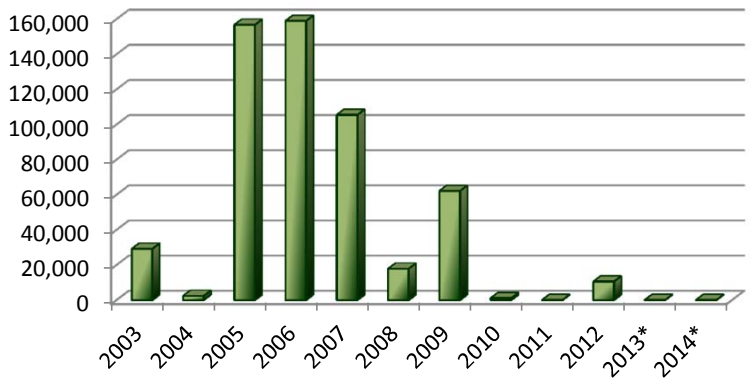
ACCOUNT TITLE:	**Reimbursement & Recoveries**
FUND:	Insurance Fund
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	46-70-00-16- 3701

LEGAL AUTHORIZATION FOR COLLECTION:	

COLLECTING AGENCY:	Village of Hoffman Estates, Risk Manager and Finance Department

COLLECTION SCHEDULE:	As received

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	29,209	
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	62,132	248.7%
2010	1,082	-98.3%
2011	-	-100.0%
2012	10,503	#DIV/0!
2013*	-	-100.0%
2014*	-	N/A

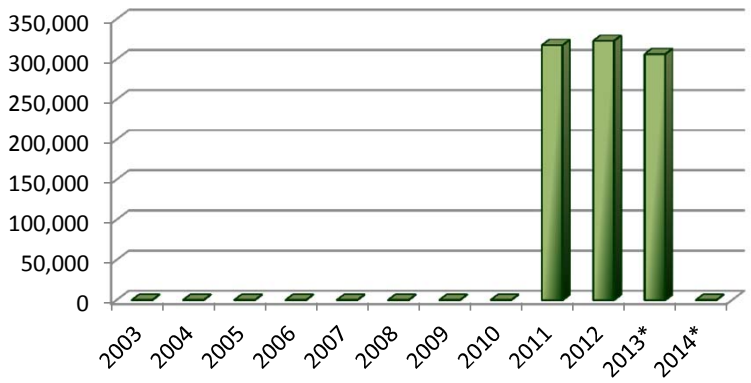
**2013 and 2014 are budget numbers.*

This is revenue to offset the health insurance incentives for recent Voluntary Separation Plan participants. This 3 year program ended in FY 2013.

ACCOUNT TITLE:	**Benefit Fund Revenue**
FUND:	Insurance Fund
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	46-70-00-16- 3729

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	317,584	100.0%
2012	322,952	1.7%
2013*	306,390	-5.1%
2014*	-	-100.0%

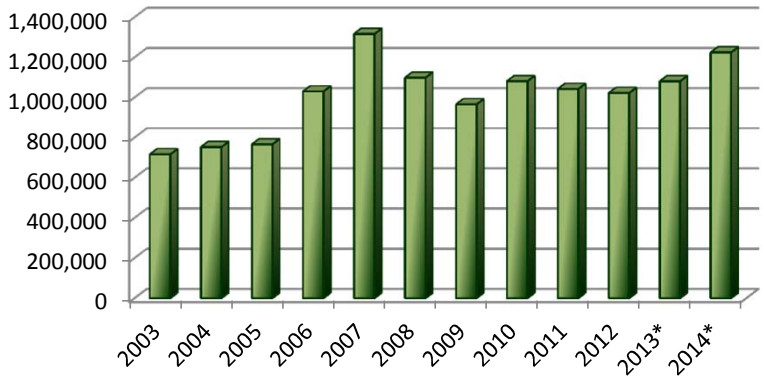
**2013 and 2014 are budget numbers.*

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.

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 journal entry

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	716,090	
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	965,070	-12.1%
2010	1,080,700	12.0%
2011	1,042,040	-3.6%
2012	1,021,800	-1.9%
2013*	1,080,110	5.7%
2014*	1,223,640	13.3%

**2013 and 2014 are budget numbers.*

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.

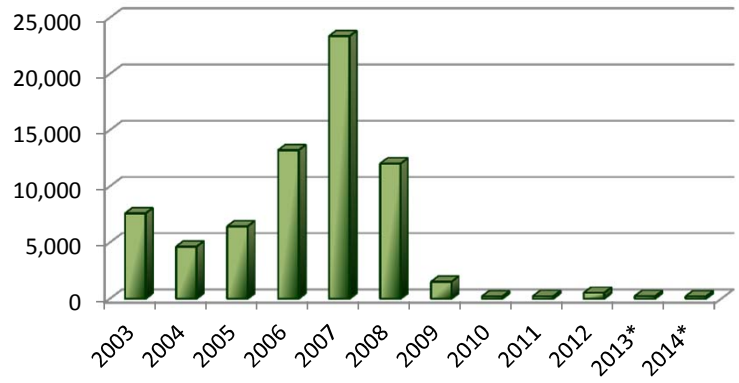
ACCOUNT TITLE:	**Interest Income**
FUND:	Information Systems
REVENUE TYPE:	Investment Income
ACCOUNT NO:	47-00-00-15- 3601

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
2003	7,584	
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	1,498	-87.5%
2010	201	-86.6%
2011	214	6.5%
2012	518	141.9%
2013*	220	-57.5%
2014*	200	-9.1%

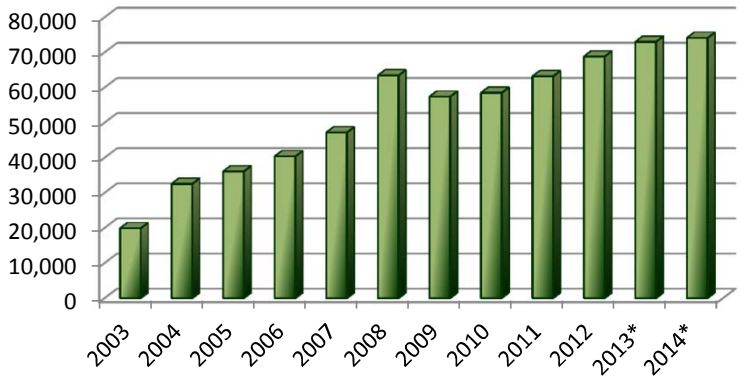
**2013 and 2014 are budget numbers.*

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
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	57,351	-9.6%
2010	58,447	1.9%
2011	63,163	8.1%
2012	68,799	8.9%
2013*	73,000	6.1%
2014*	74,090	1.5%

**2013 and 2014 are budget numbers.*

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 total pension is funded based on an actuarial study.

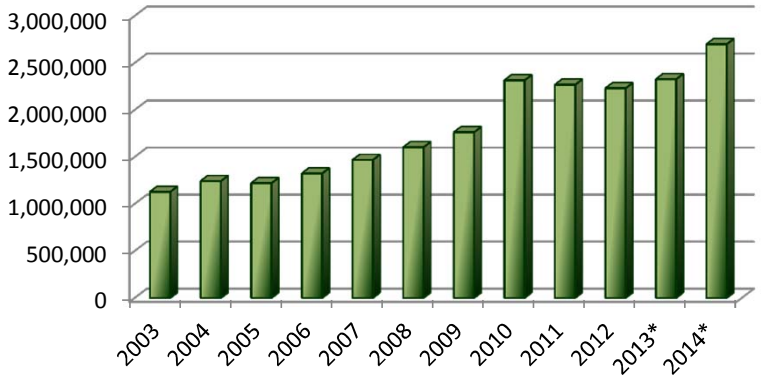
ACCOUNT TITLE:	**Property Tax**
FUND:	Police Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	50-00-00-10- 3101

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
2003	1,127,033	
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	1,760,901	10.0%
2010	2,313,735	31.4%
2011	2,266,691	-2.0%
2012	2,229,322	-1.6%
2013*	2,325,870	4.3%
2014*	2,697,480	16.0%

**2013 and 2014 are budget numbers.*

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.

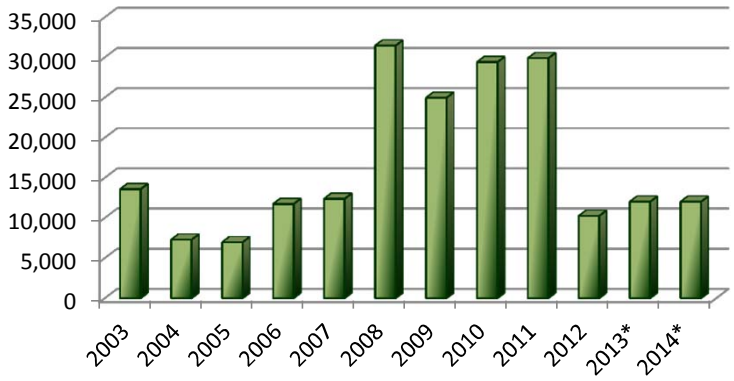
ACCOUNT TITLE:	**Property Tax, Prior Years**
FUND:	Police Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	50-00-00-10- 3102

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
2003	13,570	
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	24,954	-20.6%
2010	29,392	17.8%
2011	29,884	1.7%
2012	10,237	-65.7%
2013*	12,000	17.2%
2014*	12,000	0.0%

**2013 and 2014 are budget numbers.*

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. EDA under old legislation has ended as of 2013.

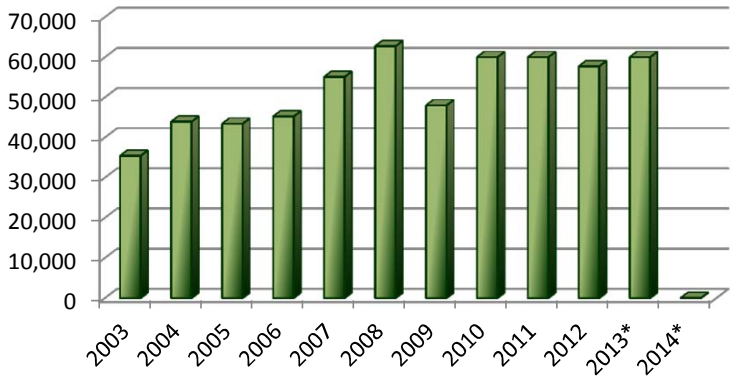
ACCOUNT TITLE:	**EDA Property Tax Surplus**
FUND:	Police Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	50-00-00-10- 3110

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
2003	35,431	
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%
2011	60,000	0.0%
2012	57,723	-3.8%
2013*	60,000	3.9%
2014*	-	-100.0%

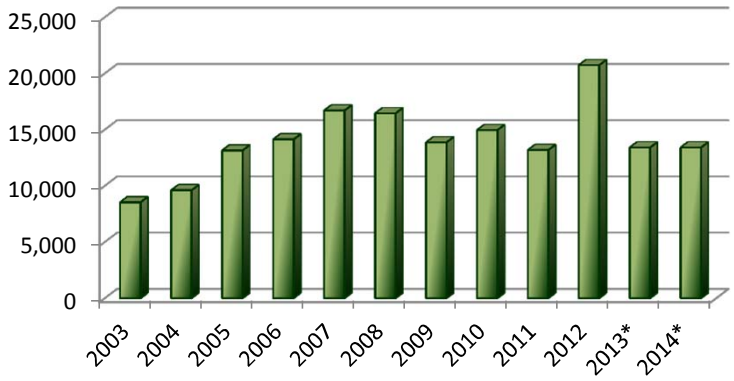
**2013 and 2014 are budget numbers.*

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:	State: 30 ILCS 115/12 85
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Recorded quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	8,529	
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	13,856	-15.7%
2010	14,947	7.9%
2011	13,174	-11.9%
2012	20,725	57.3%
2013*	13,400	-35.3%
2014*	13,400	0.0%

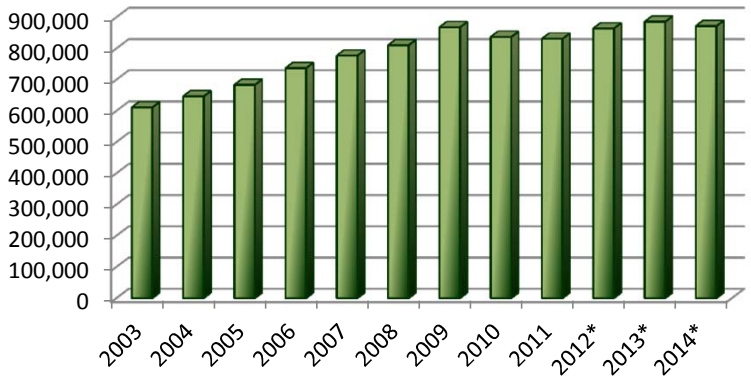
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	610,853	
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	867,482	7.1%
2010	836,606	-3.6%
2011	830,869	-0.7%
2012*	863,800	4.0%
2013*	885,200	2.5%
2014*	871,790	-1.5%

**2013 and 2014 are budget numbers.*

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.

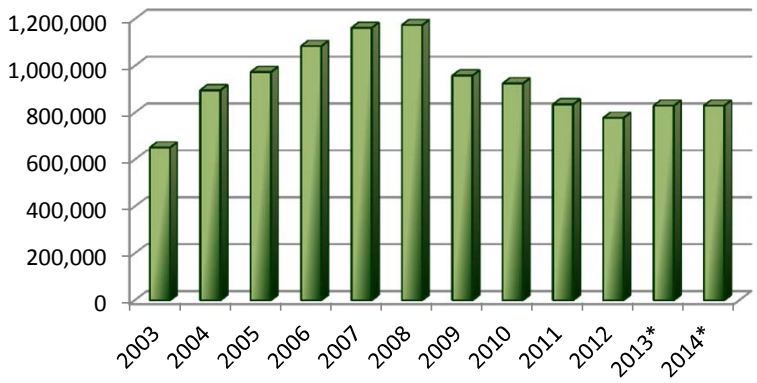
ACCOUNT TITLE:	**Interest Income**
FUND:	Police Pension
REVENUE TYPE:	Investment Income
ACCOUNT NO:	50-00-00-15- 3601

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
2003	650,972	
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	958,455	-18.4%
2010	924,544	-3.5%
2011	835,626	-9.6%
2012	777,884	-6.9%
2013*	830,000	6.7%
2014*	830,000	0.0%

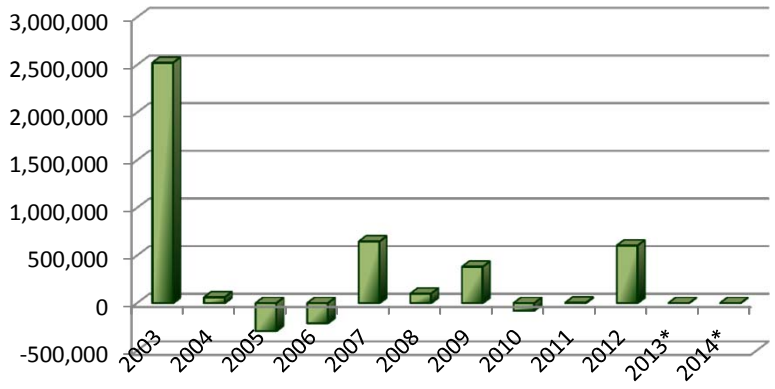
**2013 and 2014 are budget numbers.*

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
2003	2,523,286	
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	381,086	282.9%
2010	(77,910)	-120.4%
2011	3,940	-105.1%
2012	604,423	15240.7%
2013*	-	-100.0%
2014*	-	N/A

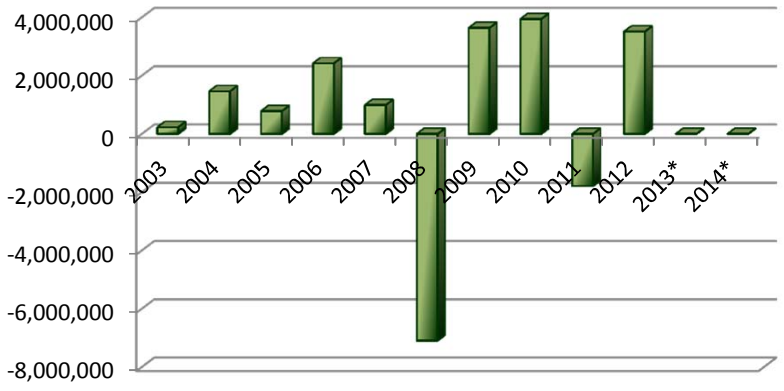
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	227,672	
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	3,635,544	-151.3%
2010	3,942,232	8.4%
2011	(1,786,246)	-145.3%
2012	3,509,864	-296.5%
2013*	-	N/A
2014*	-	N/A

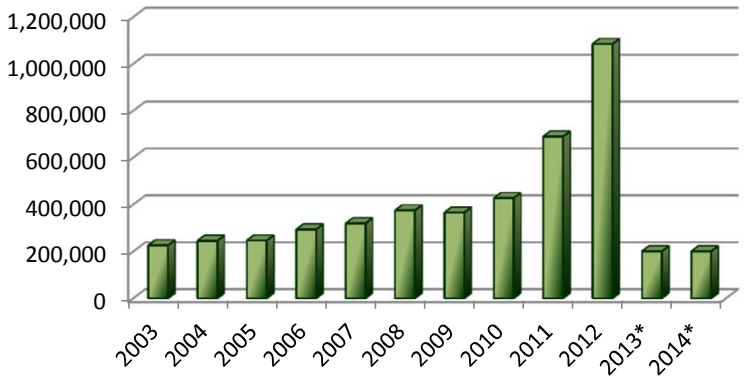
**2013 and 2014 are budget numbers.*

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
2003	225,174	
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	365,173	-2.5%
2010	426,719	16.9%
2011	689,229	61.5%
2012	1,084,128	57.3%
2013*	200,000	-81.6%
2014*	200,000	0.0%

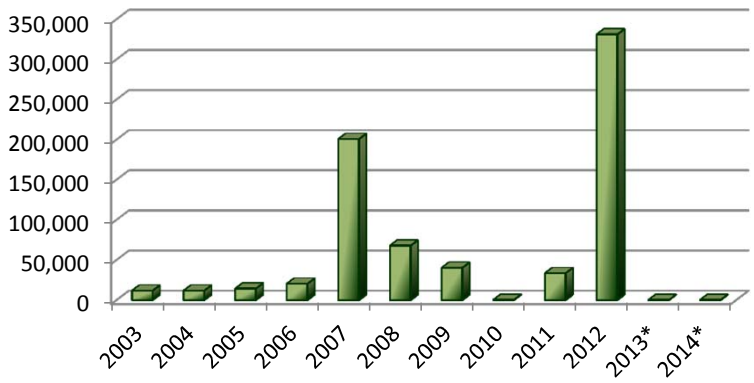
**2013 and 2014 are budget numbers.*

This revenue comes from pension contributions transferred from other muncipalities on behalf of employees, service credit payments from those employees for time worked, as well as military service credits paid by the employee.

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	11,667	N/A
2004	11,667	N/A
2005	14,201	21.7%
2006	20,291	42.9%
2007	200,737	889.3%
2008	67,851	-66.2%
2009	40,123	-40.9%
2010	233	-99.4%
2011	33,447	14254.9%
2012	331,062	889.8%
2013*	-	-100.0%
2014*	-	N/A

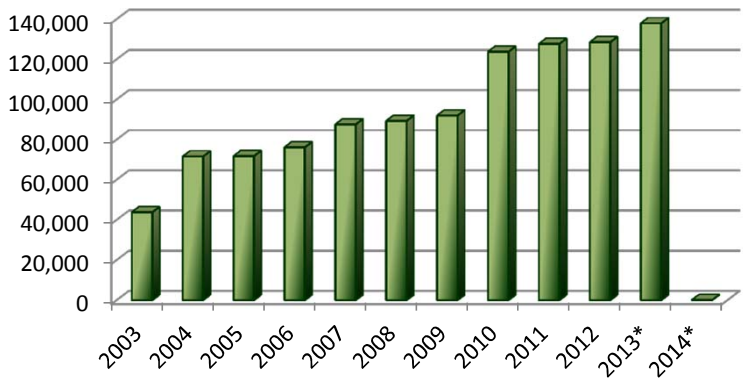
**2013 and 2014 are budget numbers.*

Monthly transfer from EDA Administration 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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	43,780	
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%
2011	127,670	3.2%
2012	128,500	0.7%
2013*	137,890	7.3%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*

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.

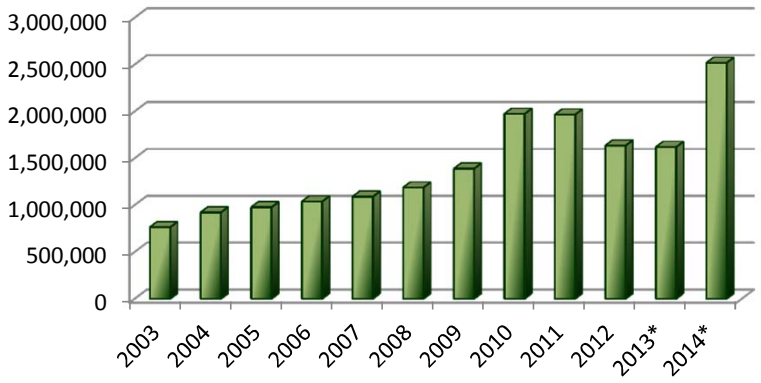
ACCOUNT TITLE:	**Property Tax**
FUND:	Firefighter's Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	51-00-00-10- 3101

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
2003	762,439	
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	1,386,892	17.0%
2010	1,971,795	42.2%
2011	1,963,926	-0.4%
2012	1,633,249	-16.8%
2013*	1,617,950	-0.9%
2014*	2,516,350	55.5%

**2013 and 2014 are budget numbers.*

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.

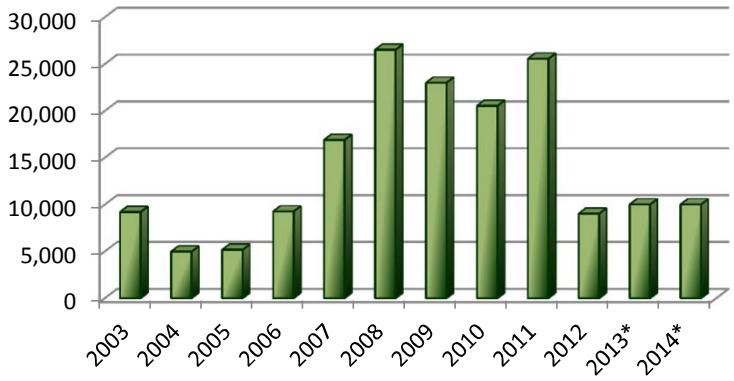
ACCOUNT TITLE:	**Property Tax, Prior Years**
FUND:	Firefighter's Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	51-00-00-10- 3102

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
2003	9,194	
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	22,993	-13.3%
2010	20,523	-10.7%
2011	25,546	24.5%
2012	9,023	-64.7%
2013*	10,000	10.8%
2014*	10,000	0.0%

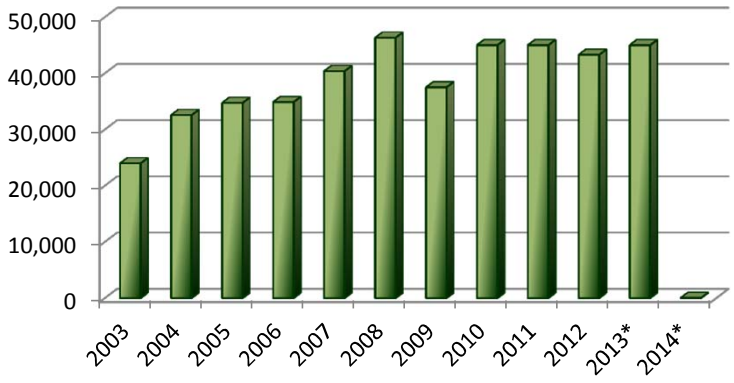
**2013 and 2014 are budget numbers.*

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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

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
2003	23,969	
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%
2011	45,000	0.0%
2012	43,292	-3.8%
2013*	45,000	3.9%
2014*	-	-100.0%

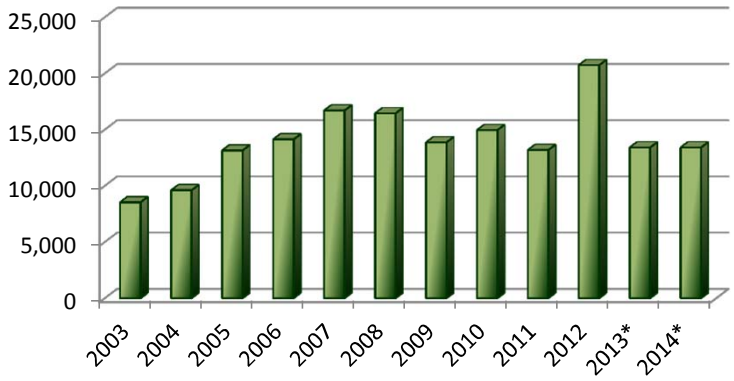
**2013 and 2014 are budget numbers.*

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:	State: 30 ILCS 115/12 85
COLLECTING AGENCY:	Village of Hoffman Estates
COLLECTION SCHEDULE:	Recorded quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	8,529	
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	13,856	-15.7%
2010	14,947	7.9%
2011	13,174	-11.9%
2012	20,725	57.3%
2013*	13,400	-35.3%
2014*	13,400	0.0%

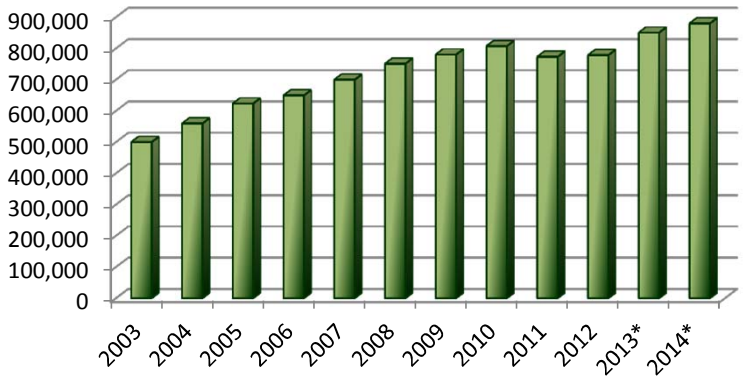
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	499,527	
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	779,863	3.9%
2010	806,981	3.5%
2011	772,772	-4.2%
2012	777,945	0.7%
2013*	849,970	9.3%
2014*	879,380	3.5%

**2013 and 2014 are budget numbers.*

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.

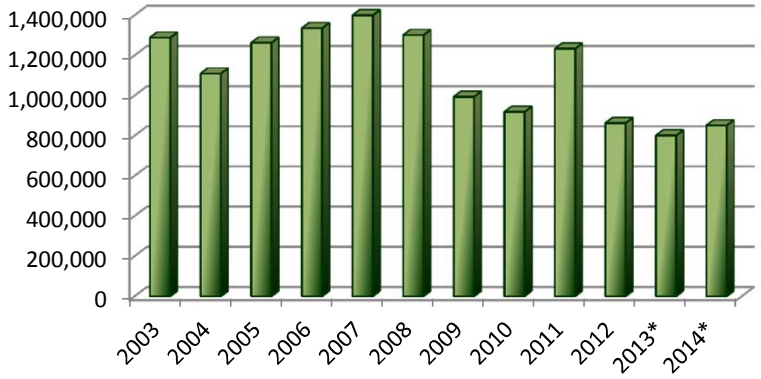
ACCOUNT TITLE:	**Interest Income**
FUND:	Firefighter's Pension
REVENUE TYPE:	Investment Income
ACCOUNT NO:	51-00-00-15- 3601

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
2003	1,287,137	
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	992,974	-23.6%
2010	917,216	-7.6%
2011	1,231,980	34.3%
2012	861,802	-30.0%
2013*	800,000	-7.2%
2014*	850,000	6.3%

**2013 and 2014 are budget numbers.*

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.

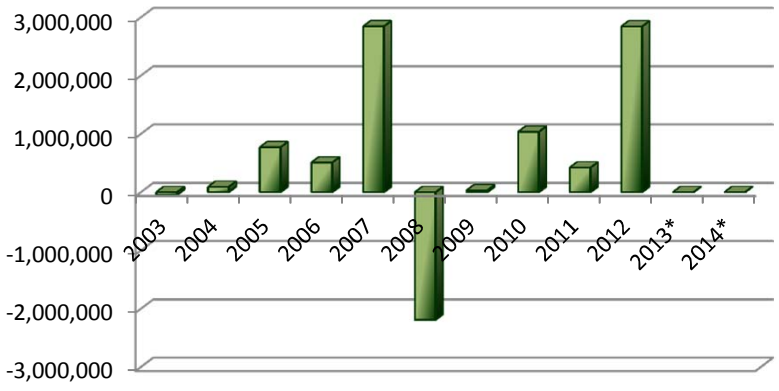
ACCOUNT TITLE:	**Gain on Sale of Investments**
FUND:	Firefighter's Pension
REVENUE TYPE:	Investment Income
ACCOUNT NO:	51-00-00-15- 3602

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
2003	-47,891	
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	31,163	-101.4%
2010	1,035,455	3222.7%
2011	421,096	-59.3%
2012	2,842,679	575.1%
2013*	-	-100.0%
2014*	-	N/A

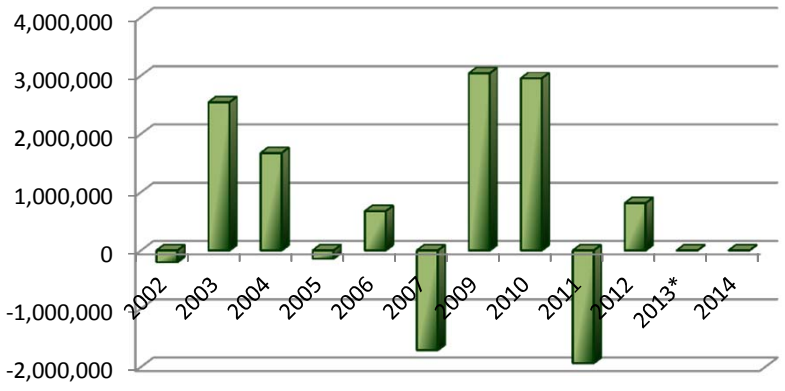
**2013 and 2014 are budget numbers.*

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
COLLECTION SCHEDULE:	Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2002	(201,662)	N/A
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%
2009	3,041,247	-277.8%
2010	2,954,093	-2.9%
2011	(1,935,285)	-165.5%
2012	811,415	-165.5%
2013*	-	-100.0%
2014	-	N/A

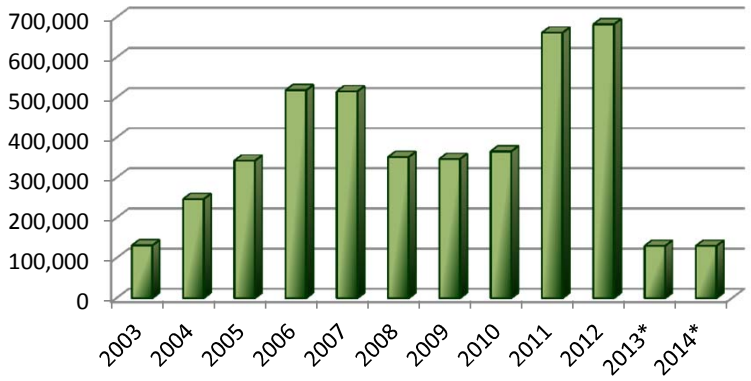
**2012 and 2013 are budget numbers.*

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
2003	130,992	
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	346,509	-1.4%
2010	365,442	5.5%
2011	661,258	80.9%
2012	682,066	3.1%
2013*	130,000	-80.9%
2014*	130,000	0.0%

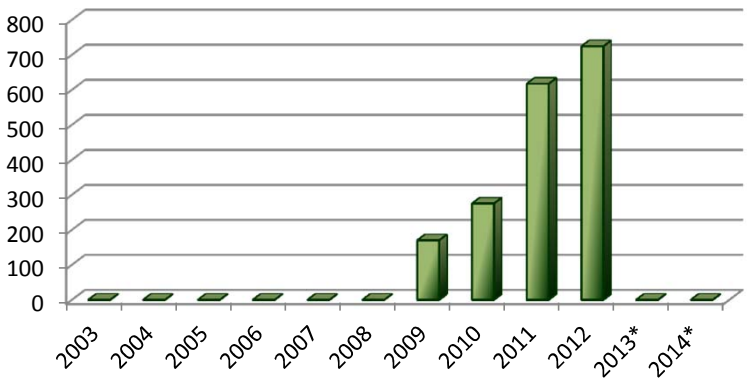
**2013 and 2014 are budget numbers.*

This revenue comes from pension contributions transferred from other municipalities on behalf of employees, service credit payments from those employees for time worked, as well as military service credits paid by the employee.

ACCOUNT TITLE:	**Service Credit Payments**
FUND:	Fire Pension
REVENUE TYPE:	Miscellaneous Revenues
ACCOUNT NO:	51-00-00-16- 3723

LEGAL AUTHORIZATION FOR COLLECTION:	
COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	-	N/A
2004	-	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	170	100.0%
2010	275	61.8%
2011	617	124.4%
2012	724	100.0%
2013*	-	-100.0%
2014*	-	N/A

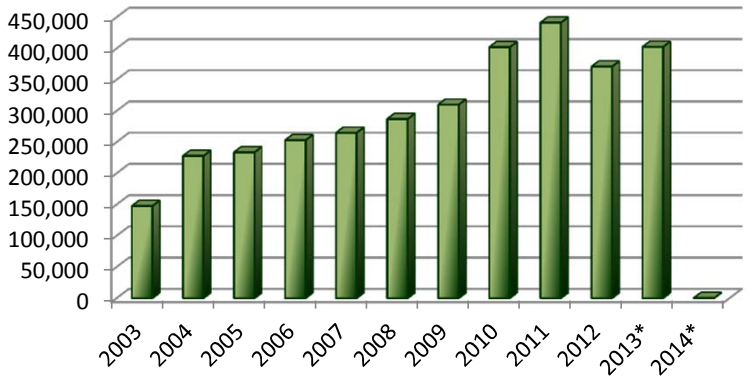
**2013 and 2014 are budget numbers.*

Monthly transfer from EDA Administration 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. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

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
COLLECTION SCHEDULE:	Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2003	147,440	
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%
2011	441,030	9.7%
2012	370,720	-15.9%
2013*	402,320	8.5%
2014*	-	-100.0%

**2013 and 2014 are budget numbers.*