

AGENDA
FINANCE COMMITTEE
Village of Hoffman Estates
June 27, 2016

Immediately following Public Health & Safety

Members:	Gary Pilafas, Chairperson	Karen Mills, Trustee
	Anna Newell, Vice Chairperson	Gary Stanton, Trustee
	Michael Gaeta, Trustee	Gayle Vandenberg, Trustee
		William McLeod, Mayor

- I. Roll Call**
- II. Approval of Minutes – May 31, 2016**

NEW BUSINESS

1. Request acceptance of the Comprehensive Annual Financial Report for the year ended December 31, 2015.
 2. Request acceptance of the Economic Development Area Special Tax Allocation Fund Annual Financial Report for the year ended December 31, 2015.
 3. Request authorization to declare \$450,326.07 as surplus funds in the Barrington-Higgins TIF Tax Allocation Fund, and direct the Treasurer to remit said funds to the Cook County Treasurer for distribution.
 4. Request acceptance of Finance Department Monthly Report.
 5. Request acceptance of Information System Department Monthly Report.
 6. Request acceptance of Sears Centre Monthly Report.
- III. President's Report**
 - IV. Other**
 - V. Items in Review**
 - VI. Adjournment**

Village of Hoffman Estates

FINANCE COMMITTEE MEETING MINUTES

May 31, 2016

I. Roll call

Members in Attendance:

**Trustee Gary Pilafas, Chairperson
Trustee Anna Newell, Vice Chairperson
Trustee Michael Gaeta
Trustee Karen Mills
Trustee Gary Stanton
Trustee Gayle Vandenberg
Mayor William McLeod**

**Management Team Members
in Attendance:**

**Art Janura, Corporation Counsel
Dan O'Malley, Deputy Village Manager
Art Janura, Corp Counsel
Patti Cross, Asst. Corp Counsel
Bruce Anderson, CATV Coordinator
Joe Nebel, Director of Public Works
Fred Besenhoffer, Director of IS
Rachel Musiala, Director of Finance
Mark Koplun, Asst. Vlg. Mgr.-Dev. Services
Kevin Kramer, Dir. Of Economic Dev.
Monica Saavedra, Dir. HHS
Ashley Monroe, Asst. to Village Manager
Alan Wenderski, Dir. Of Engineering**

The Finance Committee meeting was called to order at 7:00 p.m.

**II. Approval of Minutes – April 25, 2016
May 2, 2016 (Special Meeting)**

Motion by Trustee Gaeta, seconded by Trustee Vandenberg to approve the minutes of the Finance Committee meeting of April 25, 2016. Voice vote taken. All ayes. Motion carried.

Motion by Trustee Gaeta, seconded by Trustee Vandenberg to approve the minutes of the Special Finance Committee meeting of May 2, 2016. Voice vote taken. All ayes. Motion carried.

NEW BUSINESS

1. Request authorization to award beverage contract for 2016 Northwest Fourth-Fest to Lakeshore Beverage, Arlington Heights, IL

An item summary sheet from Jackie Green and Steve Hehn was presented to Committee.

Mr. Hehn provided comments on the beverage contract and beer selection.

Motion by Trustee Gaeta, seconded by Mayor McLeod to award beverage contract for 2016 Northwest Fourth-Fest to Lakeshore Beverage, Arlington Heights, IL. Voice vote taken. All ayes. Motion carried.

2. Request approval of an ordinance to amend the 2015 Budget as a result of the completed financial audit and to close out the fiscal year.

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

Motion by Trustee Gaeta, seconded by Trustee Mills to approve an ordinance to amend the 2015 Budget as a result of the completed financial audit and to close out the fiscal year. Voice vote taken. All ayes. Motion carried.

3. Request authorization to continue into year two of a three year Microsoft Enterprise Licensing Agreement negotiated through CDW Government Inc. in an amount not to exceed \$80,099.97.

An item summary sheet from Fred Besenhoffer was presented to Committee.

Motion by Trustee Gaeta, seconded by Trustee Stanton to continue into year two of a three year Microsoft Enterprise Licensing Agreement negotiated through CDW Government Inc. in an amount not to exceed \$80,099.97. Voice vote taken. All ayes. Motion carried.

4. Request authorization to purchase and install audio and video equipment for the Sears Centre Arena (SCA) from TSE of La Crosse, Wisconsin in an amount not to exceed \$219,012.30.

An item summary sheet from Ben Gibbs and Mark Koplín was presented to Committee.

Motion by Trustee Gaeta, seconded by Mayor McLeod to purchase and install audio and video equipment for the Sears Centre Arena (SCA) from TSE of La Crosse, Wisconsin in an amount not to exceed \$219,012.30. Voice vote taken. All ayes. Motion carried.

5. Request acceptance of the Finance Department Monthly Report.

The Finance Department Monthly Report was presented to committee.

Motion by Trustee Gaeta, seconded by Trustee Stanton to accept the Finance Department Monthly Report. Voice vote taken. All ayes. Motion carried.

6. Request acceptance of the Information System Department Monthly Report.

The Information System Department Monthly Report was presented to committee.

Motion by Trustee Gaeta, seconded by Trustee Stanton to accept the Information System Department Monthly Report. Voice vote taken. All ayes. Motion carried.

7. Request acceptance of the Sears Centre Monthly Report.

The Sears Centre Monthly Report was presented to committee.

Motion by Trustee Gaeta, seconded by Trustee Stanton to accept the Sears Centre Monthly Report. Voice vote taken. All ayes. Motion carried.

III. President's Report

Mayor McLeod stated the Village staff and board generated solid leads at the ICSC in May. He attended the Memorial Day Wreath Laying ceremony at Sears along with other board members and the Village Clerk. Wine Wednesday at Das Bier Garden was a success on May 25. The Mayor and several board members attended the Edward Hines VA Clinic grand opening and ribbon cutting on May 27. The Mayor and others attended Memorial Day ceremonies at Hoffinan Estates and Schaumburg on May 30. The Mayor noted a WWII Vet in attendance recently celebrated his 104th birthday. The first block party of the season was on May 29.

- IV. Other**
- V. Items in Review**
- VI. Adjournment**

Motion by Trustee Gaeta, seconded by Trustee Mills, to adjourn the meeting at 7:07 p.m. Voice vote taken. All ayes. Motion carried.

Minutes submitted by:

Jennifer Djordjevic, Director of Operations
& Outreach / Office of the Mayor and Board

Date

COMMITTEE AGENDA ITEM VILLAGE OF HOFFMAN ESTATES

SUBJECT: 2015 Comprehensive Annual Financial Report
MEETING DATE: June 27, 2016
COMMITTEE: Finance
FROM: Rachel Musiala, Director of Finance

PURPOSE: To present the Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. The report is included herewith.

BACKGROUND: Each year the Village retains a CPA firm to perform an audit of the Village's annual financial statements. This year, the firm of Sikich, LLP performed the audit. The 2015 audit was the second year of a five year contract with Sikich.

DISCUSSION: Sikich has given the 2015 Comprehensive Annual Financial Report (CAFR) their "unqualified opinion." This means that the financial statements are fairly presented and are prepared in accordance with generally accepted accounting principles.

A detailed summary of the Village's financial condition can be found in the Management's Discussion and Analysis (MD&A), which is located within the attached CAFR, directly following the General Purpose External Financial Statements tab.

In the case of the Village of Hoffman Estates, liabilities exceeded assets by \$35,977,386 as of December 31, 2015 compared to assets exceeding liabilities of \$62,360,256 as of December 31, 2014. The Village's combined net position decreased by \$98,337,642 primarily resulting from the required implementation of GASB Statement 68, which established standards for measuring and recognizing liabilities and expenses for the Village's pension plans. GASB 68 took effect for all governments that provide their employees with pension benefits beginning with the financial statements issued after June 30, 2015. The primary impact of GASB 68 on all governments is, for the first time, employers are now required to report their share of the overall unfunded net pension liabilities. As was expected, this liability is substantial for most governments and would possibly cause the unrestricted net position to report a large deficit. It is important to note, since GASB 68 is reporting previously unreported, but known, pension liabilities, these changes will not likely impact the Village's bond rating, as the rating agencies have previously considered pension funding as part of their analysis. The amounts have always been reported in the Notes to our financial statements, just not within the financial statements themselves.

Additionally, the Village is required to report over \$130 million of liabilities related to the Economic Development Area (EDA), with no corresponding asset. These liabilities, however, are only payable if and to the extent incremental EDA property taxes are received and will never be a true liability

of the Village's operating funds. If we exclude EDA activity, the Village is reporting a positive net position of assets exceeding liabilities by \$91,315,384 as of December 31, 2015 compared to \$171,932,673 as of December 31, 2014.

The *statement of net position* (pages 4 and 5 of the CAFR, which includes all EDA activity) presents information on all of the Village's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

Related specifically to the General Fund, which includes the Municipal Waste System Fund in the CAFR, the fund balance increased by \$6,241,238 during the current fiscal year, which was a positive result when compared to the planned drawdown of \$1,010,690. At the end of 2015, unassigned fund balance of the General Fund was \$19,477,539, while total fund balance equaled \$22,659,893. The Village's current fund balance policy states that the Village will strive to maintain an unassigned fund balance within the General Fund equal to 25 percent of the preceding year's annual operating budget. Unassigned fund balance as of December 31, 2015 represents 33.8 percent of the total budgeted General Fund expenditures.

Brian LeFevre, Partner with Sikich, will be in attendance at the Finance Committee to answer any questions that the Committee may have regarding this year's audit.

RECOMMENDATION: Request acceptance of the Comprehensive Annual Financial Report for the year ended December 31, 2015.

ATTACHMENT (2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT)

**COMMITTEE AGENDA ITEM
VILLAGE OF HOFFMAN ESTATES**

SUBJECT: 2015 Economic Development Area Annual Financial Report
MEETING DATE: June 27, 2016
COMMITTEE: Finance
FROM: Rachel Musiala, Director of Finance

PURPOSE: To present the Annual Financial Report for the Economic Development Area (EDA) Special Tax Allocation Fund for the fiscal year ended December 31, 2015 as required by Public Act 097-0636. The report is included herewith.

BACKGROUND: Effective June 1, 2012 the state enacted legislation to extend the EDA for an additional 15 years. As part of that new legislation, a financial audit specifically of the EDA Special Tax Allocation Fund is required. The Village retained Sikich LLP to conduct this special audit for fiscal year 2015.

DISCUSSION: Sikich LLP has given the 2015 Annual Financial Report for the EDA Special Tax Allocation Fund their "unqualified opinion." This means that the financial statements are fairly presented and are prepared in accordance with generally accepted accounting principles.

As of December 31, 2015, the EDA Special Tax Allocation Fund had total assets of \$8,213. Fiscal year 2015 is the second year under the new legislation that extended the EDA, and as part of that legislation, the Village is required to disburse all incremental property taxes to the Developer and the taxing districts prior to December 31st of each year. The amount reflected above is a small amount of interest received on December 31st that was not included in the final distribution. It will be included in the FY2016 distribution. Total incremental property taxes received throughout the year were in excess of \$27 million.

This audit, along with a compliance report prepared by Village staff, will be sent to all overlapping taxing districts as required by state legislation.

RECOMMENDATION: Request acceptance of the Economic Development Area Special Tax Allocation Fund Annual Financial Report for the year ended December 31, 2015.

ATTACHMENT (2015 ANNUAL FINANCIAL REPORT FOR THE EDA)

**COMMITTEE AGENDA ITEM
VILLAGE OF HOFFMAN ESTATES**

SUBJECT: 2015 Barrington-Higgins TIF Surplus Declaration
MEETING DATE: June 27, 2016
COMMITTEE: Finance
FROM: Rachel Musiala, Director of Finance

PURPOSE: To declare \$450,326.07 as surplus funds within the Barrington-Higgins TIF Special Tax Allocation Fund, and direct the Treasurer to remit said funds to the Cook County Treasurer for distribution to the appropriate taxing bodies.

BACKGROUND Current state law for tax incremental financing districts provides that surplus incremental revenues be declared surplus each year and be returned to the County for distribution to the affected taxing districts.

DISCUSSION The prior year accumulated surplus revenue and 2015 surplus amount representing the 2014 tax levy year, has been calculated to be \$450,326.07 and will be distributed as indicated in the following table.

<u>Taxing District</u>	<u>Amount</u>
Cook County	\$22,094.35
Cook County Forest Preserve	2,683.94
Schaumburg Township	4,473.09
Schaumburg Road & Bridge	1,244.70
Schaumburg General Assistance	622.35
MWRD	16,726.46
Northwest Mosquito Abatement District	505.72
Palatine Twsp. High School Dist. 211	124,980.35
Harper College District 512	17,543.35
Hoffman Estates Park District	26,178.81
Village of Hoffman Estates	56,130.44
Schaumburg Twsp. Library District	15,014.77
School District 54	162,127.74
Total	\$450,326.07

Attached is the annual financial report issued by the Village's auditors that reflects this surplus amount. This report will be sent to each of the relevant taxing districts.

RECOMMENDATION: Request authorization to declare \$450,326.07 as surplus funds in the Barrington-Higgins TIF Tax Allocation Fund, and direct the Treasurer to remit said funds to the Cook County Treasurer for distribution.

ATTACHMENT



HOFFMAN ESTATES

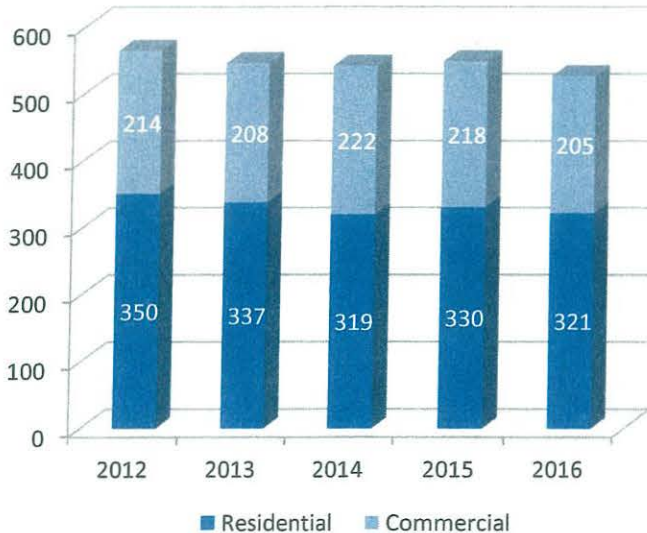
GROWING TO GREATNESS

DEPARTMENT OF FINANCE MONTHLY REPORT MAY 2016

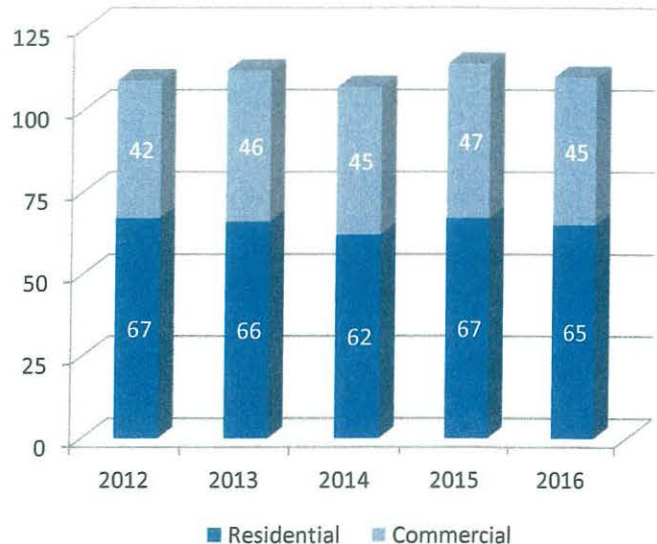
Water Billing

A total of 14,603 residential water bills were mailed on May 1st for March's water consumption. Average consumption was 4,437 gallons, resulting in an average residential water bill of \$52.36. Total consumption for all customers was 110 million gallons, with 65 million gallons attributable to residential consumption. When compared to the May 2015 billing, residential consumption decreased by 3.0%.

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

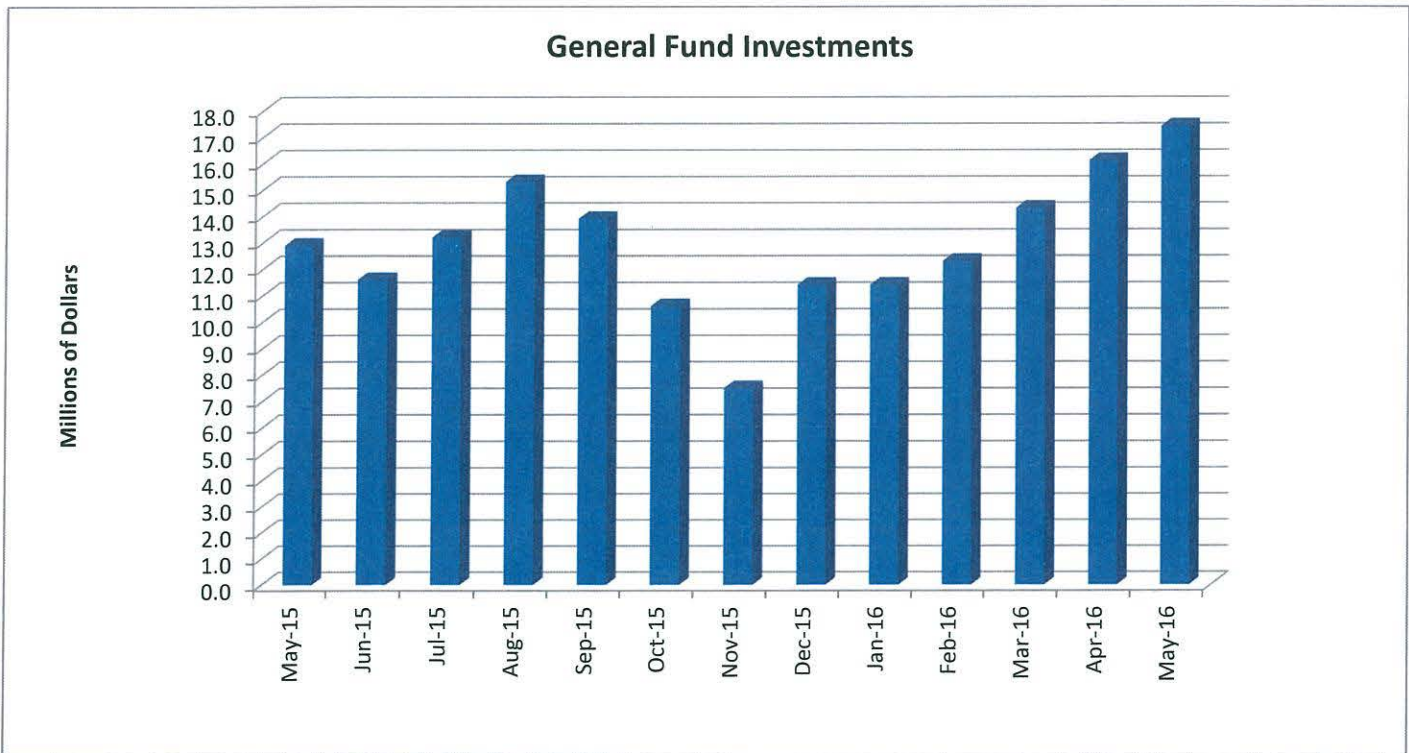
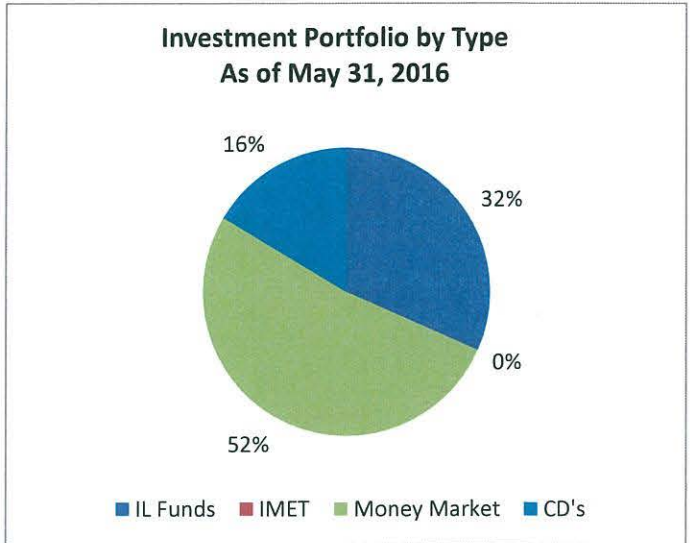
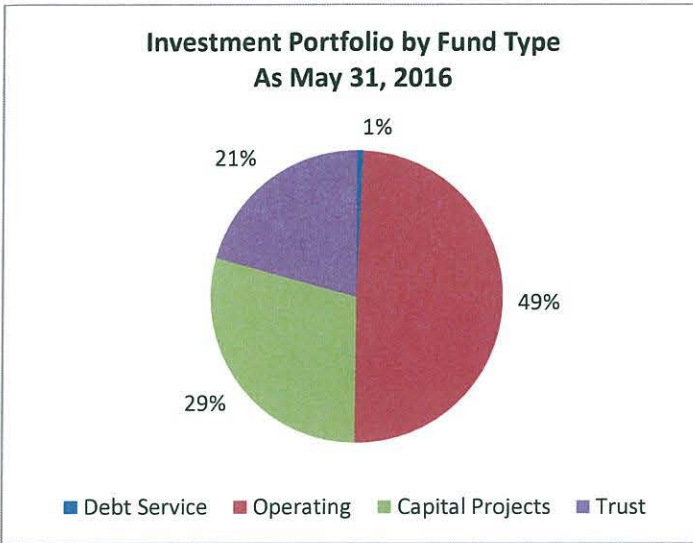


**Total Water Consumption
Month of May**



Village Investments

As of May 31, 2016, the Village's investment portfolio (not including pension trust funds) totaled \$44.1 million. Of this amount, \$21.8 million pertained to the various operating funds. As can be seen in the following graphs, the remaining \$22.3 million is related to debt service, capital projects and trust funds.



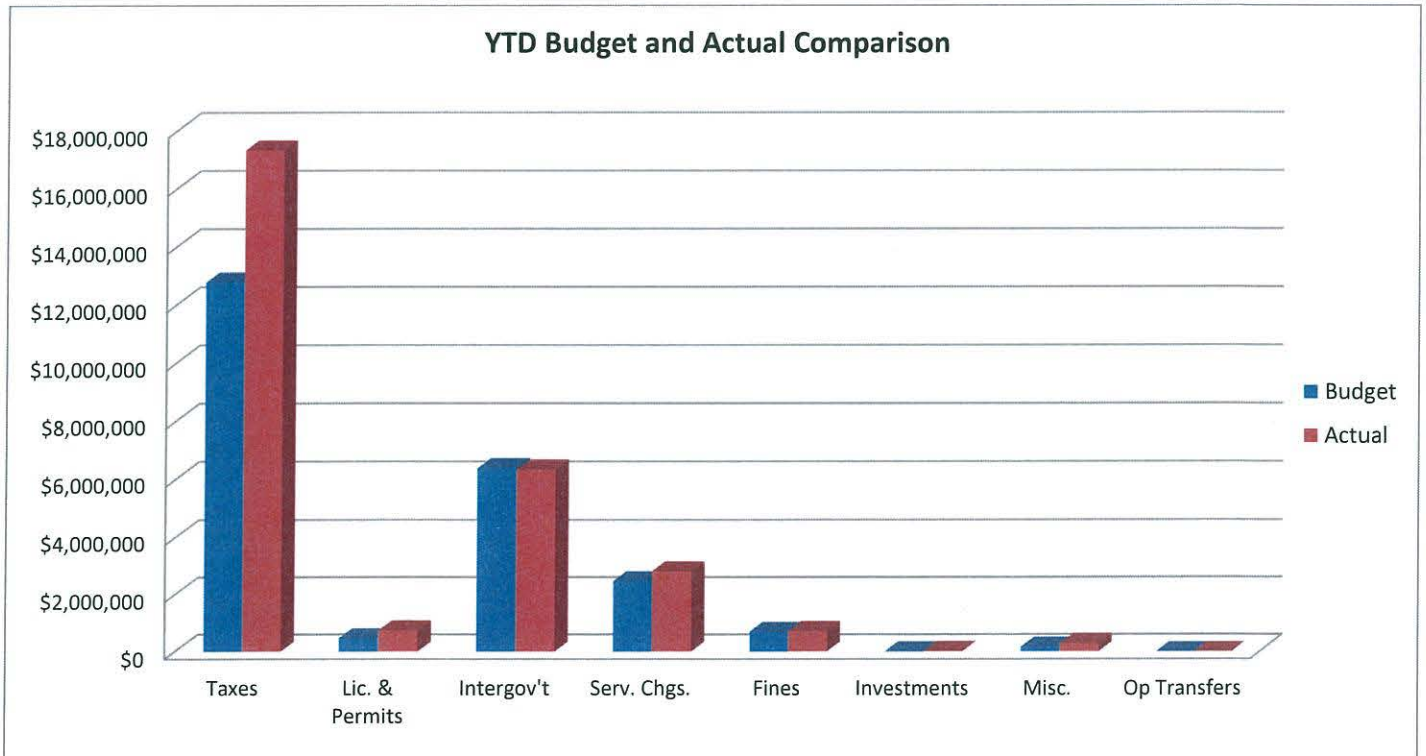
Operating Funds

General Fund

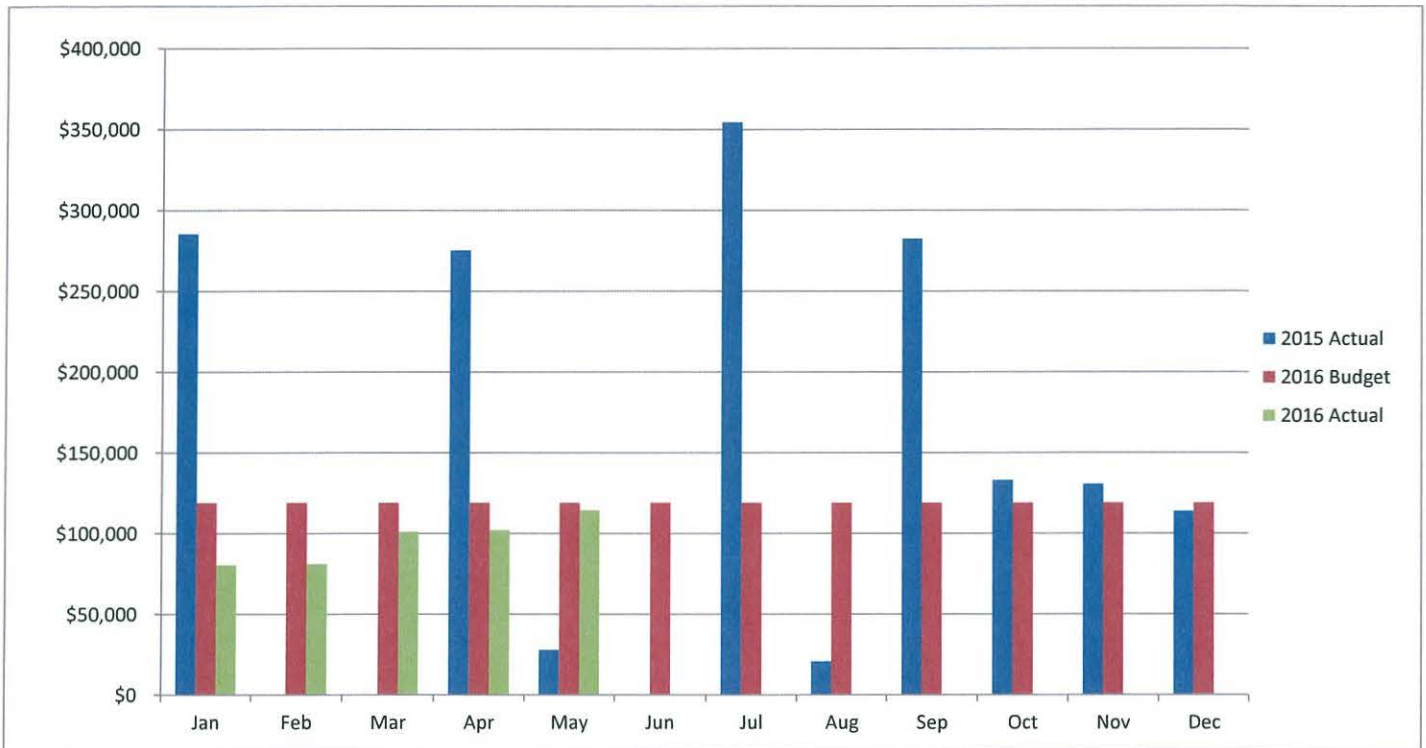
For the month of May, General Fund revenues totaled \$2,779,140 and expenditures totaled \$4,147,198 resulting in a deficit of \$1,368,058.

Revenues: May year-to-date figures are detailed in the table below. Taxes are overbudget due to the first installment of property taxes being received in March. Licenses and permits are overbudget because license renewal payments were received in April. Investments are overbudget due to increased investment activity and higher interest rates. Operating transfers do not occur until the underlying expense is realized. Most miscellaneous revenues are not received on a monthly basis, but there has been an increase on the payments received for tollway ambulance services.

REVENUES	YEAR-TO-DATE	YEAR-TO-DATE	VARIANCE
	BUDGET	ACTUAL	
Taxes	\$ 12,765,979	\$ 17,306,380	35.6%
Licenses & Permits	475,417	744,826	56.7%
Intergovernmental	6,378,283	6,328,515	-0.8%
Charges for Services	2,464,000	2,813,596	14.2%
Fines & Forfeits	697,083	719,976	3.3%
Investments	12,500	20,012	60.1%
Miscellaneous	167,150	278,889	66.8%
Operating Transfers	-	-	0.0%
TOTAL	\$ 22,960,413	\$ 28,212,194	22.9%

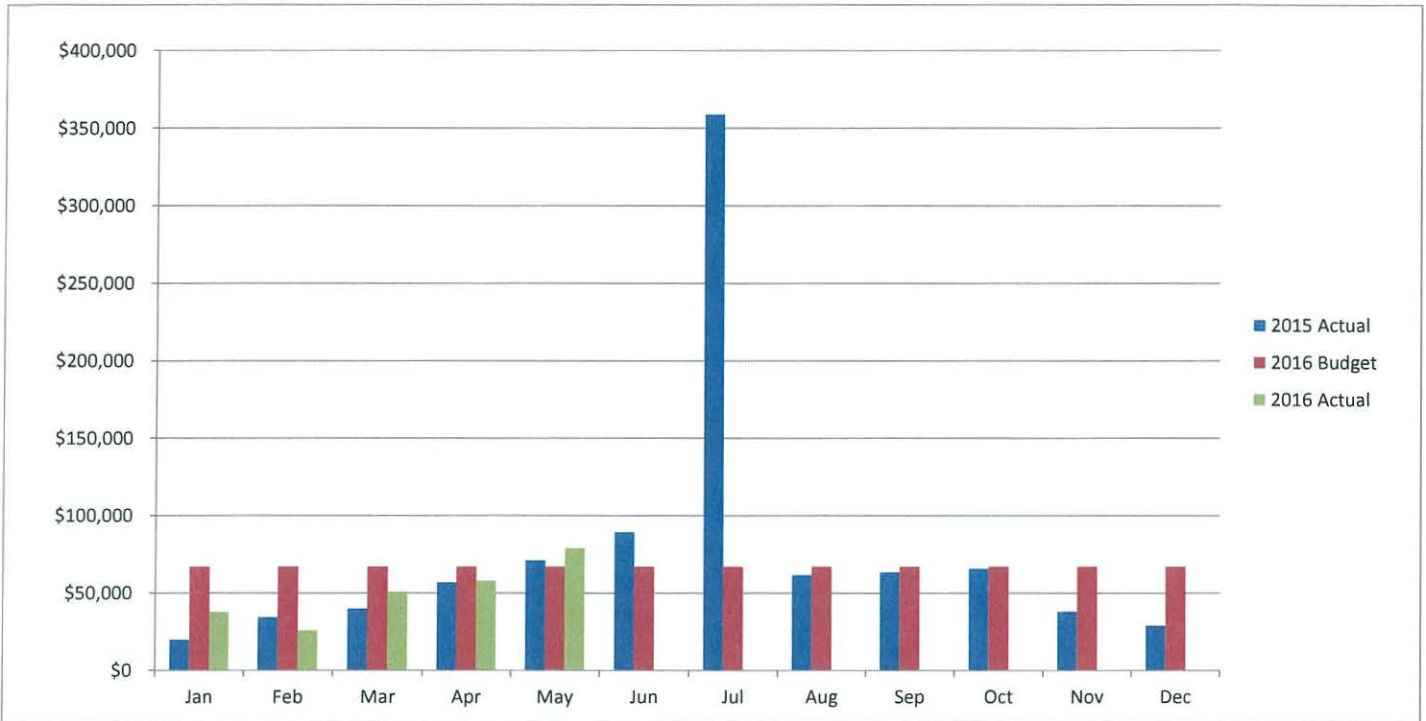


Hotel Tax



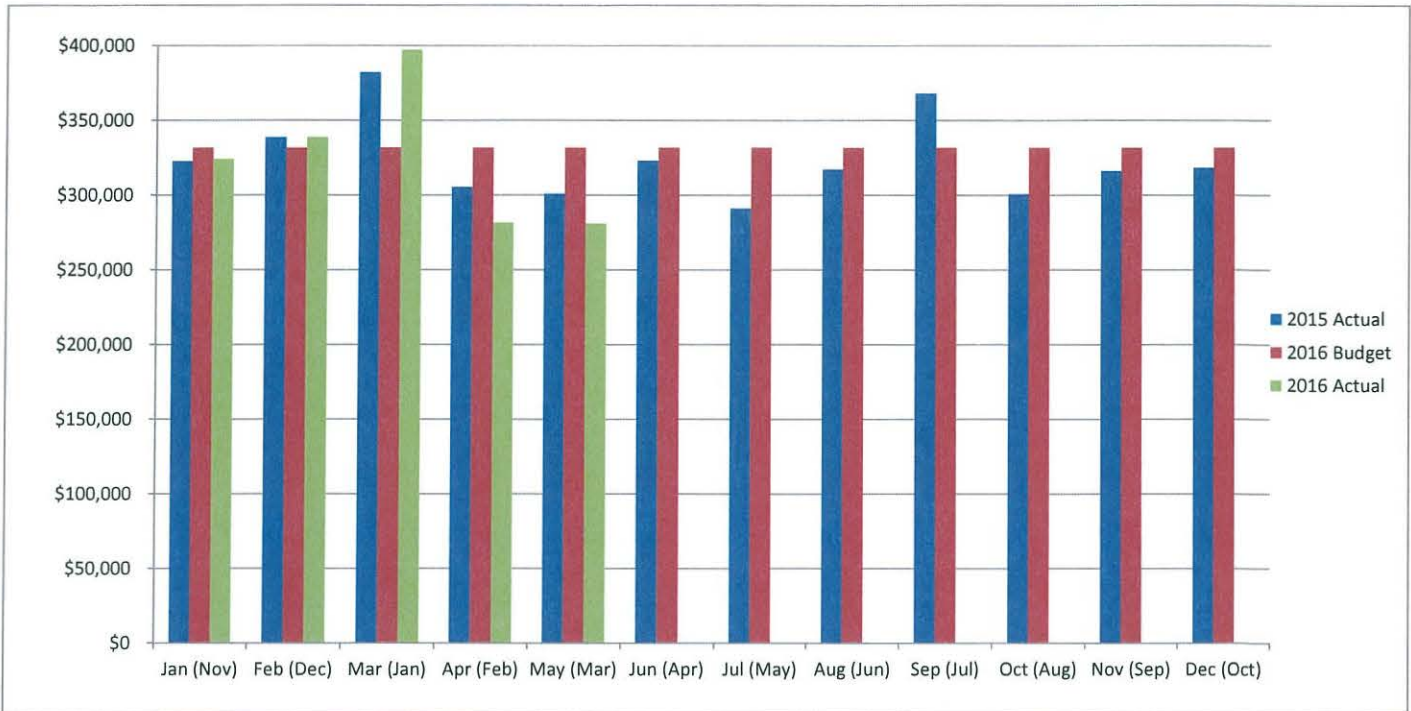
<u>Month Received</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>Cumulative Variance 2016 Actual vs. Budget</u>
Jan	\$ 285,231	\$ 118,750	\$ 80,232	\$ (38,518)
Feb	-	\$ 118,750	80,763	\$ (76,505)
Mar	-	\$ 118,750	100,812	\$ (94,443)
Apr	275,235	\$ 118,750	101,748	\$ (111,445)
May	27,837	\$ 118,750	114,092	\$ (116,103)
Jun	-	\$ 118,750	-	
Jul	354,252	\$ 118,750	-	
Aug	20,579	\$ 118,750	-	
Sep	282,325	\$ 118,750	-	
Oct	132,948	\$ 118,750	-	
Nov	130,508	\$ 118,750	-	
Dec	113,697	\$ 118,750	-	
YTD Totals	<u>\$ 1,622,611</u>	<u>\$ 1,425,000</u>	<u>\$ 477,647</u>	

Real Estate Transfer Tax



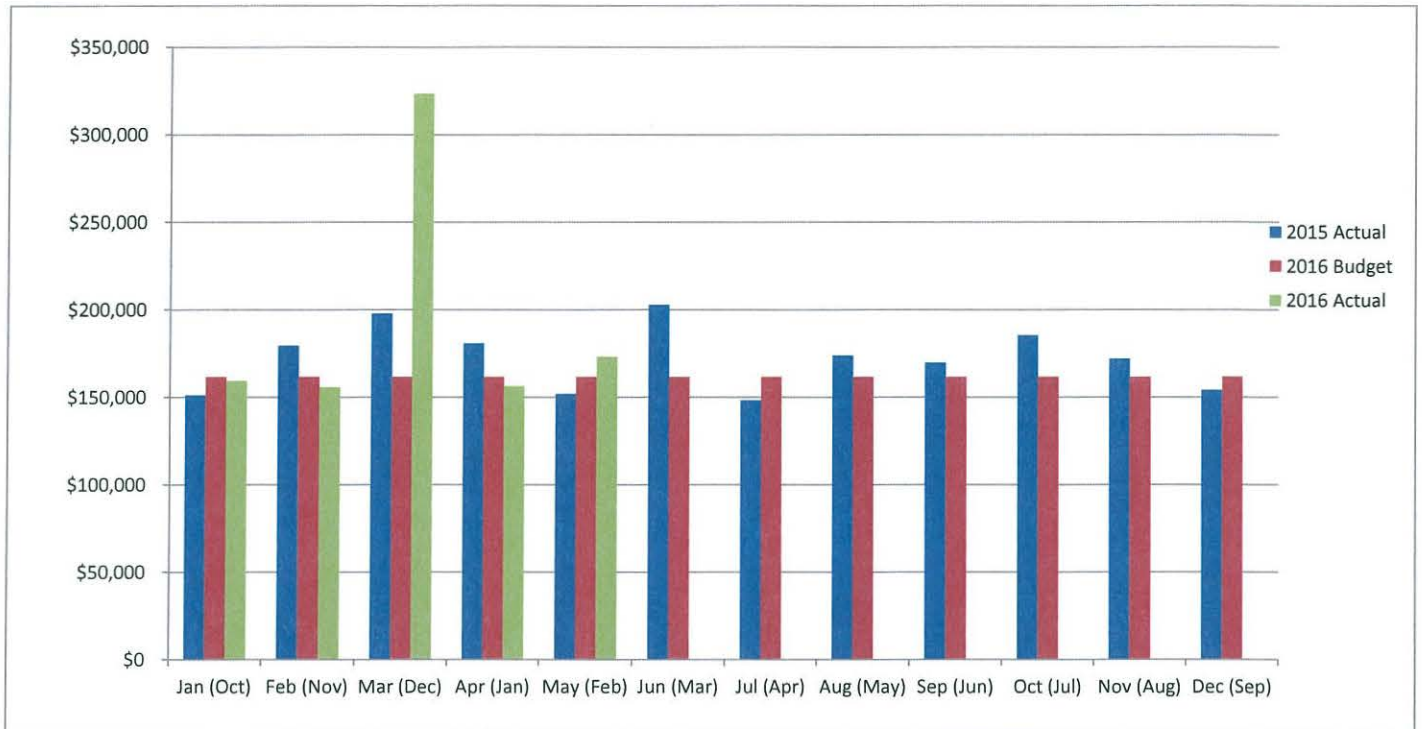
<u>Month Received</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>Cumulative Variance 2016 Actual vs. Budget</u>
Jan	\$ 19,551	\$ 66,667	\$ 37,674	\$ (28,993)
Feb	34,172	66,667	25,556	(70,103)
Mar	39,643	66,667	50,695	(86,075)
Apr	56,623	66,667	57,748	(94,994)
May	70,889	66,667	78,831	(82,829)
Jun	89,044	66,667		
Jul	358,525	66,667		
Aug	61,377	66,667		
Sep	63,270	66,667		
Oct	65,550	66,667		
Nov	37,796	66,667		
Dec	28,666	66,667		
YTD Totals	<u>\$ 925,106</u>	<u>\$ 800,000</u>	<u>\$ 250,504</u>	

Home Rule Sales Tax



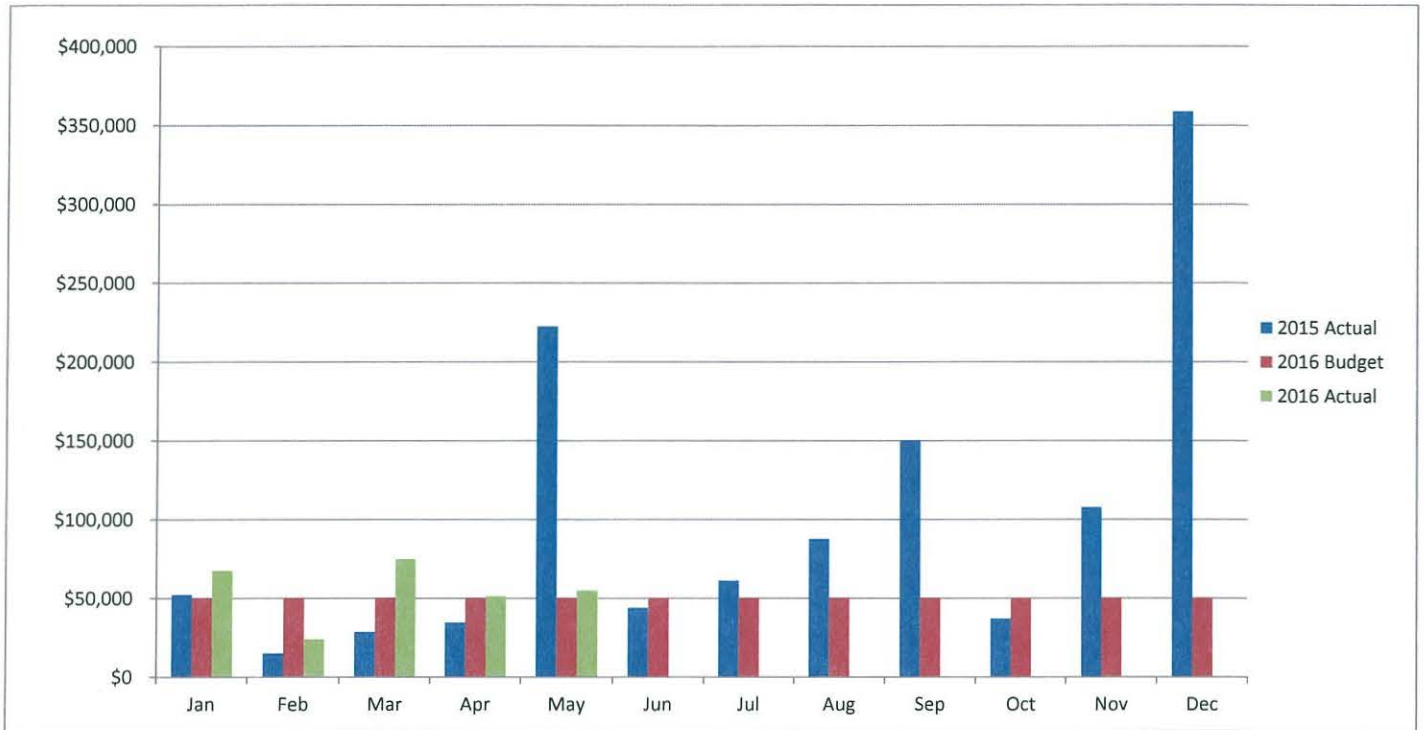
Month Received (Liability Period)	2015 Actual	2016 Budget	2016 Actual	Cumulative Variance 2016 Actual vs. Budget
Jan (Nov)	\$ 322,359	\$ 331,500	\$ 323,979	\$ (7,521)
Feb (Dec)	338,435	331,500	338,398	\$ (623)
Mar (Jan)	381,857	331,500	396,849	\$ 64,726
Apr (Feb)	305,139	331,500	281,321	\$ 14,547
May (Mar)	300,617	331,500	280,742	\$ (36,211)
Jun (Apr)	322,770	331,500		
Jul (May)	290,790	331,500		
Aug (Jun)	317,104	331,500		
Sep (Jul)	367,835	331,500		
Oct (Aug)	300,462	331,500		
Nov (Sep)	315,938	331,500		
Dec (Oct)	318,073	331,500		
YTD Totals	<u>\$ 3,881,378</u>	<u>\$ 3,978,000</u>	<u>\$ 1,621,289</u>	

Telecommunications Tax



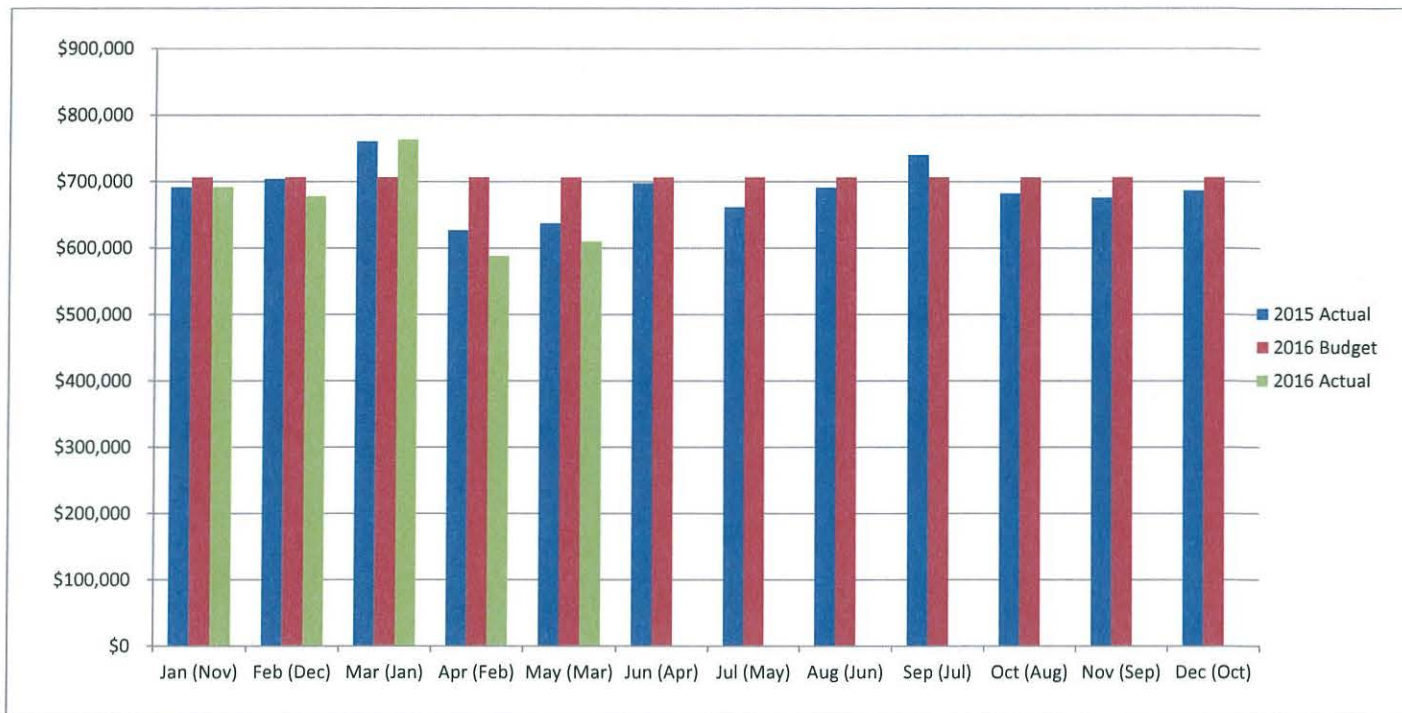
Month Received (Liability Period)	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	Cumulative Variance 2016 Actual vs. Budget
Jan (Oct)	\$ 151,174	\$ 161,667	\$ 159,475	\$ (2,192)
Feb (Nov)	179,510	161,667	155,787	\$ (8,071)
Mar (Dec)	197,794	161,667	323,176	\$ 153,438
Apr (Jan)	180,871	161,667	156,336	\$ 148,107
May (Feb)	151,902	161,667	173,101	\$ 159,542
Jun (Mar)	202,762	161,667		
Jul (Apr)	148,153	161,667		
Aug (May)	173,922	161,667		
Sep (Jun)	169,902	161,667		
Oct (Jul)	185,463	161,667		
Nov (Aug)	171,987	161,667		
Dec (Sep)	154,067	161,667		
YTD Totals	<u>\$ 2,067,506</u>	<u>\$ 1,940,000</u>	<u>\$ 967,875</u>	

Building Permits



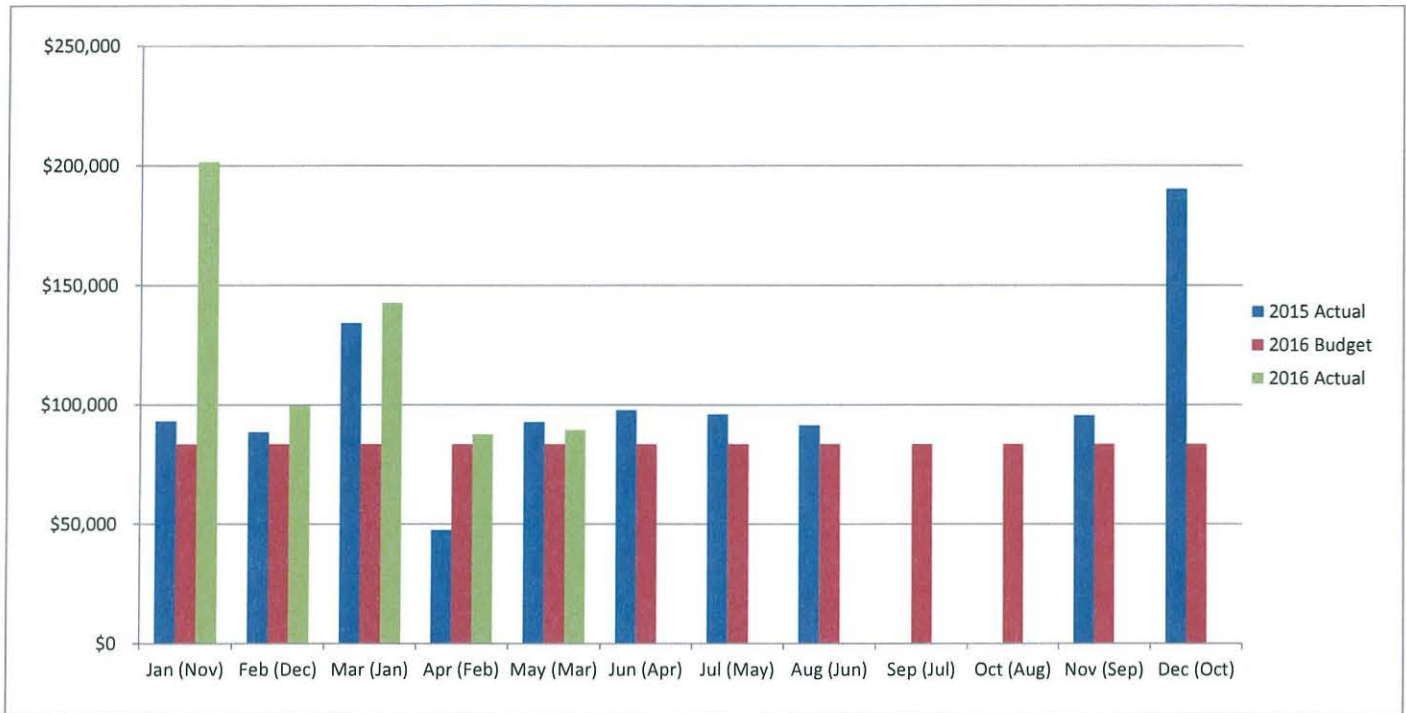
<u>Month Received</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>Cumulative Variance 2016 Actual vs. Budget</u>
Jan	\$ 52,379	\$ 50,000	\$ 67,462	\$ 17,462
Feb	15,057	50,000	24,022	(8,516)
Mar	28,634	50,000	74,953	16,437
Apr	34,707	50,000	51,338	17,775
May	222,499	50,000	54,967	22,742
Jun	43,889	50,000		
Jul	61,332	50,000		
Aug	87,653	50,000		
Sep	150,295	50,000		
Oct	37,126	50,000		
Nov	107,773	50,000		
Dec	358,351	50,000		
YTD Totals	<u>\$ 1,199,696</u>	<u>\$ 600,000</u>	<u>\$ 272,742</u>	

State Sales Tax



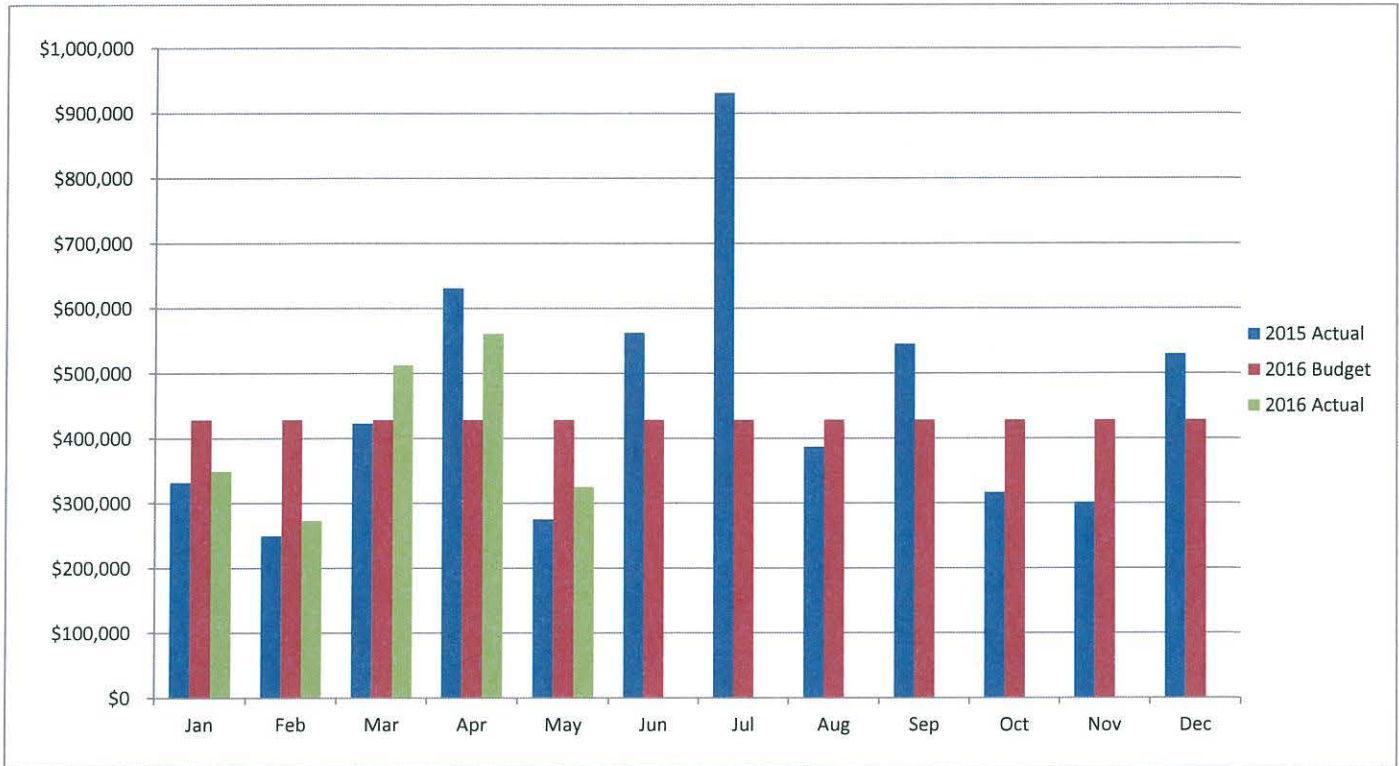
Month Received (Liability Period)	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	Cumulative Variance 2016 Actual vs. Budget
Jan (Nov)	\$ 690,471	\$ 705,833	\$ 691,093	\$ (14,740)
Feb (Dec)	703,305	705,833	677,101	\$ (43,473)
Mar (Jan)	759,870	705,833	762,823	\$ 13,517
Apr (Feb)	625,945	705,833	587,241	\$ (105,075)
May (Mar)	636,692	705,833	609,066	\$ (201,843)
Jun (Apr)	696,765	705,833		
Jul (May)	660,897	705,833		
Aug (Jun)	689,914	705,833		
Sep (Jul)	739,532	705,833		
Oct (Aug)	681,218	705,833		
Nov (Sep)	675,132	705,833		
Dec (Oct)	685,641	705,833		
YTD Totals	<u>\$ 8,245,379</u>	<u>\$ 8,470,000</u>	<u>\$ 3,327,324</u>	

Local Use Tax



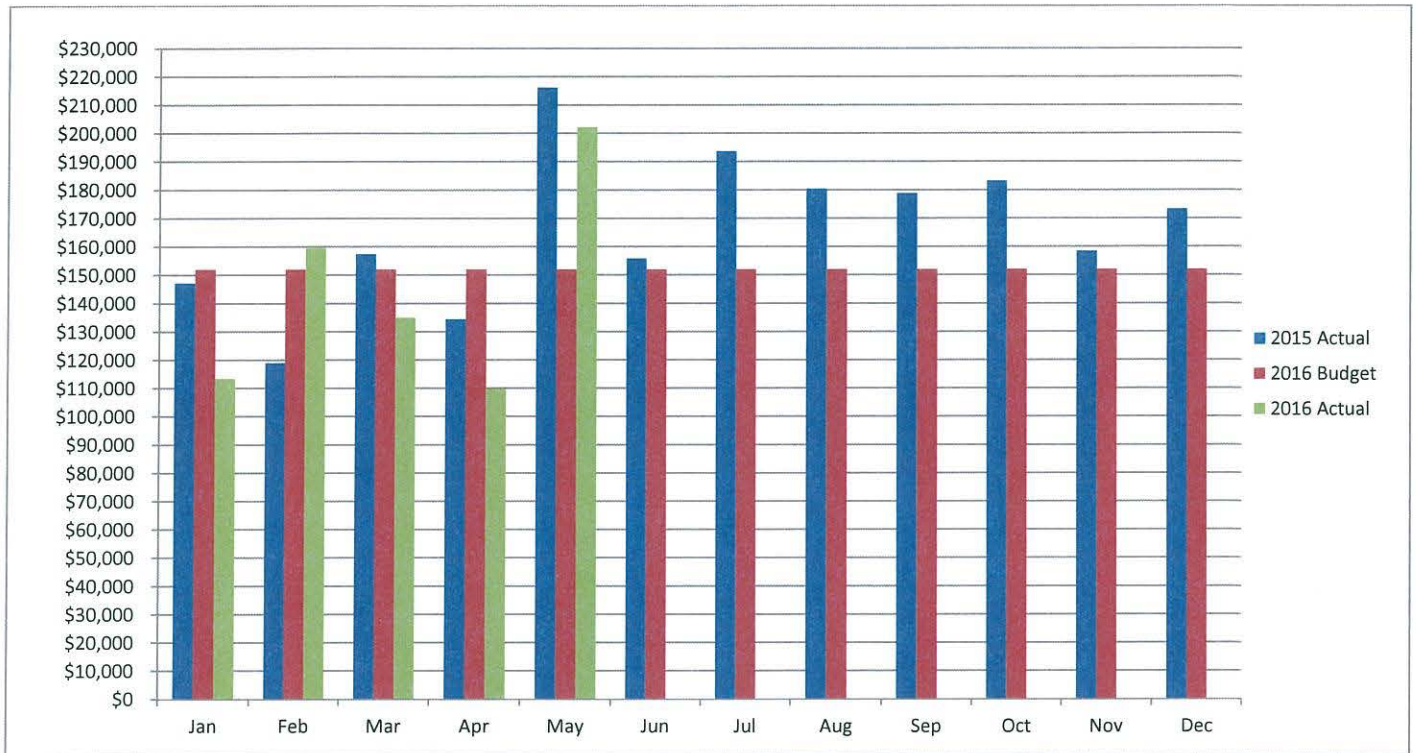
Month Received (Liability Period)	2015 Actual	2016 Budget	2016 Actual	Cumulative Variance 2016 Actual vs. Budget
Jan (Nov)	\$ 93,103	\$ 83,333	\$ 201,408	\$ 118,075
Feb (Dec)	88,514	83,333	99,592	134,333
Mar (Jan)	134,166	83,333	142,417	193,417
Apr (Feb)	47,468	83,333	87,500	197,584
May (Mar)	92,649	83,333	89,193	203,443
Jun (Apr)	97,684	83,333		
Jul (May)	95,885	83,333		
Aug (Jun)	91,333	83,333		
Sep (Jul)	-	83,333		
Oct (Aug)	-	83,333		
Nov (Sep)	95,513	83,333		
Dec (Oct)	190,295	83,333		
YTD Totals	\$ 1,026,607	\$ 1,000,000	\$ 620,110	

Income Tax



2014-2015			2015-2016				Cumulative Variance 2016 Actual vs. Budget
Month	Received	Liab Pd	Month	Received	Liab Pd	2016 Actual	
Jan		Oct-14	Jan	\$ 428,133	Oct-15	\$ 349,128	\$ (79,005)
Feb		Nov-14	Feb	428,133	Nov-15	273,041	\$ (234,097)
Mar		Dec-14	Mar	428,133	Dec-15	512,305	\$ (149,925)
Apr		Jan-15	Apr	428,133	Jan-16	560,622	\$ (17,436)
May		Feb-15	May	428,133	Feb-16	324,562	\$ (121,008)
Jun		Mar-15	Jun	428,133	Mar-16		
Jul		Apr-15	Jul	428,133	Apr-16		
Aug		May-15	Aug	428,133	May-16		
Sep		Jun-15	Sep	428,133	Jun-16		
Oct		Jul-15	Oct	428,133	Jul-16		
Nov		Aug-15	Nov	428,133	Aug-16		
Dec		Sep-15	Dec	428,133	Sep-16		
YTD Totals				<u>\$ 5,137,600</u>		<u>\$ 2,019,659</u>	
		<u>\$ 5,480,938</u>					

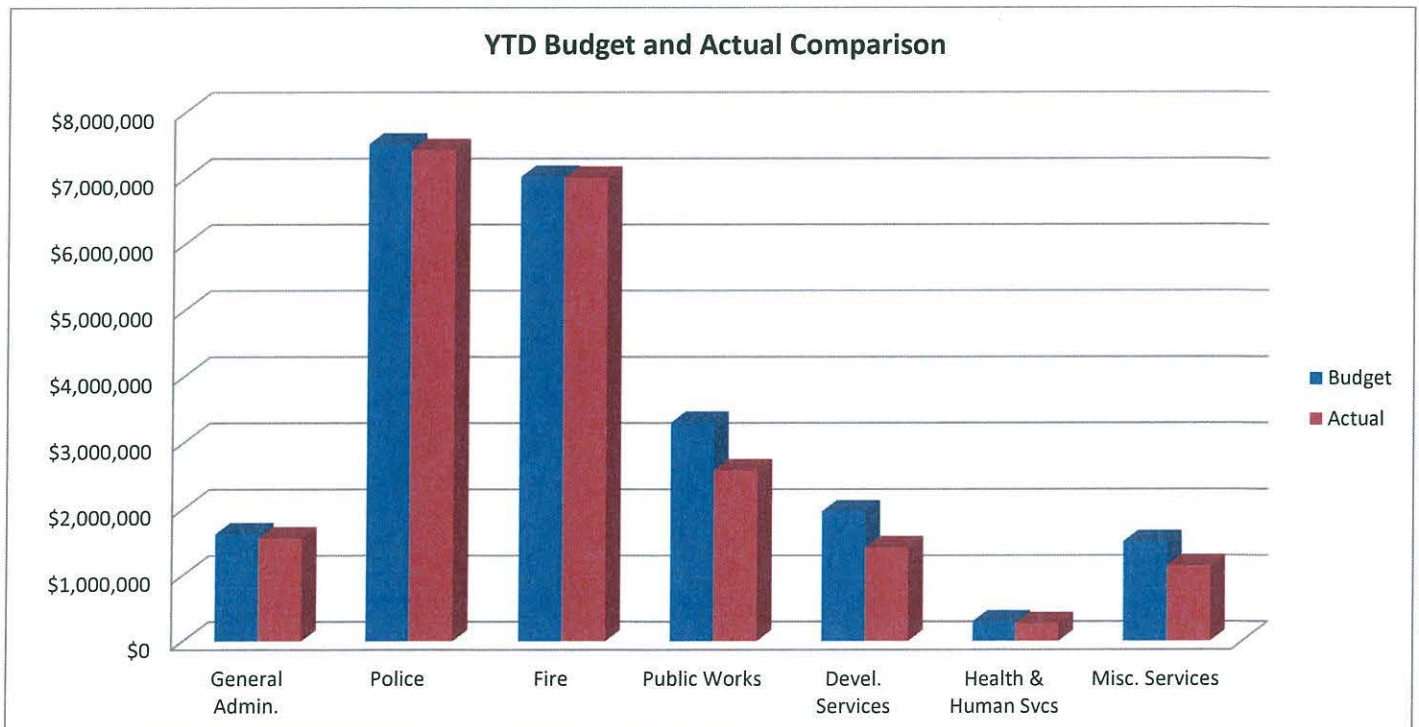
Fines



<u>Month Received</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual</u>	<u>Cumulative Variance 2016 Actual vs. Budget</u>
Jan	\$ 147,164	\$ 151,917	\$ 113,441	\$ (38,476)
Feb	119,030	151,917	159,572	\$ (30,820)
Mar	157,442	151,917	135,006	\$ (47,731)
Apr	134,391	151,917	109,782	\$ (89,866)
May	216,003	151,917	202,175	\$ (39,607)
Jun	155,813	151,917		
Jul	193,717	151,917		
Aug	180,388	151,917		
Sep	178,846	151,917		
Oct	183,246	151,917		
Nov	158,462	151,917		
Dec	173,279	151,917		
YTD Totals	<u><u>\$ 1,997,781</u></u>	<u><u>\$ 1,823,000</u></u>	<u><u>\$ 719,976</u></u>	

Expenditures: General Fund expenditures in May were \$493,764 below the budgeted figure of \$4,640,962. The summary of year-to-date actuals versus budgeted expenditures shown reflect mostly positive variances for the Village departments for the year.

EXPENDITURES	YEAR-TO-DATE		VARIANCE
	BUDGET	ACTUAL	
Legislative	\$ 153,329	\$ 157,888	-3.0%
Administration	293,771	294,441	-0.2%
Legal	225,083	175,232	22.1%
Finance	479,125	473,965	1.1%
Village Clerk	82,925	78,126	5.8%
HRM	227,058	223,786	1.4%
Communications	94,042	85,564	9.0%
Cable TV	69,608	72,208	-3.7%
Police	7,512,133	7,423,826	1.2%
Fire	7,019,833	7,005,461	0.2%
Public Works	3,302,058	2,583,210	21.8%
Development Services	1,962,958	1,416,275	27.8%
H&HS	295,592	267,997	9.3%
Miscellaneous	1,506,691	1,138,210	24.5%
TOTAL	\$ 23,224,208	\$ 21,396,188	7.9%



Department News

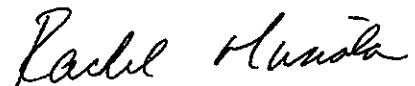
During the month of May, the following training sessions were attended by Finance staff:

- Several members of the Finance Department attended a retirement planning session put on by IMRF.
- Attended the IGFOA 1st Thursday Webinar entitled "SEC Cease and Desist Orders". The subject matter had to do with compliance with continuing disclosure rules and regulations related to Village bonds. (Finance Director).
- Several members of the Finance Department attended the IGFOA seminar "Trials and Tribulations in Life of Finance Director"
- The Assistant Finance Director presented "Basics of Capital Assets" at the IGFOA Illinois Government Finance Professionals' Academy I seminar (Assistant Finance Director).

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

- Attended the Platzkonzert planning meeting to oversee the financial operations of the annual Platzkonzert Festival (Finance Director).
- Attended the 4th of July Commission monthly planning meeting (Water Billing Supervisor).
- Attended one IGFOA Professional Education Committee planning meeting as well as the IGFOA Executive Board Meeting to update the Board on training happening throughout the State (Finance Director).

Respectfully Submitted,



Rachel Musiala
Director of Finance

MONTHLY REPORT STATISTICS

May-16

	May-16	YTD May-16	May-15	YTD May-15	% Inc / Dec	
					Month	Year
Credit Card Transactions						
Finance and Code Front Counter						
Number	672	3,215	730	3,233	-7.9%	-0.6%
Amount	\$ 97,582	447,971	\$ 86,039	433,202	13.4%	3.4%
Internet Sales						
Number	2,297	10,798	2,680	10,711	-14.3%	0.8%
Amount	\$ 233,047	1,094,861	\$ 212,409	870,571	9.7%	25.8%
Total						
Number	2,969	14,013	3,410	13,944	-12.9%	0.5%
Amount	\$ 330,629	1,542,832	\$ 298,448	1,303,773	10.8%	18.3%
Credit Card Company Fees						
General Fund	\$ 1,817	7,617	\$ 1,669	7,931	8.9%	-4.0%
Municipal Waste Fund	3	7	4	9	-31.8%	-23.7%
Water Fund	7,551	36,741	3,885	17,477	94.4%	110.2%
Total Fees	\$ 9,371	\$ 44,364	\$ 5,559	\$ 25,417	68.6%	74.5%
Accounts Receivable						
Invoices Mailed						
Number	39	351	90	415	-56.7%	-15.4%
Amount	\$ 87,205	1,004,145	\$ 103,582	885,903	-15.8%	13.3%
Invoices Paid						
Number	68	363	74	390	-8.1%	-6.9%
Amount	\$ 268,292	1,015,274	\$ 78,014	897,988	243.9%	13.1%
Reminders Sent						
Number	6	12	8	76	-25.0%	-84.2%
Amount	\$ 3,040	38,106	\$ 2,292	25,380	32.6%	50.1%
Accounts Payable						
Checks Issued						
Number	374	1,734	398	1,850	-6.0%	-6.3%
Amount	\$ 1,887,874	17,049,773	\$ 1,959,497	19,103,165	-3.7%	-10.7%
Manual Checks Issued						
Number	27	172	55	228	-50.9%	-24.6%
As % of Total Checks	7.22%	9.92%	13.82%	12.32%	-47.8%	-19.5%
Amount	\$ 133,317	10,278,981	\$ 244,640	10,451,421	-45.5%	-1.6%
As % of Total Checks	7.06%	60.29%	12.48%	54.71%	-43.4%	10.2%
Utility Billing						
New Utility Accounts	155	671	109	542	42.2%	23.8%
Bills Mailed / Active Accounts	15,512	77,542	15,472	77,356	0.3%	0.2%
Final Bills Mailed	155	671	109	542	42.2%	23.8%
Shut-Off Notices	1,278	6,950	1,130	6,821	13.1%	1.9%
Actual Shut-Offs	104	443	102	465	2.0%	-4.7%
Total Billings	\$ 1,645,396	7,987,061	\$ 1,608,069	7,086,213	2.3%	12.7%
Direct Debit (ACH) Program						
New Accounts	70	276	159	362	-56.0%	-23.8%
Closed Accounts	68	277	40	213	70.0%	30.0%
Total Accounts	2,670	13,355	2,457	11,776	8.7%	13.4%
As % of Active Accounts	17.21%	17.22%	15.88%	15.22%	1.3%	13.1%
Water Payments Received in Current Month						
Total Bills Mailed	15,512	77,542	15,472	77,356	0.3%	0.2%
ACH Payments	2,670	13,353	2,457	11,776	8.7%	13.4%
ACH Payments-% of Total Bills	17.21%	17.22%	15.88%	15.22%	8.4%	13.1%
On-line Payments (Internet Sales)	2,062	10,160	1,823	9,074	13.1%	12.0%
On-line Payments-% of Total Bills	13.29%	13.10%	11.78%	11.73%	12.8%	11.7%
Mail-in Payments	12,613	62,670	12,764	61,113	-1.2%	2.5%
Mail-in Payments-% of Total Bills	81.31%	80.82%	82.50%	79.00%	-1.4%	2.3%

WATER BILLING ANALYSIS
May 31, 2016

Residential Billings
Average Monthly Consumption/Customer

<u>Month Billed</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
May	4,502	4,283	4,601
June	5,567	4,283	4,434
July	4,832	5,138	4,597
August	5,801	4,873	5,376
September	6,270	5,497	5,073
October	4,655	4,595	4,643
November	4,706	4,818	4,590
December	4,636	3,978	4,036
January	5,047	5,288	4,916
February	4,137	4,347	4,175
March	4,293	4,126	4,169
April	4,485	4,327	4,276
May	4,283	4,601	4,437
13 Month Average -	4,863	4,627	4,563
% Change -	-11.7%	-4.8%	-1.4%

Total Water Customers

Average Bill

<u>Customer Type</u>	<u>Customer Type</u>			<u>Customer Type</u>			
	<u>May-15</u>	<u>May-16</u>	<u>% Change</u>	<u>May-15</u>	<u>May-16</u>	<u>% Change</u>	
Residential	14,566	14,603	0.3%	Residential	\$ 51.00	\$ 52.36	2.7%
Commercial	906	909	0.3%				
Total	15,472	15,512	0.3%				

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

	<u>Month-To-Date</u>			<u>Year-To-Date</u>			
	<u>May-15</u>	<u>May-16</u>	<u>% Change</u>	<u>May-15</u>	<u>May-16</u>	<u>% Change</u>	
Residential	67	65	-3.0%	Residential	330	321	-2.7%
Commercial	47	45	-4.3%	Commercial	218	205	-6.0%
	114	110	-3.5%		548	526	-4.0%

STATEMENT OF INVESTMENTS-VILLAGE
As of May 31, 2016

Fund	Investment Date	Maturity Date	Book Value	Market Value	Maturity Value	Rate of Interest
<u>General Fund</u>						
Illinois Funds - General	09/30/86		10,078,525.51			0.012
Illinois Funds - Veterans Memorial	05/01/92		294.55			0.012
IMET Convenience Fund	10/20/05		2,702.43			0.430
HE Community Bank-MaxSafe	07/13/04		764,025.73			0.100
Virginia Heritage Bank	11/07/08		4,965,567.78			0.100
CD with PMA	08/22/13		1,585,198.26	1,584,361.90	1,601,401.38	0.375
			<u>17,396,314.26</u>			
<u>Motor Fuel Tax</u>						
Illinois Funds	09/30/86		363,022.12			0.012
Virginia Heritage Bank	11/07/08		650.68			0.100
CD with PMA	08/22/13		90,842.80	90,780.46	91,756.79	0.375
			<u>454,515.60</u>			
<u>EDA Administration</u>						
Illinois Funds	01/02/91		35,703.38			0.012
Virginia Heritage Bank	11/07/08		350,049.51			0.100
			<u>385,752.89</u>			
<u>E-911</u>						
Illinois Funds	07/01/00		11,711.73			0.012
Virginia Heritage Bank	11/07/08		52,493.91			0.100
			<u>64,205.64</u>			
<u>Asset Seizure - Federal</u>						
Illinois Funds	06/09/99		4,494.90			0.012
<u>Asset Seizure - State</u>						
Illinois Funds	11/30/98		52,809.46			0.012
<u>Asset Seizure - BATTLE</u>						
Illinois Funds	07/10/08		57,849.95			0.012
<u>Municipal Waste System</u>						
Illinois Funds	08/31/98		5,078.92			0.012
<u>2005A G.O. Debt Serv.</u>						
Illinois Funds	11/30/04		292,326.78			0.012
<u>2009 G.O. Debt Serv.</u>						
Illinois Funds	04/01/09		18,860.51			0.012
<u>Central Road Corridor Improv.</u>						
Illinois Funds	12/15/88		14,058.07			0.012
Virginia Heritage Bank	11/07/08		233,559.69			0.100
			<u>247,617.76</u>			

STATEMENT OF INVESTMENTS-VILLAGE

As of May 31, 2016

Fund	Investment Date	Maturity Date	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Hoffman Blvd Bridge Maintenance</u>						
Illinois Funds	07/01/98		10,558.41			0.012
CD with PMA	08/22/13		87,301.80	87,418.22	88,358.39	0.375
Virginia Heritage Bank	02/10/11		236,407.00		-	0.100
			<u>334,267.21</u>			
<u>Western Corridor</u>						
Illinois Funds	06/30/01		36,190.27			0.012
CD with PMA	08/22/13		773,772.24	773,688.63	782,009.49	
Virginia Heritage Bank	01/07/09		1,731,076.14			0.100
			<u>2,541,038.65</u>			
<u>Traffic Improvement</u>						
Illinois Funds	03/24/89		13,611.36			0.012
Virginia Heritage Bank	01/07/09		285,097.98			0.012
			<u>298,709.34</u>			
<u>EDA Series 1991 Project</u>						
Illinois Funds	08/22/91		1,159,840.52			0.012
Virginia Heritage Bank	02/10/11		1,030,797.58		-	-
			<u>2,190,638.10</u>			
<u>Road Improvement</u>						
Illinois Funds	01/01/15		759,569.86			
Virginia Heritage Bank			404,624.91			0.430
			<u>1,164,194.77</u>			
<u>Western Area Traffic Improvement</u>						
Illinois Funds	11/01/92		12,302.19			0.012
Virginia Heritage Bank	01/07/09		128,978.13			0.100
			<u>141,280.32</u>			
<u>Western Area Rd Impr Impact Fees</u>						
Illinois Funds	08/01/98		13,966.21			0.012
Virginia Heritage Bank	01/07/09		133,328.26			0.100
			<u>147,294.47</u>			
<u>Capital Improvements</u>						
Illinois Funds	12/31/96		5,435.09			0.012
Virginia Heritage Bank	01/07/09		64,201.71		-	0.100
			<u>69,636.80</u>			
<u>Capital Vehicle & Equipment</u>						
Illinois Funds	12/31/96		9,191.80			0.012
Virginia Heritage Bank	01/07/09		309,109.76			0.100
			<u>318,301.56</u>			

STATEMENT OF INVESTMENTS-VILLAGE

As of May 31, 2016

Fund	Investment Date	Maturity Date	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Capital Replacement</u>						
Illinois Funds	02/01/98		3,109.85			0.012
HE Community Bank-MaxSafe	07/13/04		383,055.66			0.100
Virginia Heritage Bank	11/07/08		250,762.51			0.100
CD with PMA	08/22/13		464,324.56	464,362.61	469,356.73	0.375
			<u>1,101,252.58</u>			
<u>2015 Capital Project</u>						
Citibank Savings Deposit Account	08/12/15		758.18			-
CD with PMA	08/12/15		54,774.71	1,992,550.70	1,991,954.63	
			<u>55,532.89</u>			
<u>Water and Sewer</u>						
Illinois Funds	09/30/86		7,808.87			0.012
Virginia Heritage Bank	11/07/08		157,405.46			0.100
			<u>165,214.33</u>			
<u>Water and Sewer-Capital Projects</u>						
Virginia Heritage Bank	03/20/08		-			0.012
<u>Water and Sewer-2015 Bond Projects</u>						
Citibank Savings Deposit Account	08/12/15		566,599.00			0.100
CD with PMA	08/12/15		3,390,860.65	0.00	0.00	
			<u>3,957,459.65</u>			
<u>Stormwater</u>						
CD with PMA	08/12/15		36,599.02			
Citibank Savings Deposit Account	08/12/15		258,029.45			0.100
			<u>294,628.47</u>			
<u>Insurance</u>						
Illinois Funds	11/10/87		353,216.59			0.012
Virginia Heritage Bank	11/07/08		1,185,589.88			0.100
CD with PMA	08/22/13		642,943.35	642,934.88	649,849.51	0.375
			<u>2,181,749.82</u>			
<u>Information Systems</u>						
Illinois Funds	02/01/98		173,577.90			0.012
Virginia Heritage Bank	11/07/08		712,642.79			
			<u>886,220.69</u>			
<u>EDA Special Tax Alloc.</u>						
Illinois Funds	05/15/92		0.00			0.012
Virginia Heritage Bank	11/07/08		8,677,231.03			
			<u>8,677,231.03</u>			

STATEMENT OF INVESTMENTS-VILLAGE
As of May 31, 2016

Fund	Investment Date	Maturity Date	Book Value	Market Value	Maturity Value	Rate of Interest
<u>Roselle Road TIF</u>						
Illinois Funds	09/30/03		7,146.50			0.012
CD with PMA	08/22/13		92,218.90	92,274.79	93,267.19	0.375
Virginia Heritage Bank	11/07/08		39,486.25			0.100
			138,851.65			

Barr./Higgins TIF

Illinois Funds	08/26/91		450,813.51			0.012
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Total Investments \$ 44,094,142.51

Total Invested Per Institution		Percent Invested
Illinois Funds	13,951,074.81	31.64
IMET Convenience Fund	2,702.43	0.01
CD with PMA	7,218,836.29	16.37
HE Community Bank-MaxSafe	1,147,081.39	2.60
Bank of New York Money Market	0.00	-
Virginia Heritage Bank/Citibank with PMA	21,774,447.59	49.38
	<u>\$44,094,142.51</u>	<u>100.00</u>

Total Invested Per Institution Excluding all Trust and EDA Funds		Percent Invested
Illinois Funds	12,304,717.40	37.99
IMET	2,702.43	0.01
HE Community Bank-MaxSafe	1,147,081.39	3.54
CD with PMA	7,218,836.29	22.29
Virginia Heritage Bank/Citibank with PMA	11,716,369.47	36.17
	<u>\$32,389,706.98</u>	<u>100.00</u>

Total Invested Per Fund	
Total Investments - Operating Funds	\$21,793,058.11
Total Investments - Debt Service Funds	\$311,187.29
Total Investments - Trust Funds	\$9,128,044.54
Total Investments - Capital Projects Funds	\$12,861,852.57
Total Investments - All Funds	<u>\$44,094,142.51</u>

OPERATING REPORT SUMMARY

REVENUES

May 31, 2016

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>% ACTUAL TO BUDGET</u>	<u>BENCH-MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
General Fund							
Property Taxes	1,362,876	98,752	6,814,379	11,201,929	16,354,510	68.5%	
Hotel Tax	118,750	114,092	593,750	477,647	1,425,000	33.5%	
Real Estate Transfer Tax	66,667	78,831	333,333	250,503	800,000	31.3%	
Home Rule Sales Tax	331,500	280,742	1,657,500	1,621,291	3,978,000	40.8%	
Telecommunications Tax	161,667	173,101	808,333	967,876	1,940,000	49.9%	
Property Tax - Fire	234,667	22,564	1,173,333	1,371,646	2,816,000	48.7%	
Property Tax - Police	264,570	22,875	1,322,850	1,411,257	3,174,840	44.5%	
Other Taxes	12,500	-	62,500	4,231	150,000	2.8%	
Total Taxes	2,553,196	790,957	12,765,979	17,306,380	30,638,350	56.5%	
Business Licenses	23,333	31,063	116,667	231,437	280,000	82.7%	
Liquor Licenses	20,000	14,105	100,000	236,608	240,000	98.6%	
Building Permits	50,000	54,967	250,000	272,742	600,000	45.5%	
Other Licenses & Permits	1,750	711	8,750	4,039	21,000	19.2%	
Total Licenses & Permits	95,083	100,845	475,417	744,826	1,141,000	65.3%	
Sales Tax	705,833	609,066	3,529,167	3,327,324	8,470,000	39.3%	
Local Use Tax	83,333	89,193	416,667	620,109	1,000,000	62.0%	
State Income Tax	428,133	324,562	2,140,667	2,019,659	5,137,600	39.3%	
Replacement Tax	23,067	47,614	115,333	159,411	276,800	57.6%	
Other Intergovernmental	35,290	7,792	176,450	202,012	423,480	47.7%	
Total Intergovernmental	1,275,657	1,078,226	6,378,283	6,328,515	15,307,880	41.3%	
Engineering Fees	5,208	-	26,042	76,323	62,500	122.1%	
Ambulance Fees	100,000	94,385	500,000	493,306	1,200,000	41.1%	
Police Hireback	33,333	41,716	166,667	239,117	400,000	59.8%	
Lease Payments	71,667	87,457	358,333	355,959	860,000	41.4%	
Cable TV Fees	67,167	214,482	335,833	430,476	806,000	53.4%	
4th of July Proceeds	43,075	43,075	54,625	54,625	135,860	40.2%	
Employee Payments	90,667	86,509	453,333	456,874	1,088,000	42.0%	
Hireback - Arena	13,333	(43)	66,667	31,014	160,000	19.4%	
Rental Inspection Fees	23,333	8,081	116,667	300,175	280,000	107.2%	
Other Charges for Services	77,167	77,206	385,833	375,727	926,000	40.6%	
Total Charges for Services	524,950	652,867	2,464,000	2,813,596	5,918,360	47.5%	
Court Fines-County	18,333	35,201	91,667	101,709	220,000	46.2%	
Ticket Fines-Village	54,167	29,689	270,833	178,367	650,000	27.4%	
Overweight Truck Fines	250	610	1,250	3,020	3,000	100.7%	
Red Light Camera Revenue	66,667	44,482	333,333	337,112	800,000	42.1%	
Local Debt Recovery	12,500	92,192	62,500	99,768	150,000	66.5%	
Total Fines & Forfeits	139,417	202,175	697,083	719,976	1,823,000	39.5%	
Total Investment Earnings	2,500	5,494	12,500	20,012	30,000	66.7%	
Reimburse/Recoveries	8,333	2,938	41,667	71,447	100,000	71.4%	
S.Barrington Fuel Reimbursement	2,500	2,139	12,500	11,078	30,000	36.9%	
Tollway Payments	1,854	6,400	9,271	19,500	22,250	87.6%	
Benefit Fund	8,333	(66,664)	41,667	100,000	100,000	100.0%	
Other Miscellaneous	12,409	3,762	62,046	76,864	148,910	51.6%	
Total Miscellaneous	33,430	(51,424)	167,150	278,889	401,160	69.5%	
Total General Fund	4,624,234	2,779,140	22,960,417	28,212,194	55,259,750	51.1%	41.7%

**OPERATING REPORT SUMMARY
REVENUES**

May 31, 2016

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>% ACTUAL TO BUDGET</u>	<u>BENCH- MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
Water & Sewer Fund							
Water Sales	1,418,475	1,335,184	7,092,375	6,526,893	17,021,700	38.3%	
Connection Fees	167	5,523	833	32,286	2,000	1614.3%	
Cross Connection Fees	3,104	3,189	15,521	15,988	37,250	42.9%	
Penalties	5,000	8,379	25,000	40,755	60,000	67.9%	
Investment Earnings	5	2,285	25	10,469	60	17447.6%	
Other Revenue Sources	31,518	32,983	157,588	238,137	378,210	63.0%	
Bond Proceeds	-	-	-	-	849,130	0.0%	
Total Water Fund	1,458,268	1,387,543	7,291,342	6,864,526	18,348,350	37.4%	41.7%
Motor Fuel Tax Fund	102,208	118,328	511,042	561,383	1,226,500	45.8%	
Community Dev. Block Grant Fund	30,333	-	151,667	-	364,000	0.0%	
EDA Administration Fund	125	69	625	379	1,500	0.0%	
E-911 Surcharge	-	12	-	3,487	-	0.0%	
Asset Seizure Fund	29,779	19,246	148,896	105,801	357,350	29.6%	
Municipal Waste System Fund	243,899	280,688	1,219,496	1,260,890	2,926,790	43.1%	
Sears Centre Operating Fund	269,861	287,677	1,349,304	1,015,582	3,238,330	31.4%	
Sears Centre Activity Fund	206,656	521,371	1,033,279	1,805,808	2,479,870	72.8%	
Stormwater Management	43,008	43,095	215,042	214,234	516,100	41.5%	
Insurance Fund	120,338	122,900	601,692	614,426	1,444,060	42.5%	
Roselle Road TIF	-	130	-	3,918	-	0.0%	
Higgins/Hassell TIF	-	-	-	1,087	-	0.0%	
Information Systems	114,067	113,774	570,333	568,924	1,368,800	41.6%	
Total Spec Rev. & Int. Svc. Fund	1,160,275	1,507,290	5,801,375	6,155,919	13,923,300	44.2%	
TOTAL OPERATING FUNDS	7,242,777	5,673,973	36,053,133	41,232,639	87,531,400	47.1%	41.7%
2015A & C G.O. Debt Service	854,208	854,208	854,449	854,449	2,783,170	30.7%	
2015B G.O. Debt Service	10,066	30,987	50,329	30,987	120,790	0.0%	
2016 G.O. Debt Service	-	9,841,916	-	9,841,916	-	0.0%	
2008 G.O.D.S. Fund	83,266	499,594	416,329	499,594	999,190	50.0%	
2009 G.O.D.S. Fund	215,882	79,681	1,079,408	1,202,242	2,590,580	46.4%	
TOTAL DEBT SERV. FUNDS	1,163,421	11,306,386	2,400,516	12,429,188	6,493,730	191.4%	41.7%
Central Rd. Corridor Fund	58	44	292	211	700	30.1%	
Hoffman Blvd Bridge Maintenance	67	158	333	710	800	88.7%	
Western Corridor Fund	667	1,324	3,333	5,943	8,000	74.3%	
Traffic Improvement Fund	-	53	-	254	-	0.0%	
EDA Series 1991 Project	125	473	625	2,277	1,500	151.8%	
Central Area Rd. Impr. Imp. Fee	-	-	-	284	-	0.0%	
Western Area Traffic Impr.	17	25	83	121	200	60.7%	
Western Area Traffic Impr. Impact Fee	8	27	42	127	100	0.0%	
Capital Improvements Fund	190,800	201,673	954,000	1,035,340	2,289,600	45.2%	
Capital Vehicle & Equipment Fund	75,073	75,129	375,363	375,552	900,870	41.7%	
Capital Replacement Fund	250	687	1,250	3,032	3,000	101.1%	
2015 Project Fund	50	0	250	128	600	21.3%	
Road Improvement Fund	522,073	295,194	2,610,363	2,710,498	6,264,870	43.3%	
TOTAL CAP. PROJECT FUNDS	789,187	574,786	3,945,933	4,134,476	9,470,240	43.7%	41.7%
Police Pension Fund	446,012	76,260	2,230,058	1,768,681	5,352,140	33.0%	
Fire Pension Fund	414,021	93,102	2,070,104	1,809,037	4,968,250	36.4%	
TOTAL TRUST FUNDS	860,033	169,362	4,300,163	3,577,718	10,320,390	34.7%	41.7%
TOTAL ALL FUNDS	10,055,417	17,724,508	46,699,745	61,374,023	113,815,760	53.9%	41.7%

OPERATING REPORT SUMMARY
EXPENDITURES
May 31, 2016

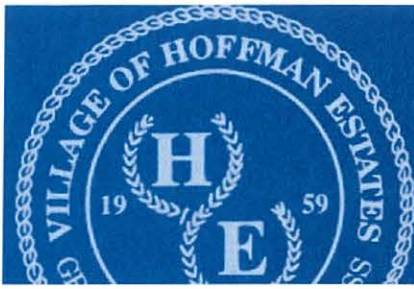
	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>%</u>	<u>BENCH-MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
General Fund							
General Admin.							
Legislative	30,666	59,780	153,329	157,888	367,990	42.9%	
Administration	58,754	53,119	293,771	294,441	705,050	41.8%	
Legal	45,017	21,854	225,083	175,232	540,200	32.4%	
Finance	95,825	109,228	479,125	473,965	1,149,900	41.2%	
Village Clerk	16,585	14,738	82,925	78,126	199,020	39.3%	
Human Resource Mgmt.	45,412	40,735	227,058	223,786	544,940	41.1%	
Communications	18,808	10,606	94,042	85,564	225,700	37.9%	
Cable TV	13,922	23,211	69,608	72,208	167,060	43.2%	
Total General Admin.	324,988	333,272	1,624,942	1,561,209	3,899,860	40.0%	41.7%
Police Department							
Administration	110,319	96,510	551,596	552,314	1,323,830	41.7%	
Juvenile Investigations	44,628	33,142	223,138	222,759	535,530	41.6%	
Tactical	64,278	114,240	321,388	365,982	771,330	47.4%	
Patrol and Response	845,162	619,603	4,225,808	4,216,420	10,141,940	41.6%	
Traffic	140,996	68,770	704,979	622,193	1,691,950	36.8%	
Investigations	108,920	81,014	544,600	531,307	1,307,040	40.6%	
Community Relations	1,204	242	6,021	1,535	14,450	10.6%	
Communications	63,569	61,444	317,846	323,879	762,830	42.5%	
Canine	14,252	11,293	71,258	71,054	171,020	41.5%	
Special Services	15,243	16,533	76,213	73,513	182,910	40.2%	
Records	25,418	22,481	127,088	120,280	305,010	39.4%	
Administrative Services	61,084	56,636	305,421	303,513	733,010	41.4%	
Emergency Operations	7,356	3,219	36,779	19,077	88,270	21.6%	
Total Police	1,502,427	1,185,125	7,512,133	7,423,826	18,029,120	41.2%	41.7%
Fire Department							
Administration	64,254	54,021	321,271	312,782	771,050	40.6%	
Public Education	3,112	3,870	15,558	14,339	37,340	38.4%	
Suppression	684,778	508,421	3,423,892	3,414,839	8,217,340	41.6%	
Emer. Med. Serv.	603,348	459,963	3,016,738	3,088,909	7,240,170	42.7%	
Prevention	46,117	24,322	230,583	162,253	553,400	29.3%	
Fire Stations	2,358	1,779	11,792	12,339	28,300	43.6%	
Total Fire	1,403,967	1,052,378	7,019,833	7,005,461	16,847,600	41.6%	41.7%
Public Works Department							
Administration	23,795	20,395	118,975	108,432	285,540	38.0%	
Snow/Ice Control	152,333	144,558	761,663	883,495	1,827,990	48.3%	
Pavement Maintenance	33,558	34,666	167,788	163,568	402,690	40.6%	
Forestry	147,293	75,812	736,467	333,580	1,767,520	18.9%	
Facilities	90,512	62,211	452,558	346,611	1,086,140	31.9%	
Fleet Services	111,348	102,000	556,742	376,966	1,336,180	28.2%	
F.A.S.T.	26,173	10,900	130,867	55,116	314,080	17.5%	
Storm Sewers	17,882	17,390	89,408	63,479	214,580	29.6%	
Traffic Control	57,518	56,576	287,592	251,963	690,220	36.5%	
Total Public Works	660,412	524,509	3,302,058	2,583,210	7,924,940	32.6%	41.7%

OPERATING REPORT SUMMARY
EXPENDITURES
May 31, 2016

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>%</u>	<u>BENCH-MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
Development Services							
Administration	32,369	30,046	161,846	144,912	388,430	37.3%	
Planning	42,929	42,973	214,646	230,070	515,150	44.7%	
Code Enforcement	101,626	88,885	508,129	472,238	1,219,510	38.7%	
Transportation & Engineering	103,770	91,334	518,850	452,807	1,245,240	36.4%	
Economic Development	111,898	23,783	559,488	116,247	1,342,770	8.7%	
Total Development Services	392,592	277,021	1,962,958	1,416,275	4,711,100	30.1%	41.7%
Health & Human Services	59,118	51,091	295,592	267,997	709,420	37.8%	41.7%
Miscellaneous							
4th of July	638	638	22,587	22,587	167,950	13.4%	
Police & Fire Comm.	9,191	1,097	45,954	1,097	110,290	1.0%	
Misc. Boards & Comm.	16,568	15,126	82,842	75,708	198,820	38.1%	
Misc. Public Improvements	271,062	706,942	1,355,308	1,038,818	3,252,740	31.9%	
Total Miscellaneous	297,459	723,803	1,506,691	1,138,210	3,729,800	30.5%	41.7%
Total General Fund	4,640,962	4,147,198	23,224,208	21,396,188	55,851,840	38.3%	41.7%
Water & Sewer Fund							
Water Department	1,128,758	1,008,390	5,643,788	5,015,706	13,545,090	37.0%	
Sewer Department	180,341	175,890	901,704	838,086	2,164,090	38.7%	
Billing Division	55,613	61,335	278,067	288,897	667,360	43.3%	
Debt Service Division	-	291,042	-	291,042	537,690	54.1%	
Capital Projects Division	-	-	-	-	1,596,480	0.0%	
2015 Bond Capital Projects	-	127,157	-	237,492	2,403,750	9.9%	
Total Water & Sewer	1,364,712	1,663,814	6,823,558	6,671,223	20,914,460	31.9%	41.7%
Motor Fuel Tax	110,940	110,940	520,876	520,876	1,261,000	41.3%	
Community Dev. Block Grant Fund	-	-	-	-	364,000	0.0%	
EDA Administration Fund	29,299	26,740	146,496	145,250	351,590	41.3%	
Asset Seizure Fund	31,496	19,233	157,479	105,744	377,950	28.0%	
Municipal Waste System	241,734	238,319	1,208,671	1,203,805	2,900,810	41.5%	
Sears Centre Operating Fund	280,233	948,420	1,401,167	948,514	3,362,800	28.2%	
Sears Centre Activity Fund	206,656	652,500	1,033,279	2,008,034	2,479,870	81.0%	
Stormwater Management	14,319	124,147	71,596	222,771	171,830	129.6%	
Insurance	124,380	222,474	621,900	964,710	1,492,560	64.6%	
Information Systems	139,067	82,608	695,333	518,898	1,668,800	31.1%	
Roselle Road TIF	1,064	7,674	5,321	196,805	12,770	1541.2%	
Higgins/Hassell TIF	293	-	1,467	-	3,520	0.0%	
TOTAL OPERATING FUNDS	7,185,155	8,244,066	35,911,350	34,902,817	91,213,800	38.3%	41.7%
2015A G.O. Debt Service	854,133	854,133	854,133	854,133	3,753,280	22.8%	
2015 G.O. Debt Service	30,987	30,987	30,987	30,987	120,790	25.7%	
2016 G.O. Debt Service	-	9,841,916	-	9,841,916	-	0.0%	
2008 G.O.D.S. Fund	83,308	499,844	416,538	499,844	999,690	50.0%	
2009 G.O.D.S. Fund	226,516	459,106	1,132,579	459,106	2,718,190	16.9%	
TOTAL DEBT SERV. FUNDS	1,194,944	11,685,987	2,434,237	11,685,987	7,591,950	153.9%	41.7%

**OPERATING REPORT SUMMARY
EXPENDITURES
May 31, 2016**

	<u>CURRENT MONTH</u>		<u>YEAR-TO-DATE</u>		<u>ANNUAL BUDGET</u>	<u>%</u>	<u>BENCH- MARK</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>			
Hoffman Blvd Bridge Maintenance	8,333	-	41,667	-	100,000	0.0%	
EDA Series 1991 Project	157,154	102,988	785,771	514,940	1,885,850	27.3%	
Western Area Rd Improve Imp. Fee	-	-	-	223	-	0.0%	
Capital Improvements Fund	188,806	127,181	944,029	611,793	2,265,670	27.0%	
Capital Vehicle & Equipment Fund	75,073	15,657	375,363	78,335	900,870	8.7%	
Capital Replacement Fund	9,602	-	48,008	-	115,220	0.0%	
2015 Project Fund	100,000	-	500,000	-	1,200,000	0.0%	
Road Improvement Fund	549,556	515,435	2,747,779	843,536	6,594,670	12.8%	
TOTAL CAP. PROJECT FUNDS	1,088,523	761,260	5,442,617	2,048,826	13,062,280	15.7%	41.7%
Police Pension Fund	384,148	407,499	1,920,742	1,990,261	4,609,780	43.2%	
Fire Pension Fund	351,619	338,194	1,758,096	1,662,566	4,219,430	39.4%	
TOTAL TRUST FUNDS	735,768	745,693	3,678,838	3,652,827	8,829,210	41.4%	41.7%
TOTAL ALL FUNDS	10,204,390	21,437,006	47,467,041	52,290,457	120,697,240	43.3%	41.7%



Village of Hoffman Estates
Information Systems Department

2016 MAY MONTHLY REPORT

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SPS/GovQA Monthly Review

Cognos 10 Upgrade

- Reports were run and reviewed in preparation for the Go Live of Cognos 10 to confirm that they would work in the new version. No issues were found. Worked with users to ensure that reports that were needed were saved into the correct folders.
- Our reports were exported from Cognos 8 to Cognos 10 on May 27. The Scheduled Reports were reviewed and all seemed fine. Reviewed and secured folders needed restricted access.
- The scheduled reports didn't run after the upgrade, but it was due to the services needing to be restarted. We also had issues with the image store for the reports that use graphics. This issue needed to be corrected by ASP.
- After reports began to be used, we found several that needed adjustments before they would run successfully. All those found were resolved quickly.

FP Optimization

- Fred Besenhoffer and Cathy Errichiello met with HR to discuss the HR Hire to Retire Optimization Workshop and possible projects that were recommended. It was determined to go ahead with the plan to implement Job Applicant Center/Job Applicant Viewer. Job Applicant Center is an internet-enabled application that provides to Village applicants a method to complete customized applications and submit their resumes and other supporting documentation. Job Applicant Viewer is an online application for staff members to use to review the potential applicants' submissions and then select those they want to interview and ultimately select the person to hire. There is also an automated workflow component to this application that notifies involved staff in the various stages of the application and hiring of applicants for a particular job and online approvals.
- The documents and Workflows created during the Optimization Workshops were presented to us for review, and after discussion and several modifications were finalized and sent to the attendees.

FP 5.1/CP 9.1 Upgrade

- During the testing of the CommunityPLUS database, I found that CommunityPLUS 9.1 has some major issues with the display that makes it very difficult to continue testing the applications. In order for SunGard to understand the issues, I worked to demonstrate the issues and they provided fixes for ASP to install. Most of the issues seemed to be resolved by month's end and testing resumed in preparation for training scheduled during June.
- There was an issue with attachments in both CP and FP, and those two issues were mostly resolved.
- Worked with SunGard to enable us to test JAV/JAC against the FinancePLUS 5.1 environment, so that this project can proceed alongside the upgrade process.

Business Licensing

- Created and had SunGard Support run SQL scripts to close non-renewal licenses for General Contractors and update data fields for RRL Inspection Letters.
- Ran Penalty Process for both RRL and HB licenses that were unpaid.
- The RRL program needed a new Inspection Type for annual inspections and one was added.
- There were several Business Tax credits that needed to be corrected and/or processed and there were a few issues with Business Tax Returns that we helped resolve this month.

Cognos

- The new P&W Management Assistant/Analyst took over the project to evaluate meter replacements and wanted new data. Modified the UB Consumption report to include all the months of the past four years so that he could compare it to new Excel data he was given.
- The False Alarm Invoice Report was modified so that it could be used for any month/year.
- Created new report to track revenue generated by RRL Citations.
- It was requested that we modify the Monthly Assessor Reports to streamline and reorganize the data on the report. Worked on all them and they were happy with the results.

Other Projects and End User Support

- Code Enforcement and RRL requested three new Violation Codes be added to Citations.
- HR requested a new termination code for a staff member who was hired, but never started work.
- Worked with the Building Official to determine the correct address for four new cell antennas that are being installed on Village signs.
- It was discovered that the original identification of some Locations' Inspection Areas had been put in the wrong area. I extracted the location data for the Director to review and then created a script for SunGard to correct those and they processed it, thereby correcting the Inspection Areas.
- Participated in a WebQA Webinar reviewing the latest upgrades new features.

Geographic Information System Monthly Review

- Issues stemming from a previous data migration to the new server persisted for PW related data. I've continued working with S. Diatte on this issue, mostly in the capacity of an admin providing permissions, but also running various tools and calcs to help him along. He then tests the data for errors and makes further recommendations. (PW)
- Created subtypes & domains for Traffic Sign data. S. Diatte noticed a number of changes to the data that are inherent to the process of exporting a feature from geodatabase to shapefile. Fields affected by the export were recreated and missing domains were added. (PW)
- Recreated relationship classes for Traffic Sign data as errors arose with previous attempts. Re-assigned additional domains. (PW)
- Made minor updates to Hoffnet Infrastructure map related to 4/21 mtg (DS)
- Met with Sean Diatte to review Traffic Sign subtype/domains (PW)
- Met with Sean Diatte to review field crew data collection & uploading process; also ran through initial steps of data process in ArcPad (PW)
- Met with Cathy Errichiello to discuss Sungard needs, PIN data acquisition (IS)
- Met with Sean. Diatte, J. Nebel, F. Besenhoffer to discuss GIS admin rights and current PW needs and issues with data. It was recommended that Admin rights remain with GIS Administrator so that another GIS proficient employee would have knowledge of PW data and practices. Repairing field data is current priority. (PW)
- Tested and calibrated HP 4500 printer and scanner
- Acquired VoHE rgb color values from D. Schultze
- Created a Mapbox user account to test out mapbox base layers in ArcGIS Online (PTO last week of May)
- 5/19 Strike It Rich with Imagery ESRI Imagery webinar; learned about imagery processing tools within ArcGIS desktop & online

Technical Support, Hardware & Software Review

Project Activities

MDF/IDF cleanup

Re-located network equipment in the buildings western most IDF. The IDF in this case lacked any type of distribution framework; with vital network equipment located on flimsy shelving. Department personnel re-wired the connections and moved the equipment to a wall mounted rack.

The organization and cleanup remains an ongoing project which was started in January of 2016 and will continue until all locations are complete.

Fiber relocation

The splice work and testing of the fiber at the Beverly water tower has been completed. The project can now move on to the next phase; providing a direct link back to the Village Hall via the fiber network.

AVL (Automatic Vehicle Location system)

At the request of the Police Department, the automatic vehicle location system (AVL) included with the Computer Aided Dispatch (CAD software) provided by IDNetworks was configured and activated in twenty eight police vehicles.

Policy Manual

Completed work on the Information Systems Policy Manual. This is an updated version of the current manual last written in 2006 and addresses the new technology, threats and challenges faced by system users.

Village Security System

Met with Paul Petrenko to review criteria needed to formulate a Request for Proposal for the Villages camera and security system

- Add and remove user accounts from Active Directory, Exchange and the telephone systems as needed.
- Setup, configuration and removal of equipment as needed.
- Applied necessary software updates as needed.
- Employee orientation/training was provided for four new Village employees.
- 206 help desk requests were opened during the month of May.
- 220 help desk requests were closed during the month of May.
- Self Service Password Resets or Account Unlocks: 6
- Email passwords reset: 2
- SunGard passwords reset: 6
- Voicemail passwords reset: 2
- User accounts unlocked: 4
- Active Directory Password Resets: 6

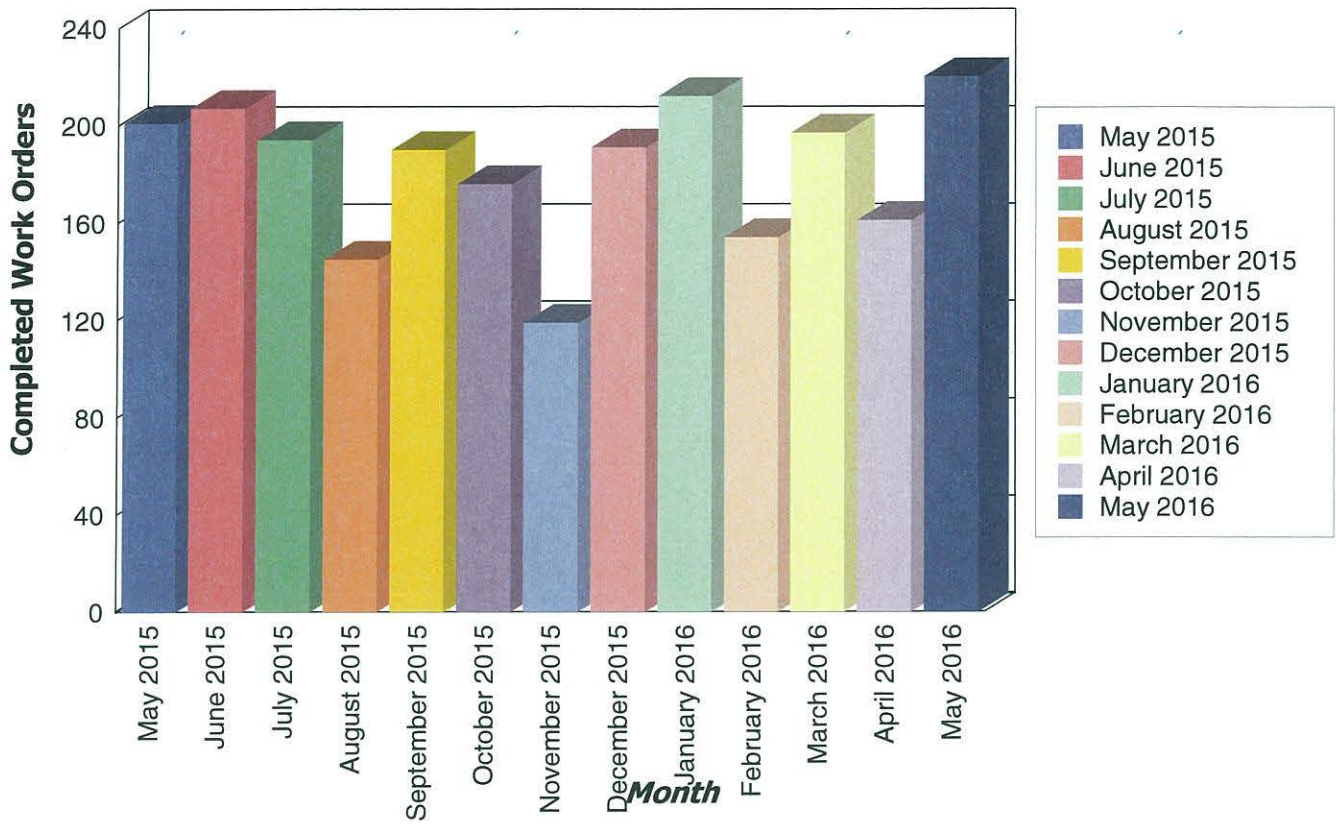
Education

- Jacob Lozano applied and accepted into Salisbury University's M.S. in GIS Management program

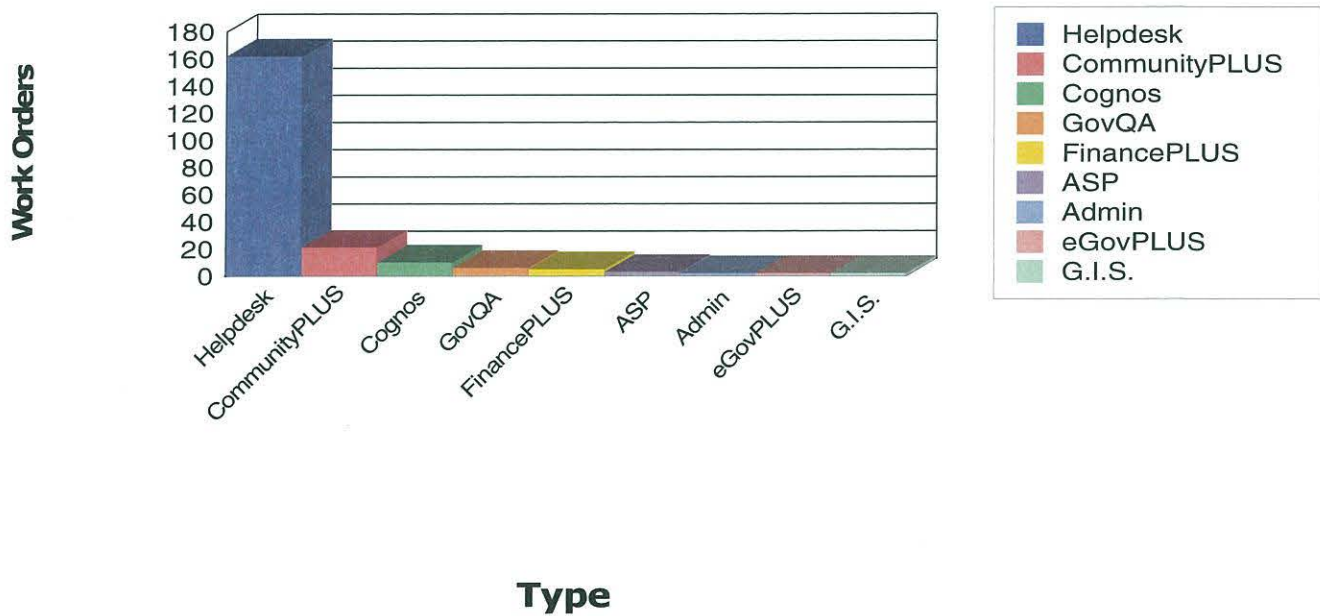
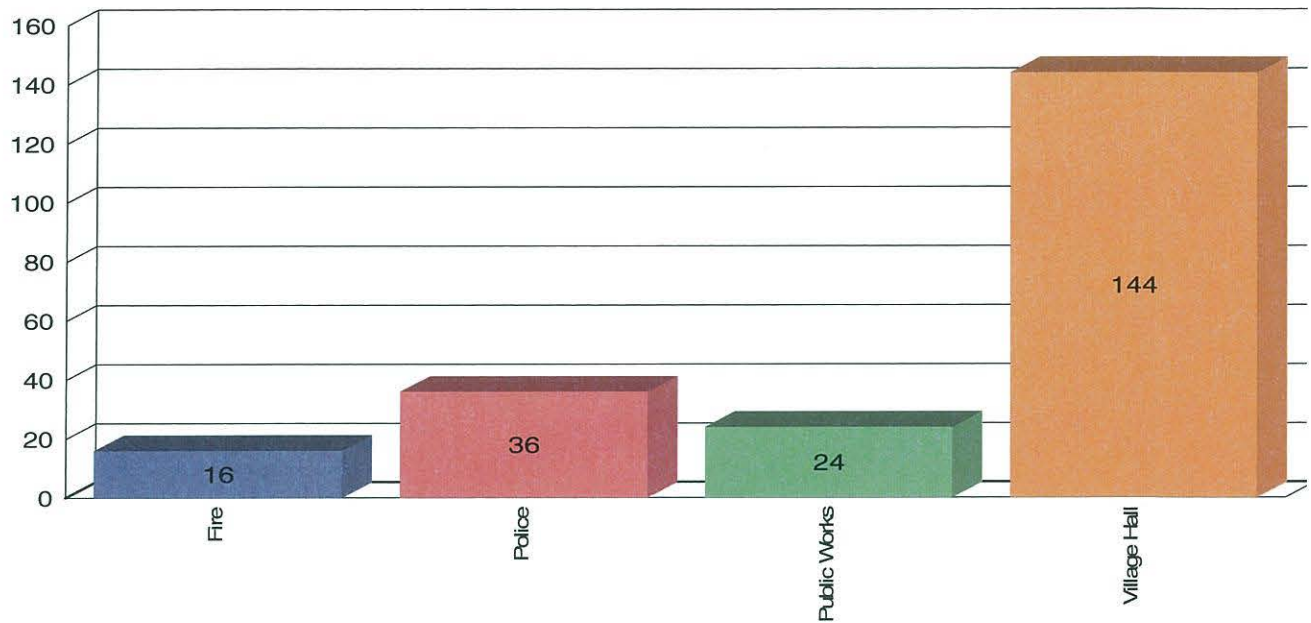
Total Work Orders by Priority by Month

Total Work Orders by Priority by Month

Month	
2 - Urgent	1
2 - High	92
3 - Medium	49
4 - Normal	48
Project	1
Scheduled Event	5
Vendor intervention required	10
Total for Month	<hr/> 206



Completed Work Orders by Location

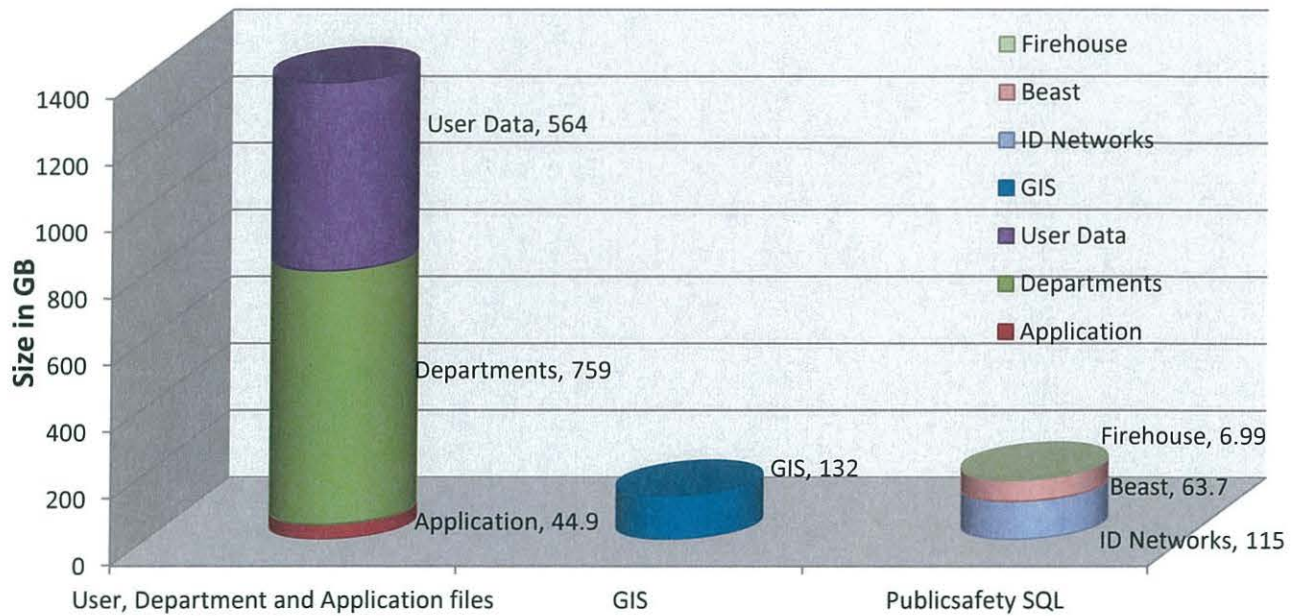


Savings on Printer Repairs

Since the beginning of the year Village of Hoffman Estates is enrolled in DID's Printer Sense program. One of the advantages of the program is included maintenance for our printers. In the month of May we asked for one printer repair and the cost associated with this repair totaled \$135.00 including parts and labor.

System and Data Functions

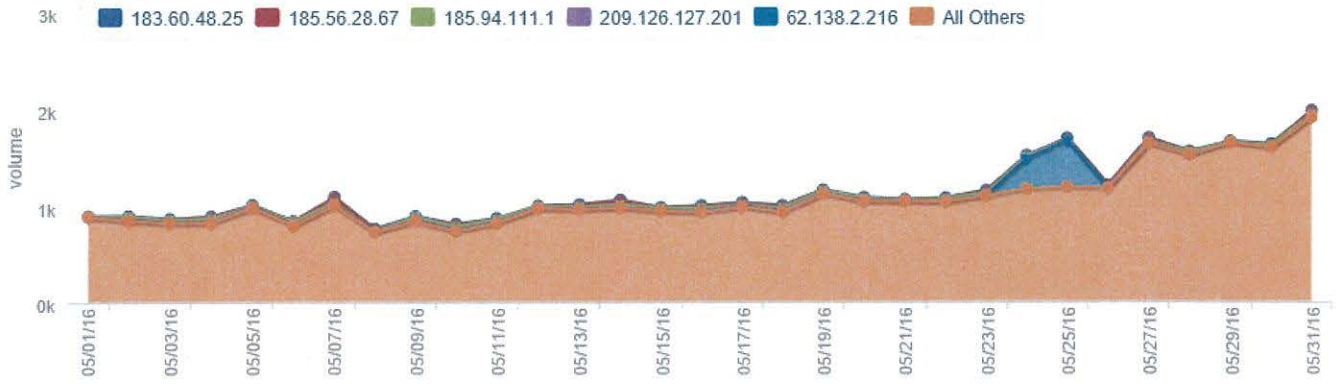
Disk Usage



Sentinel IPS Attack Report

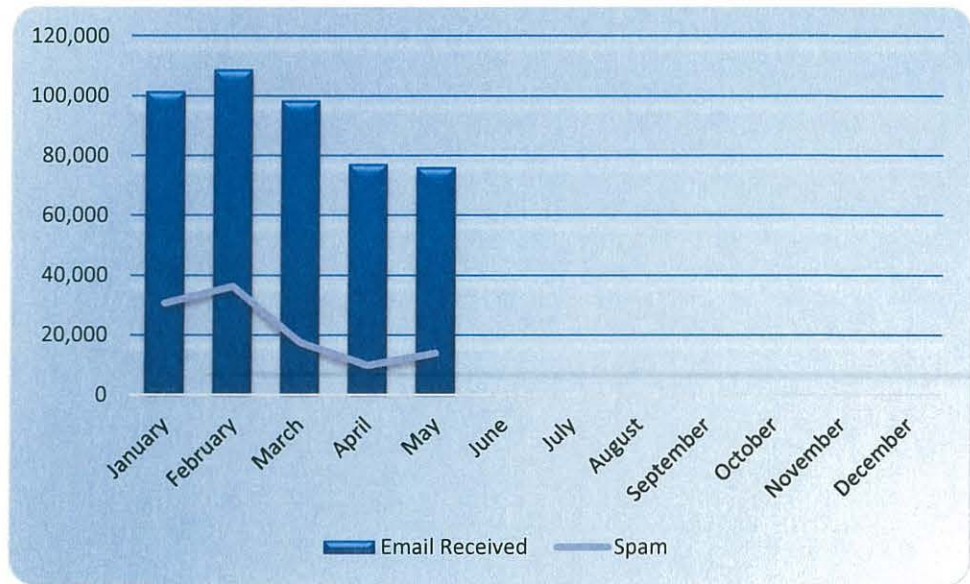
External parties attacked the Village network 35330 times during the month of May

Attack Volume with 5 Most Active IP Addresses



Email Spam Report

Month	Email Received	Spam	Percent Spam
January	101,437	30,719	30%
February	108,697	36,245	33%
March	98,362	17,593	18%
April	77,122	9,893	13%
May	76,061	13,962	18%
June			
July			
August			
September			
October			
November			
December			
Total	461,679	108,412	23%



Fred Besenhoffer, Director of Information Systems

VILLAGE OF HOFFMAN ESTATES

Memo

TO: Finance Committee
FROM: Mark Koplin, Assistant Village Manager-Development Services
RE: **OWNER'S REPRESENTATIVE MONTHLY REPORT – JUNE 2016**
DATE: June 24, 2016

1. Contract approval and down payment occurred for the A/V equipment (approved by the Village Board at the June 6th meeting).
2. Meeting with Ben Gibbs and Levy regarding capital projects.
3. Mid-year CIP review of SCA capital projects.
4. Coordination with Windy City Bulls and discussion related to preparation for their first season.
5. Review of Front Row sponsorship contracts.
6. Process invoice for the 2015 cash rebate from Spectra.
7. Discussions with Chicago Mustangs and Chicago Cougars regarding 2016/17 seasons.
8. Review of monthly financial reports and staffing/operational costs.
9. Conducted weekly meetings with Ben Gibbs to discuss bookings, holds, and operational items.



Mark Koplin
Assistant Village Manager
Department of Development Services

Attachments

cc: J. Norris
Ben Gibbs (Spectra)



On Sale: *Public Onsale: Friday, June 3 @ 10:00am*
**All-Session Packages Only*

Marketing: Website & Marquee

Parking: \$15

Levy: Concessions

SCA Event Mgr: TBD

Event Contact: *Bob Dunlop, Sr. Director, Events*
U.S. Figure Skating
20 First Street
Colorado Springs, CO 80906
O: (719) 228-3431
C: (719) 351-9609
F: (719) 635-9548
E-mail: Bdunlop@usfigureskating.org

Notes: Ticket packages will include admission to all five ticketed sessions, including the Skating Spectacular, an exhibition following the competition. Entry to all official practice sessions will be included in all-event ticket packets.

The complete list of athletes selected to compete will also be announced TBD.

Single-session tickets will go on sale TBD.

Comps: Yes - GM Approval



Event Announcement

What: *Meatballs –n- Mozart*

When:

EVENT SPACE				
Date	Start (incl. Load In)	End (incl. Load Out)	Event Space Description	Event Start Time(s)
11/10/16			Club Lounge	DOORS: 5:30pm EVENT START: 6:30pm EVENT END: 9:30pm

Where: Sears Centre Arena

Tickets: Ticketed:
GEN ADM - \$24.50

On Sale: *Wednesday, June 15 @ 12:00pm*

Marketing: Website & Marquee

Parking: Free

Levy: Concessions

SCA Event Mgr: TBD

Event Contact: Craig Kuehne

Notes: The Elgin Symphony Chamber Ensemble will provide the entertainment of the evening, performing pieces from Mozart's greatest works, as patrons dine on meatball infused dishes specifically created for this event. Also available will be a Cash Bar as well as an Ice Cream Sundae Bar. Ticket includes meatball dishes and one non-alcoholic beverage.

Sears Centre Arena
General Manager Update
 June 2016

Event Highlights	Notes
June 2: Stevenson Grad June 3: Libertyville Grad June 5: D211 Grad June 12: Daily Herald Banquet June 18: Soccer Event June 20-24: Mercedes Benz Event	
Finance Department	
General	Arena finished June financials. Arena is ahead of budget by \$6,289
Monthly Financial Statement	Building Event Revenue YTD: \$527,838
	Building Sponsor/Other Revenue YTD: \$120,707
	Building Expenses YTD: \$870,528
	Building Income YTD: (\$221,983) vs. YTD Budget (\$228,273)
Operations Department	
General	Pursuing foundation survey
Positions to Fill	Overnight Ops Coordinator, Ops Coordinator
Third Party Providers	Compiling bids for carpet replacement, Club Bar removal, Concession counter extension, HVAC control panel replacement
Village Support	HVAC and foundation issues
Events Department	
General	n/a
Positions to Fill	2nd Event Manager
Marketing Department	
General	Handling marketing for 4th of July, Mozart-n-Meatballs, Chris Tomlin and Annual Suites
Positions to Fill	N/A
Group Sales Department	
General	Group sales will be handled by a third party company.
Box Office Department	
General	N/A
Food & Beverage Department	
General	Looking at purchase new POS tills to replace old and broken equipment.
Premium Seating Department	
General	Initiated premium seating campaign and deploying sponsorship sales campaign to coincide with Chicago Bulls D League court unveiling
Positions to Fill	N/A
Sponsorship Department	
General	Concentrating on unsold categories including insurance, hospitals and liquor
Monthly Financial Statement	Corporate Sales: \$68,958
	Suites Sales: \$34,583
	Loge Sales: \$12,812
	Club Seat Sales: \$3,333
General	
Capital Improvements/Repairs	Project management of scoreboard installation and control room upgrade.