

REVENUE MANUAL

2007 - 2018



VILLAGE OF HOFFMAN ESTATES

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Preface

This Village of Hoffman Estates Revenue Manual is a companion document to the Annual Operating & Capital Budget. It is an in depth view of the Village's revenue sources and its purpose is to provide detailed information on the types of revenues that the Village of Hoffman Estates utilizes to provide public services to the community. The Village relies on a variety of revenue sources in order to finance the cost of services provided to its residents and businesses.

Some of the revenues can be directly associated with the cost of specific services. Examples include user fees charged for water and solid waste collection services. The amount charged for these services increases or decreases based on the Village's cost to provide the service and the amount of the service that is consumed by the user. For these services, the intent is that 100% of the cost to provide each service is recovered through the fee charged or through some other Village subsidy.

Other governmental revenue sources cannot be related directly to underlying services, primarily because the services do not lend themselves to cost recovery using a direct user charge. Examples are police services, fire services, and maintenance of roadways. These public services are financed through a variety of revenue sources such as property tax, sales tax, and income tax.

The Revenue Manual is organized by governmental fund. Hoffman Estates' fiscal and budget policy conforms to the General Accepted Accounting Principles (GAAP) and financial statements are prepared in accordance with the standards set by the Governmental Accounting Standards Board (GASB), applicable to local governments for accounting and financial reporting. Village accounts are organized and operated on the basis of funds. Each fund is an independent fiscal and accounting entity and is segregated according to its intended purpose.

The Village of Hoffman Estates' revenue sources are presented in the following format:

- Description: Provides an overview of the revenue and its purpose
- Legal Authority: Identifies the Authority to impose the tax or fee in the City, Code or State Statute
- Collection Agency & Schedule: Identifies who collects the revenue and during what time frame
- Graphs and Tables: Illustrate historical changes, trends and performance of revenue sources

General Funds

General Fund

Taxes

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements.

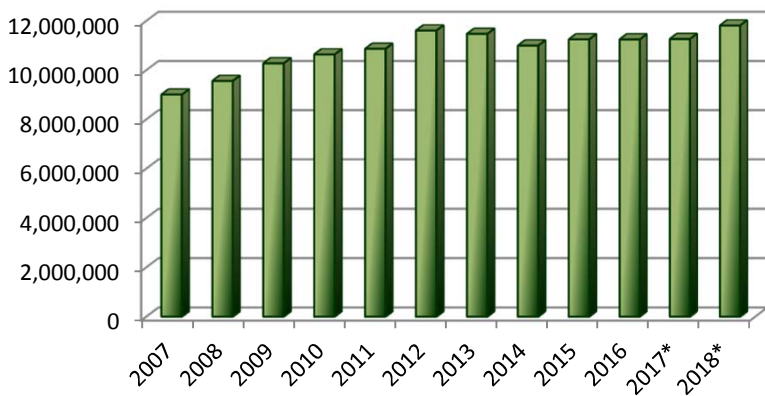
ACCOUNT TITLE: Property Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3101

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 1st for the first installment and on August 1st for the second installment. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	9,007,836	
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	11,472,797	-1.2%
2014	10,997,448	-4.1%
2015	11,249,027	2.3%
2016	11,246,605	0.0%
2017*	11,264,510	0.2%
2018*	11,815,090	4.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Economic Development Area (EDA) Legislation beginning in FY2014 (for tax levy year 2013) and for 15 years following, directs \$5 million per year of the property tax assessments collected for the EDA be allocated to the Village.

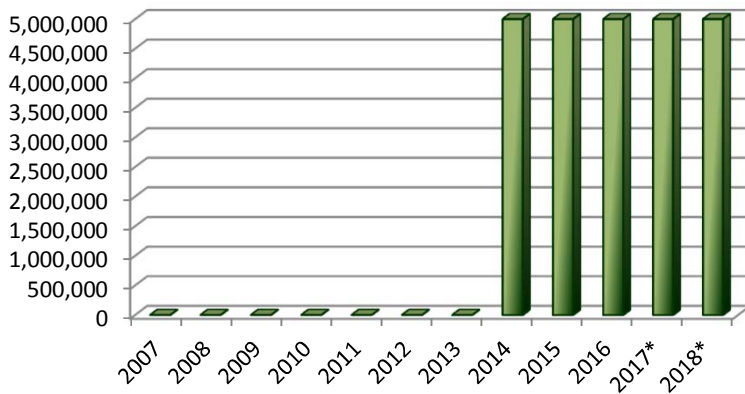
ACCOUNT TITLE: EDA Incremental Property Taxes
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3101.1

LEGAL AUTHORIZATION FOR COLLECTION: EDA Legislation

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1st for the first installment and on August 1st for the second installment. The Village receives \$5,000,000 from 1st installment receipts.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	5,000,000	100.0%
2015	5,000,000	0.0%
2016	5,000,000	0.0%
2017*	5,000,000	0.0%
2018*	5,000,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

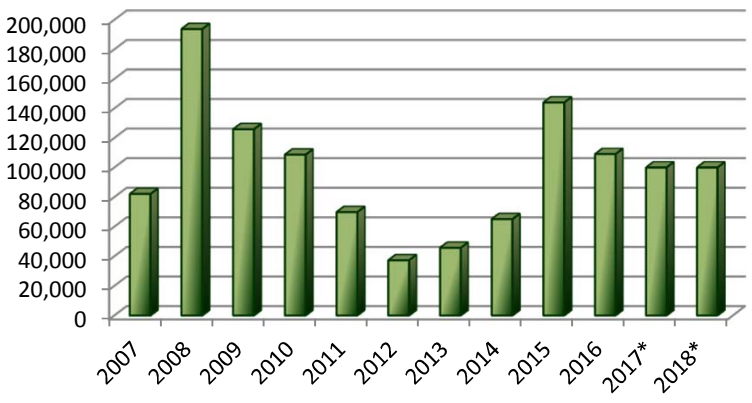
ACCOUNT TITLE: Property Tax, Prior Years
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3102

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

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	82,110	
2008	193,757	136.0%
2009	125,913	-35.0%
2010	108,677	-13.7%
2011	69,866	-35.7%
2012	37,295	-46.6%
2013	45,720	22.6%
2014	65,119	42.4%
2015	144,029	121.2%
2016	109,086	-24.3%
2017*	100,000	-8.3%
2018*	100,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

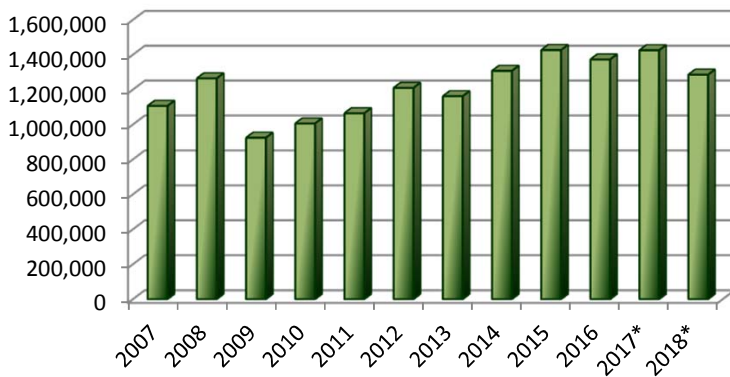
ACCOUNT TITLE: Hotel Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3103

LEGAL AUTHORIZATION FOR COLLECTION: Village Ord. Numbers: 1654-1985, 2455-1992, 3781-2006, 3981-2007,4678-2015

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Remittances are submitted to the Village on a monthly basis. They are due on or before the 30th day of the month, following the month when the taxes are collected.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,106,043	
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	1,161,494	-4.0%
2014	1,306,995	12.5%
2015	1,426,413	9.1%
2016	1,372,586	-3.8%
2017*	1,425,000	3.8%
2018*	1,285,000	-9.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed on the privilege of transferring title of real estate or transferring the beneficial interest in the real estate located within the corporate limits of the Village at the rate of \$3.00/\$1,000 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.

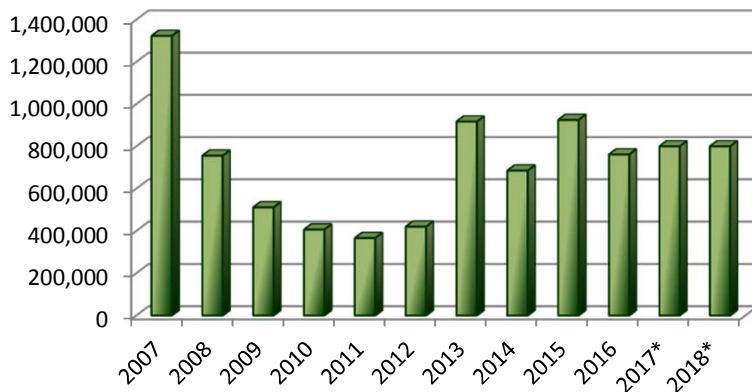
ACCOUNT TITLE: Real Estate Transfer Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3104

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
2007	1,323,132	
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	917,245	118.5%
2014	685,054	-25.3%
2015	925,104	-5.1%
2016	761,315	23.1%
2017*	800,000	23.1%
2018*	800,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

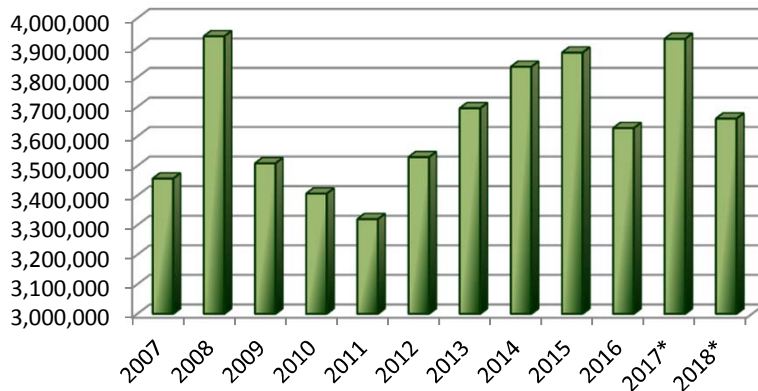
ACCOUNT TITLE: Home Rule Sales Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3105

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

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

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	3,456,973	
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	3,694,907	4.7%
2014	3,835,430	3.8%
2015	3,883,502	1.3%
2016	3,627,746	-6.6%
2017*	3,930,000	8.3%
2018*	3,660,000	-6.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

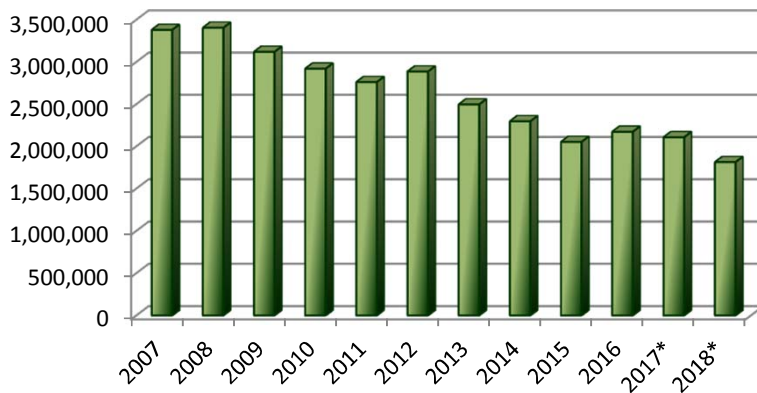
ACCOUNT TITLE: Telecommunications Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3108

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

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

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	3,378,962	
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	2,885,632	4.5%
2013	2,495,732	-13.5%
2014	2,296,238	-8.0%
2015	2,052,086	-10.6%
2016	2,172,136	5.9%
2017*	2,107,000	-3.0%
2018*	1,812,500	-14.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Portion of the Phase I and II incremental tax paid by the Economic Development Area (EDA) allocated to the Village based on the tax rate. The EDA under the prior legislation has ended, so this distribution will no longer occur. Last distribution was in FY 2013.

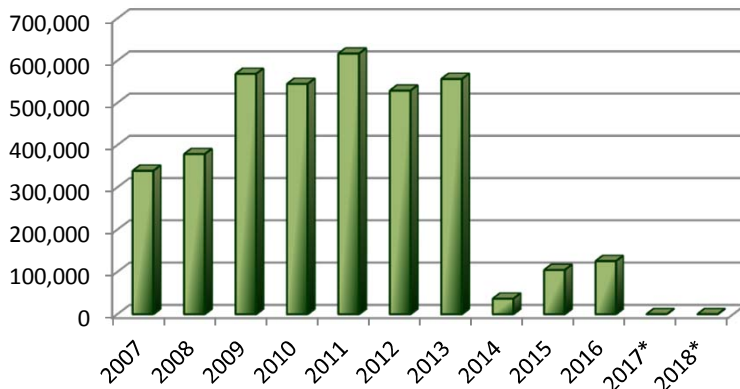
ACCOUNT TITLE: EDA Property Tax Surplus
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3110

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
2007	339,110	
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	556,664	5.2%
2014	36,632	-93.4%
2015	104,636	185.6%
2016	125,569	20.0%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The surplus property taxes received in the Barrington/Higgins TIF Fund have to be returned to Cook County for distribution to the taxing districts. This is the Village's portion of that surplus.

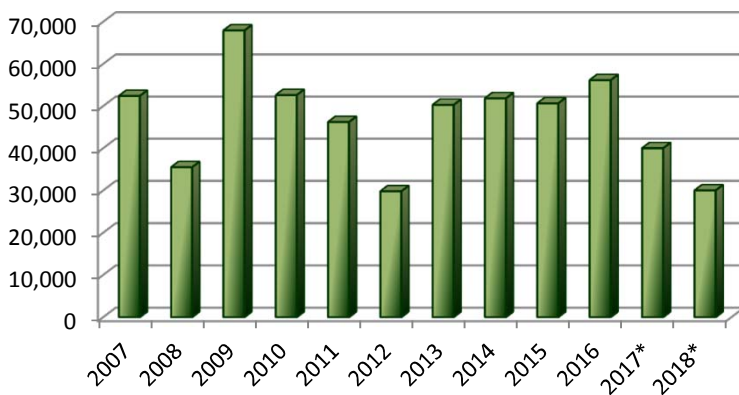
ACCOUNT TITLE:	Barrington/Higgins Property Tax Surplus
FUND:	General
REVENUE TYPE:	Taxes
ACCOUNT NO:	01-00-00-10- 3111

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)
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COLLECTING AGENCY:	Cook County Treasurer
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COLLECTION SCHEDULE:	Tax is sent back to Cook County around June 30 for distribution to the taxing districts
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	52,393	
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	50,279	68.8%
2014	51,836	3.1%
2015	50,642	-2.3%
2016	56,130	10.8%
2017*	40,000	-28.7%
2018*	30,000	-25.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through.

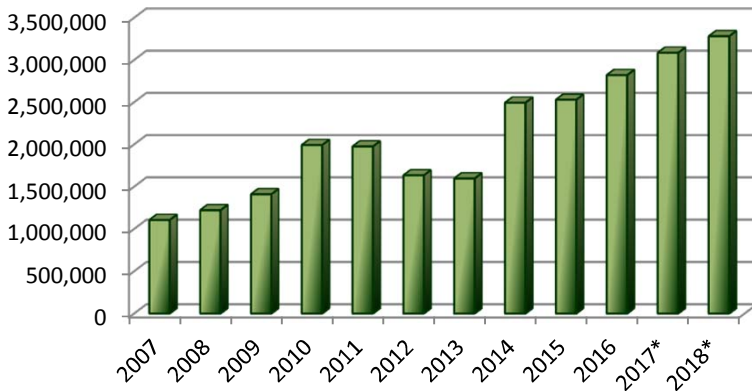
ACCOUNT TITLE: Property Tax, Fire Pension
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3112

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 1st for the first installment and the second installment is due August 1st. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,105,046	
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	1,596,433	-2.3%
2014	2,493,616	56.2%
2015	2,528,769	1.4%
2016	2,820,032	11.5%
2017*	3,084,350	9.4%
2018*	3,280,550	6.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Due to GASB requirements, property taxes for the pension funds must flow through the General Fund. This account is the revenue side of that flow-through.

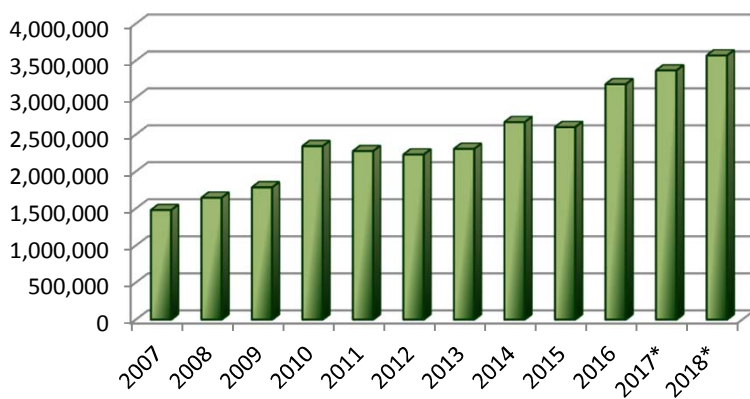
ACCOUNT TITLE: Property Tax, Police Pension
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3113

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 1st for the first installment and the second installment is due August 1st. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,478,819	
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	2,305,803	3.4%
2014	2,667,870	15.7%
2015	2,600,533	-2.5%
2016	3,180,599	22.3%
2017*	3,367,390	5.9%
2018*	3,570,030	6.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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. In 2009, half of the entertainment tax related from the Sears Centre Arena was booked to the Sears Operating Fund. As of 2010, this account in the General Fund only collects entertainment tax that is not related to the Sears Centre Arena. Starting in 2016, entertainment tax was received from Main Event.

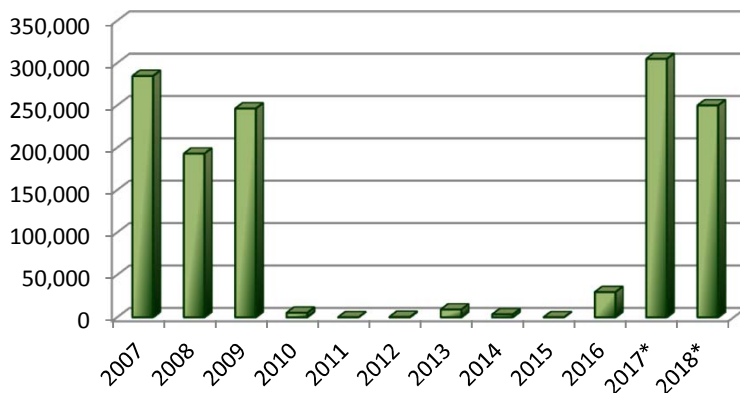
ACCOUNT TITLE: Entertainment Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3117

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

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Payment due by the last day of the month following the month 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
2007	284,735	
2008	193,015	-32.2%
2009	246,303	27.6%
2010	5,342	-97.8%
2011	-	-100.0%
2012	440	-
2013	9,174	1985.0%
2014	3,396	-63.0%
2015	-	-100.0%
2016	29,782	-
2017*	304,920	923.8%
2018*	250,000	-18.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

ACCOUNT TITLE: Property Tax, Prior Years
Fire Pension

FUND: General

REVENUE TYPE: Taxes

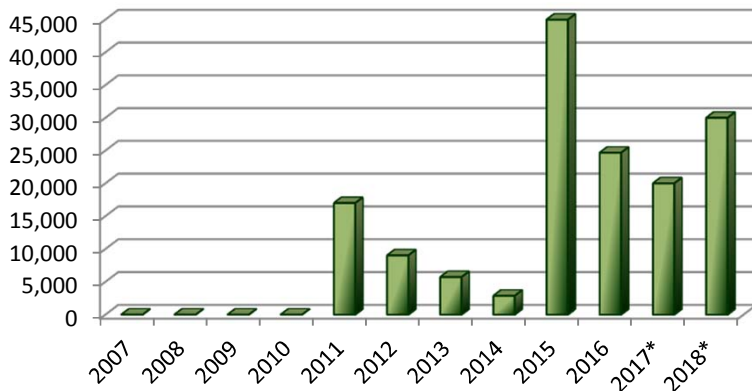
ACCOUNT NO: 01-00-00-10- 3122

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	17,000	-
2012	9,023	-46.9%
2013	5,718	-36.6%
2014	2,870	-49.8%
2015	44,974	1467.2%
2016	24,666	-45.2%
2017*	20,000	-18.9%
2018*	30,000	50.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

ACCOUNT TITLE: Property Tax, Prior Years
Police Pension

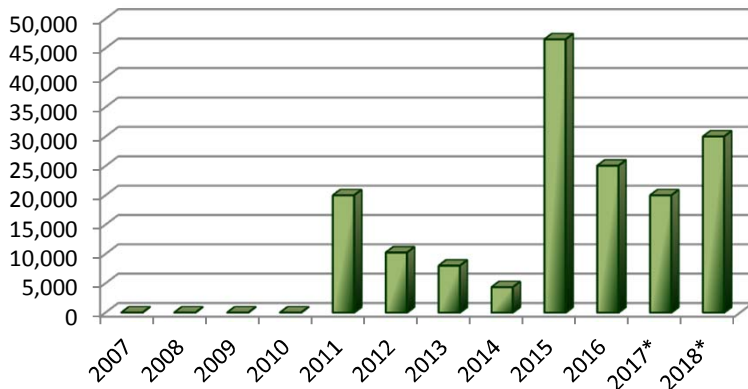
FUND: General

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	20,000	-
2012	10,237	-48.8%
2013	8,003	-21.8%
2014	4,333	-45.9%
2015	46,509	973.4%
2016	25,048	-46.1%
2017*	20,000	-20.2%
2018*	30,000	50.0%

*2017 and 2018 are budget numbers.

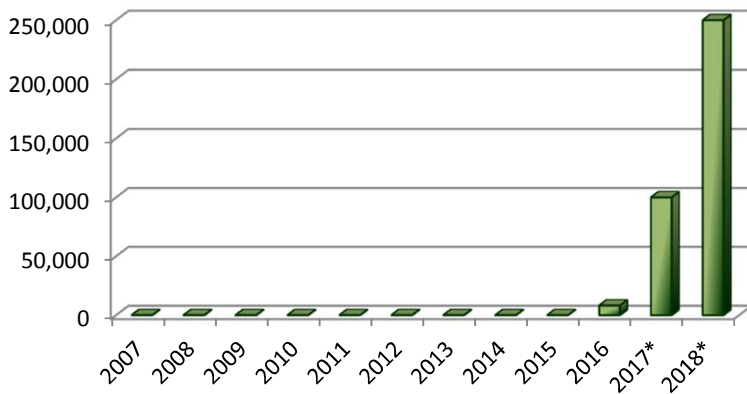
VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Effective and commencing as of the 1st day of January 2016 a tax is imposed on the purchase of a vehicle at wholesale, within the Village of Hoffman Estates at the flat rate of \$7.00 per vehicle.

ACCOUNT TITLE: Wholesale Vehicle Tax
FUND: General
REVENUE TYPE: Taxes
ACCOUNT NO: 01-00-00-10- 3124

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 4470-2015
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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	8,183	-
2017*	100,000	1122%
2018*	250,000	150%

**2017 and 2018 are budget numbers.*

General Fund

Licenses and Permits

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

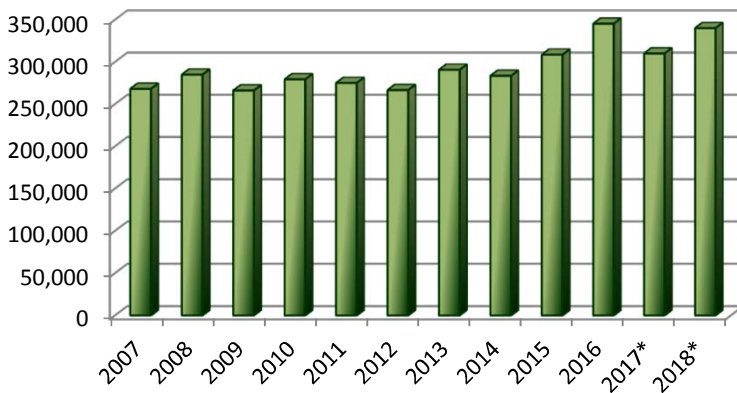
ACCOUNT TITLE: Business Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3202

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

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

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	268,099	
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	290,606	9.0%
2014	283,516	-2.4%
2015	308,486	8.8%
2016	345,267	11.9%
2017*	310,000	-10.2%
2018*	340,000	9.7%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

All sellers of alcohol must pay an annual licensing fee. The amount is determined based on the class of the license.

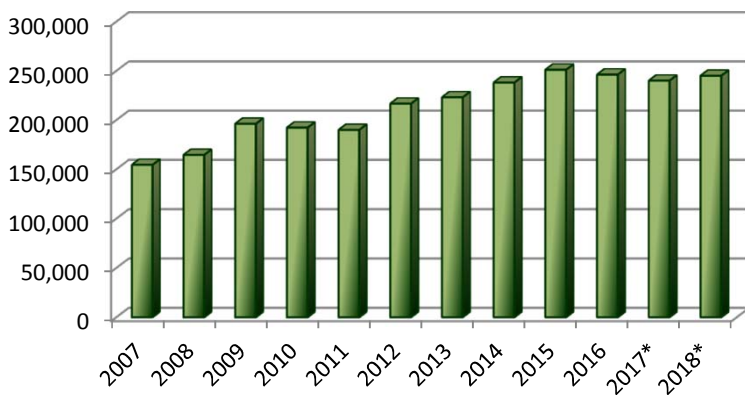
ACCOUNT TITLE: Liquor Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3203

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
2007	154,485	
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	223,095	3.0%
2014	238,087	6.7%
2015	251,062	5.4%
2016	246,195	-1.9%
2017*	240,000	-2.5%
2018*	245,000	2.1%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

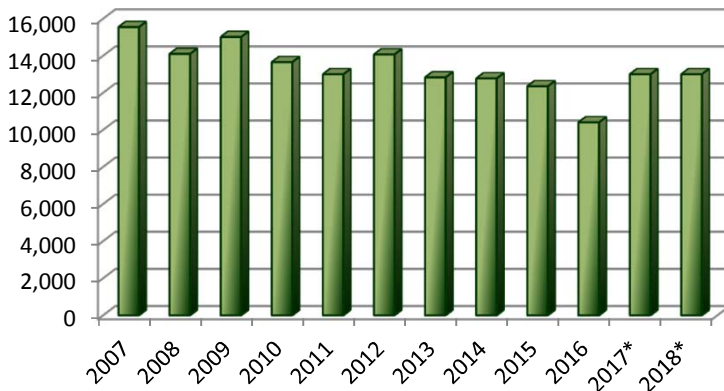
ACCOUNT TITLE: Animal Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3204

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

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

COLLECTION SCHEDULE: Annual, due date is 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
2007	15,547	
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	12,830	-8.8%
2014	12,772	-0.5%
2015	12,349	-3.3%
2016	10,401	-15.8%
2017*	13,000	25.0%
2018*	13,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

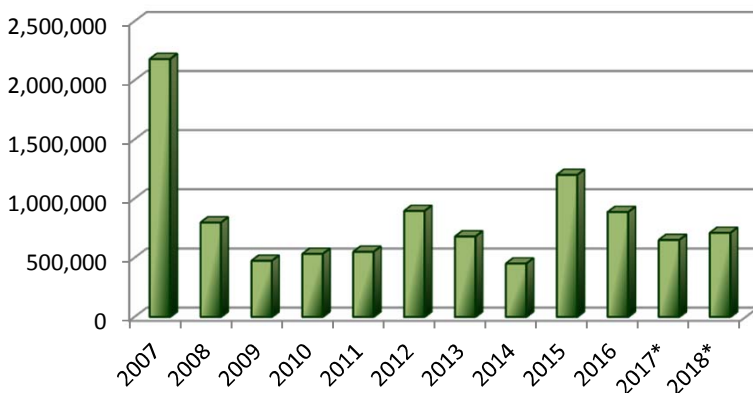
ACCOUNT TITLE:	Building Permits
FUND:	General
REVENUE TYPE:	Licenses and Permits
ACCOUNT NO:	01-00-00-11- 3205

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 3362-2001; Village Municipal Code: 11-7-1
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COLLECTING AGENCY:	Village of Hoffman Estates, Finance Department & Code Enforcement Division
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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.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	2,179,938	
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	679,404	-24.1%
2014	450,639	-33.7%
2015	1,199,692	166.2%
2016	885,616	-26.2%
2017*	650,000	-26.6%
2018*	710,000	9.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

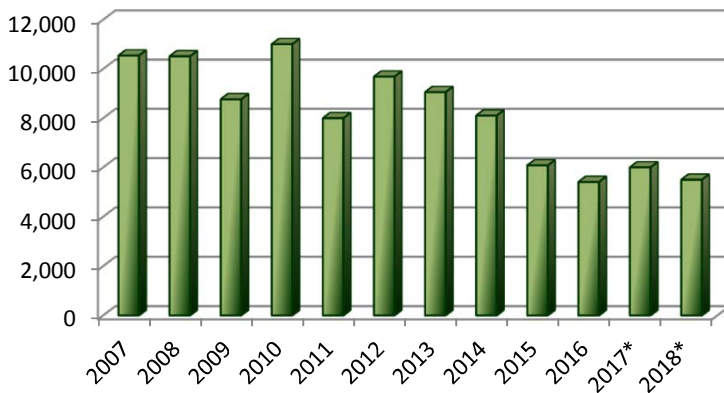
ACCOUNT TITLE: Taxi/Livery Licenses
FUND: General
REVENUE TYPE: Licenses and Permits
ACCOUNT NO: 01-00-00-11- 3206

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

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

COLLECTION SCHEDULE: Annual, due date is 4/30; late fees assessed when necessary

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	10,540	
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	9,055	-6.5%
2014	8,105	-10.5%
2015	6,080	-25.0%
2016	5,410	-11.0%
2017*	6,000	10.9%
2018*	5,500	-8.3%

*2017 and 2018 are budget numbers.

General Fund

Intergovernmental

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

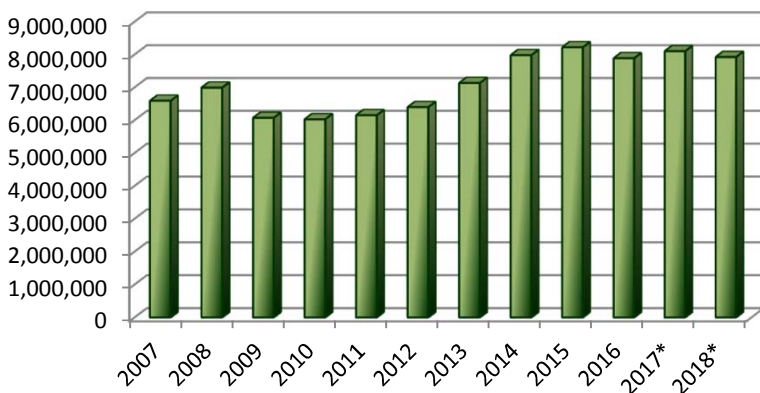
ACCOUNT TITLE:	Sales Tax
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3301

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 5-1959, 40-1961, 155-1965, 250-1967, 251-1967, 282-1968, 344-1969, 345-1969
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COLLECTING AGENCY:	Illinois Department of Revenue, Local Tax Allocation Division
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COLLECTION SCHEDULE:	IL Department of Revenue will send payments to Village two months after liability period
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	6,590,165	
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	7,131,620	11.5%
2014	7,980,411	11.9%
2015	8,220,338	3.0%
2016	7,887,857	-4.0%
2017*	8,100,000	2.7%
2018*	7,923,500	-2.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

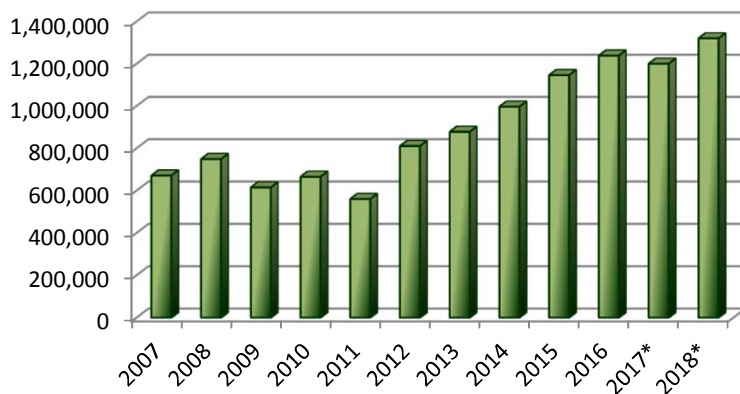
ACCOUNT TITLE:	Local Use Tax
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3302

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 674-1974
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COLLECTING AGENCY:	Illinois Department of Revenue, Local Tax Allocation Division
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COLLECTION SCHEDULE:	Monthly
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	670,755	
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	877,758	8.3%
2014	996,557	13.5%
2015	1,145,993	15.0%
2016	1,238,450	8.1%
2017*	1,200,000	-3.1%
2018*	1,320,000	10.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax imposed on the privilege of earning or receiving income in or as a resident of the State of Illinois. The tax applies to income for each taxable year ending after July 31, 1969. 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.

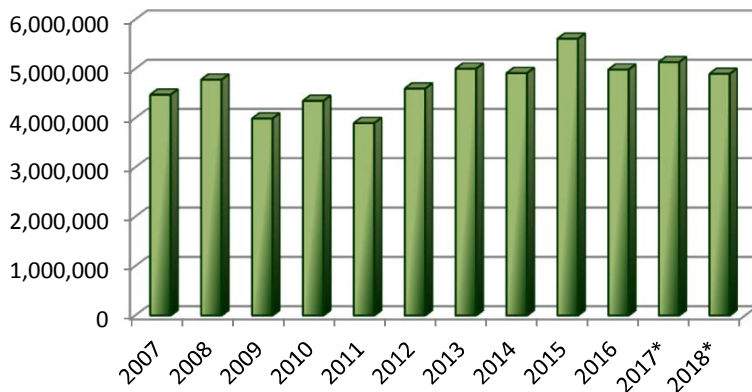
ACCOUNT TITLE: Income Tax
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3303

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
2007	4,475,720	
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	5,004,310	8.8%
2014	4,914,563	-1.8%
2015	5,611,360	14.2%
2016	4,985,594	-11.2%
2017*	5,137,600	3.0%
2018*	4,900,000	-4.6%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

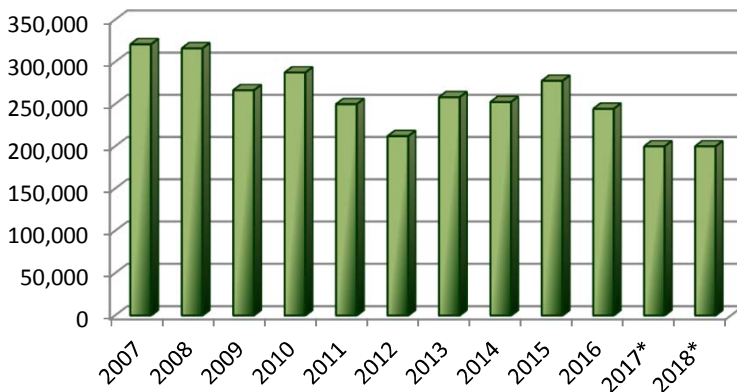
ACCOUNT TITLE: Replacement Tax
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3304

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

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

COLLECTION SCHEDULE: Throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	320,920	
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	258,220	21.8%
2014	252,552	-2.2%
2015	277,636	9.9%
2016	244,444	-12.0%
2017*	200,000	-18.2%
2018*	200,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities were taken away. Distribution is based on the Property Tax Levy of 1976, 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

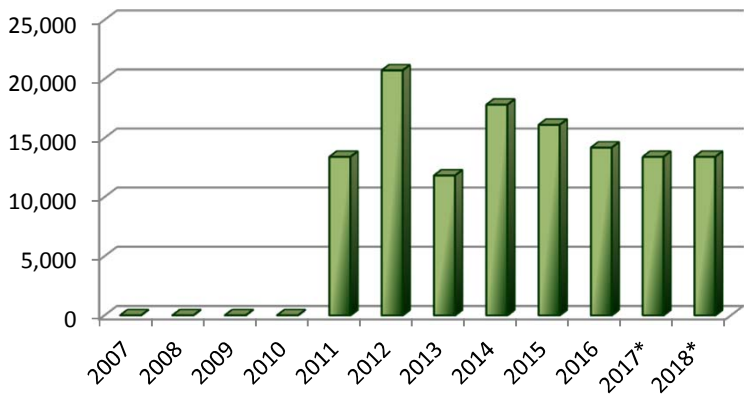
ACCOUNT NO: 01-00-00-12- 3304.2

LEGAL AUTHORIZATION FOR COLLECTION:	State: 30 ILCS 115/12
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COLLECTING AGENCY:	Illinois Department of Revenue, Replacement Tax Certification Division
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COLLECTION SCHEDULE:	Allocation journal entry booked monthly. Revenue is required to pass through General Fund.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	13,400	-
2012	20,725	54.7%
2013	11,826	-42.9%
2014	17,817	50.7%
2015	16,113	-9.6%
2016	14,187	-12.0%
2017*	13,400	-5.5%
2018*	13,400	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities were taken away. Distribution is based on the Property Tax Levy of 1976, in which the Fire Pension Fund is allocated 5.2% of the total replacement tax collected.

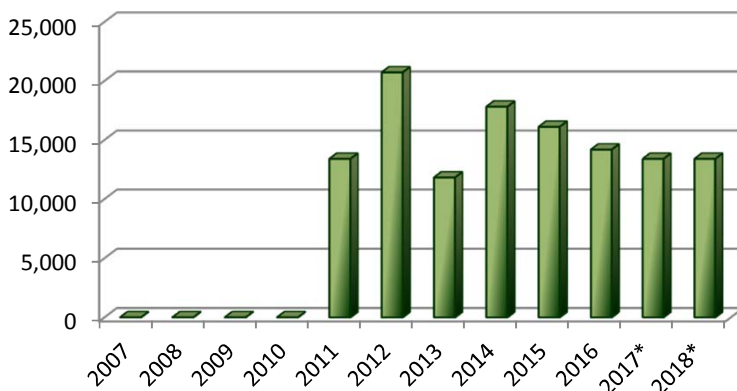
ACCOUNT TITLE: Replacement Tax, Fire Pension
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3304.3

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 monthly. Revenue is required to pass through General Fund.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	13,400	-
2012	20,725	54.7%
2013	11,826	-42.9%
2014	17,817	50.7%
2015	16,113	-9.6%
2016	14,187	-12.0%
2017*	13,400	-5.5%
2018*	13,400	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from federal and state agencies to assist the Village in offsetting expenditures related to 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.

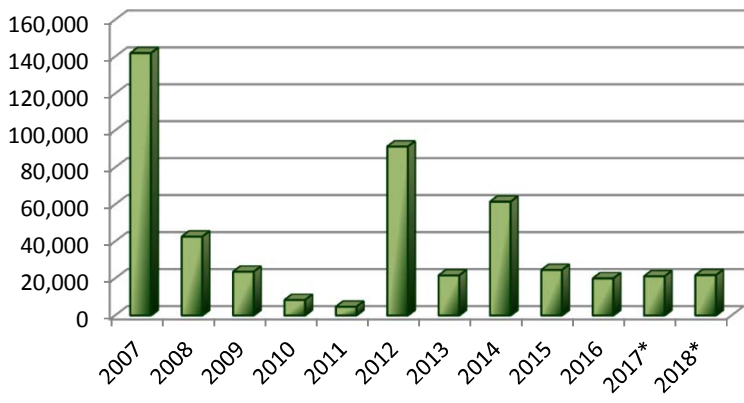
ACCOUNT TITLE:	Grants
FUND:	General
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	01-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:	Various grant agreements
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COLLECTING AGENCY:	Village of Hoffman Estates, various departments
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COLLECTION SCHEDULE:	As grant agreements are entered into with governmental agencies
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	141,940	
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	21,664	-76.3%
2014	61,504	183.9%
2015	24,598	-60.0%
2016	20,046	-18.5%
2017*	21,200	5.8%
2018*	21,800	2.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

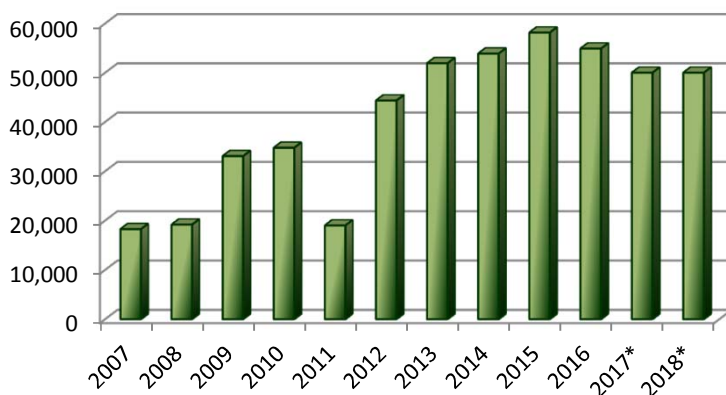
ACCOUNT TITLE: Foreign Fire Insurance Tax
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3306

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
2007	18,255	
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	51,925	17.1%
2014	53,882	3.8%
2015	58,139	7.9%
2016	54,892	-5.6%
2017*	50,000	-8.9%
2018*	50,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

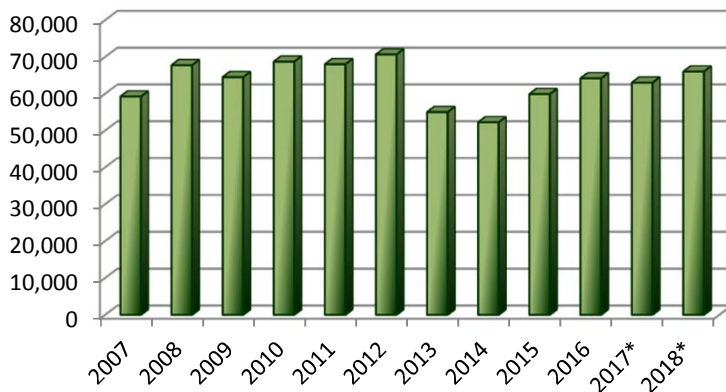
ACCOUNT TITLE: Fire Protection District
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3307

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 1st for the first installment and the second installment is due in on August 1st.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	59,234	
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	55,001	-22.2%
2014	52,227	-5.0%
2015	59,890	14.7%
2016	64,160	7.1%
2017*	63,000	-1.8%
2018*	66,000	4.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

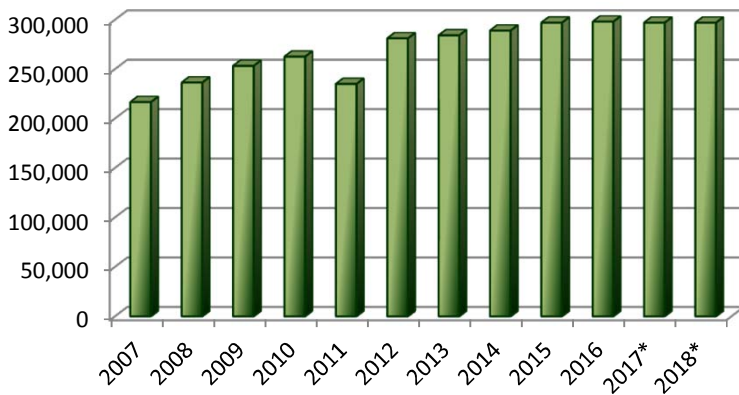
ACCOUNT TITLE: Property Tax - Road & Bridge
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3310

LEGAL AUTHORIZATION FOR COLLECTION: Property tax levy from townships.

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1st for the first installment and the second installment is due on August 1st. Remittances are due from taxpayer to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	216,618	
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	284,182	1.1%
2014	288,985	1.7%
2015	297,056	2.8%
2016	298,069	0.3%
2017*	297,000	-0.4%
2018*	297,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Municipalities are entitled to a tax rebate on gasoline purchased that includes the Cook County tax. The tax rate as of December 31, 2013 is \$0.06 per gallon. Every registered distributor or supplier of gasoline and diesel fuel must file a monthly return.

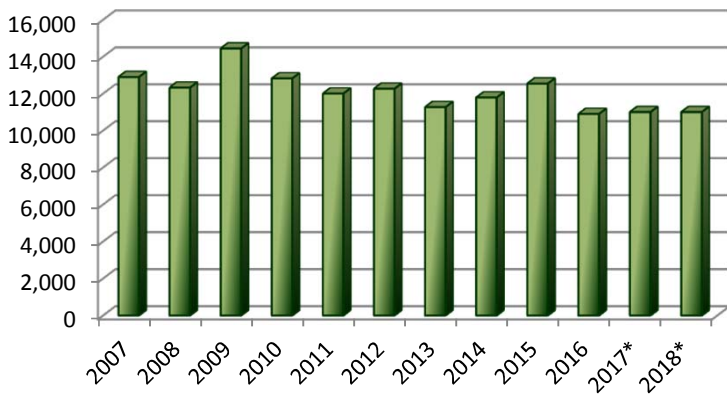
ACCOUNT TITLE: Cook County Gas Tax Rebate
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3311

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

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	12,897	
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	11,267	-8.1%
2014	11,786	4.6%
2015	12,542	6.4%
2016	10,899	-13.1%
2017*	11,000	0.9%
2018*	11,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

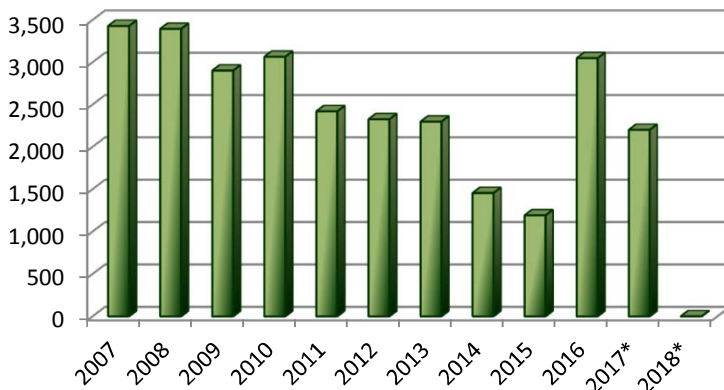
ACCOUNT TITLE: Tobacco Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3317

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police Department

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	3,428	
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	2,297	-1.2%
2014	1,454	-36.7%
2015	1,191	-18.1%
2016	3,048	155.8%
2017*	2,200	-27.8%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

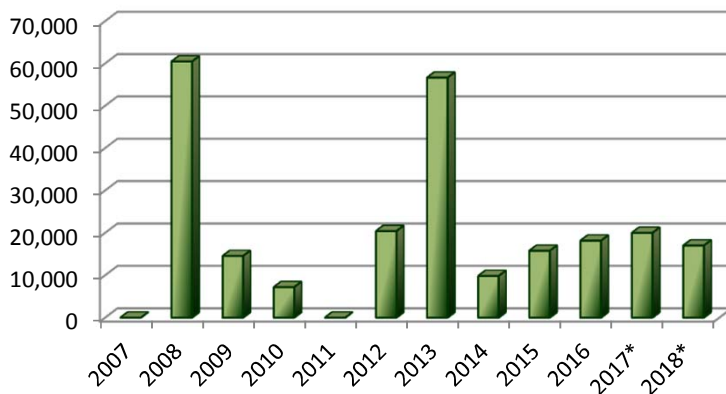
ACCOUNT TITLE: Emergency Operations Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3322

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Police 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
2007	-	
2008	60,460	100.0%
2009	14,547	-75.9%
2010	7,196	-50.5%
2011	-	-100.0%
2012	20,416	100.0%
2013	56,645	177.5%
2014	9,831	-82.6%
2015	15,765	60.4%
2016	18,154	15.2%
2017*	20,000	10.2%
2018*	17,000	-15.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Grant money is received from the Beat Auto Theft Through Law Enforcement (BATTLE) Task Force to reimburse the Village for the expenses accrued while utilizing Village police officers. These expenses include salary, overtime and fringe benefits.

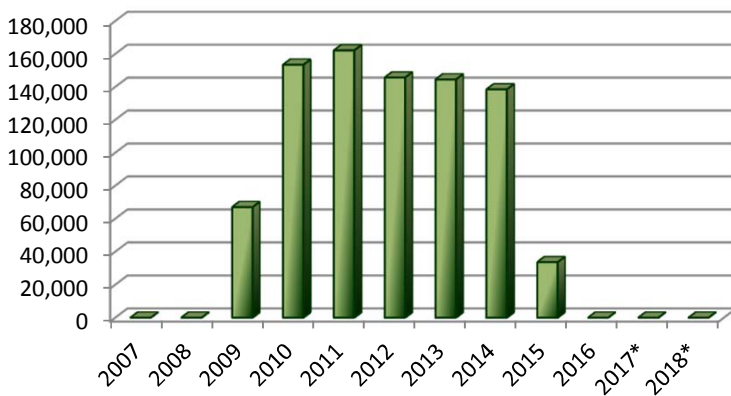
ACCOUNT TITLE: BATTLE Grant
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3325

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

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	67,026	-
2010	153,416	128.9%
2011	162,160	5.7%
2012	145,658	-10.2%
2013	144,514	-0.8%
2014	138,441	-4.2%
2015	33,659	-75.7%
2016	-	-
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

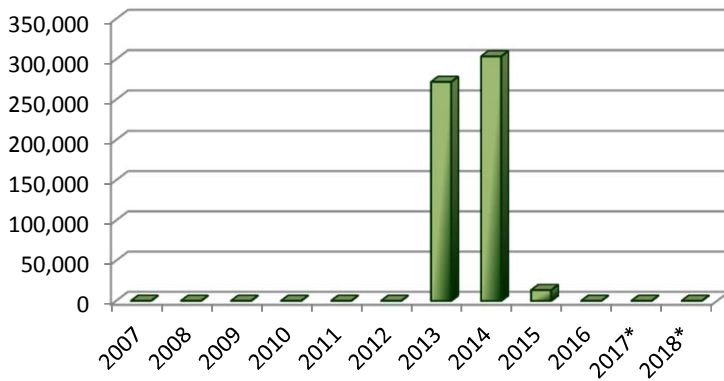
ACCOUNT TITLE: Safer Grant Revenue
FUND: General
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 01-00-00-12- 3327

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 inception of the grant. Either bi-weekly or monthly payments will be made.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	271,922	-
2014	303,507	11.6%
2015	13,400	-95.6%
2016	-	-
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

General Fund Charges for Services

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

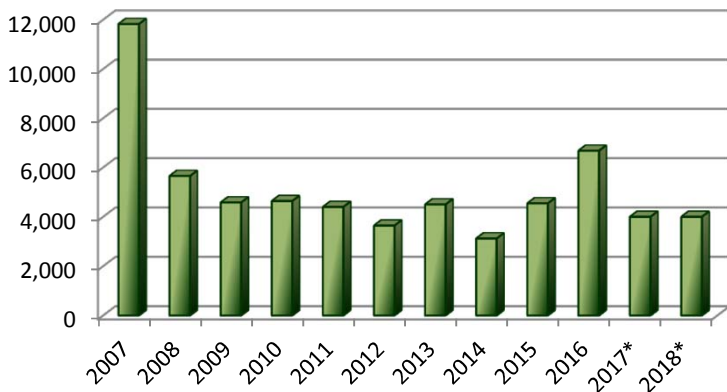
ACCOUNT TITLE: Plan Review Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3401

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
2007	11,825	
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	4,500	23.5%
2014	3,121	-30.6%
2015	4,545	45.6%
2016	6,680	47.0%
2017*	4,000	-40.1%
2018*	4,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

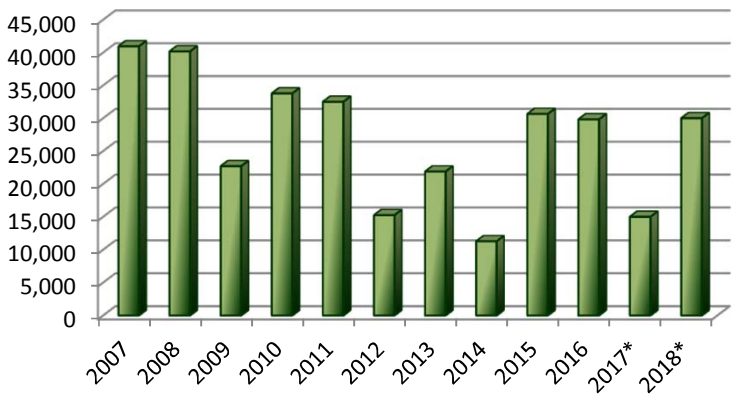
ACCOUNT TITLE: Hearing Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3402

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

COLLECTING AGENCY: Village of Hoffman Estates, Planning Division

COLLECTION SCHEDULE: Collected as needed based on special meetings held

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	40,950	
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	21,875	43.4%
2014	11,275	-48.5%
2015	30,650	171.8%
2016	29,830	-2.7%
2017*	15,000	-49.7%
2018*	30,000	100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

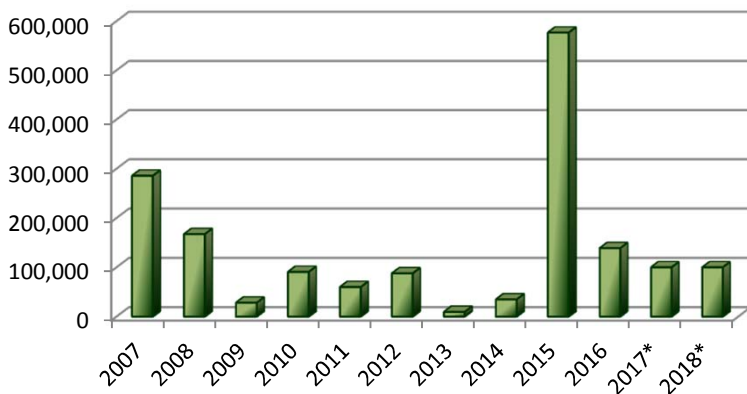
ACCOUNT TITLE:	Engineering Fees
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3404

LEGAL AUTHORIZATION FOR COLLECTION:	Village Ordinance Number: 632-1974, 639-1974; Village Resolution Number: 1161-2001 for current rates
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COLLECTING AGENCY:	Village of Hoffman Estates, Engineering Division
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COLLECTION SCHEDULE:	The fee is requested after the project has received approval from the Village Board to start construction. It must be paid in full before site construction can begin and/or building permit issued.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	285,726	
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	9,533	-89.1%
2014	34,895	266.0%
2015	576,705	1552.7%
2016	138,882	-75.9%
2017*	100,000	-28.0%
2018*	100,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fee is charged on the transportation by Village ambulances to help defray a portion of the cost of transporting emergency patients and to discourage the non-emergency use of such vehicles. Fees are dependent upon the type of service provided: Basic Life Support, Advanced Life Support and Advanced Life Support #2.

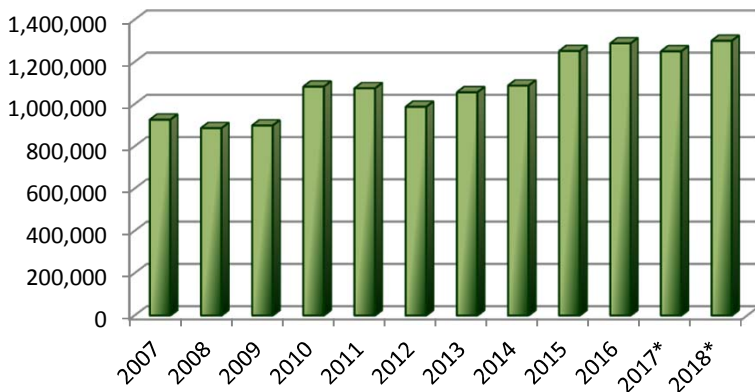
ACCOUNT TITLE: Ambulance Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3405

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance Number: 3584-2003, as amended 4486-2015

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
2007	926,176	
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	1,055,909	6.9%
2014	1,087,808	3.0%
2015	1,251,693	15.1%
2016	1,287,711	2.9%
2017*	1,250,000	-2.9%
2018*	1,300,000	4.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

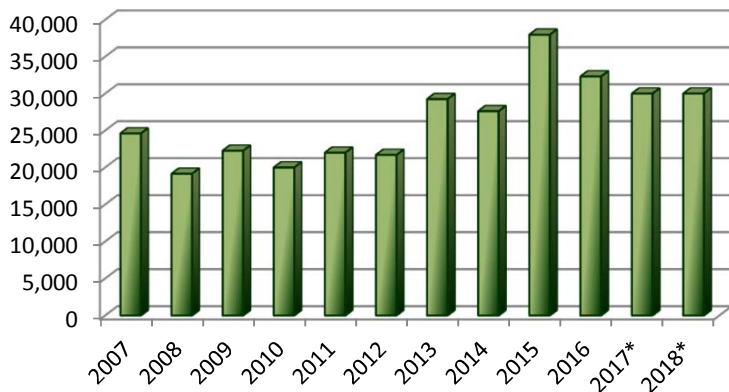
ACCOUNT TITLE: Counseling Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3406

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
2007	24,612	
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	29,255	34.8%
2014	27,620	-5.6%
2015	37,970	37.5%
2016	32,317	-14.9%
2017*	30,000	-7.2%
2018*	30,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

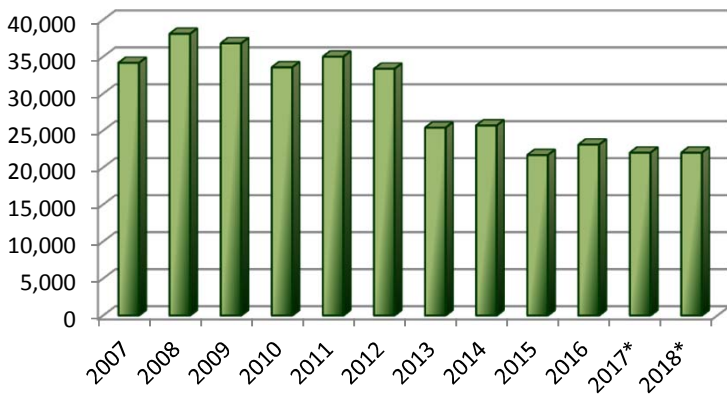
ACCOUNT TITLE: Health Clinic Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3407

LEGAL AUTHORIZATION FOR COLLECTION:

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

COLLECTION SCHEDULE: As services are performed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	34,160	
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	25,387	-23.9%
2014	25,682	1.2%
2015	21,679	-15.6%
2016	23,091	6.5%
2017*	22,000	-4.7%
2018*	22,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

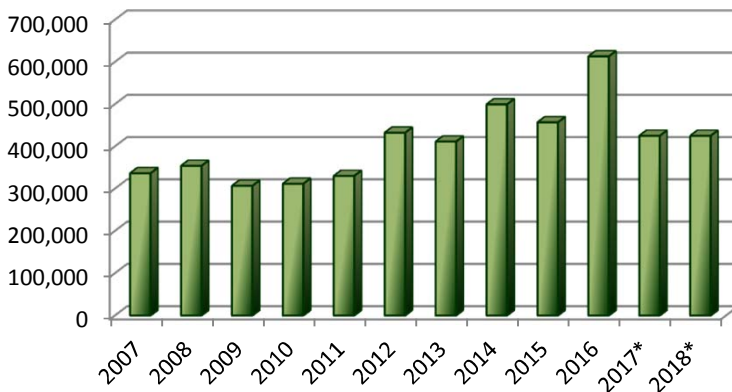
ACCOUNT TITLE: Police and Fire Hireback
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3409

LEGAL AUTHORIZATION FOR COLLECTION: Village Resolution Number: 1531-2012, 1559-2014, 1564-2014

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
2007	336,304	
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	411,239	-4.9%
2014	499,445	21.4%
2015	456,777	-8.5%
2016	613,054	34.2%
2017*	425,000	-30.7%
2018*	425,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

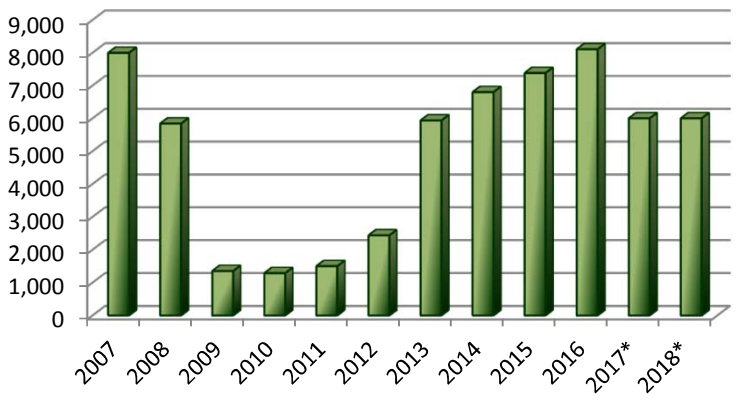
ACCOUNT TITLE: Report Fees - Police
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3410

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
2007	7,995	
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	5,934	143.7%
2014	6,798	14.6%
2015	7,381	8.6%
2016	8,105	9.8%
2017*	6,000	-26.0%
2018*	6,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

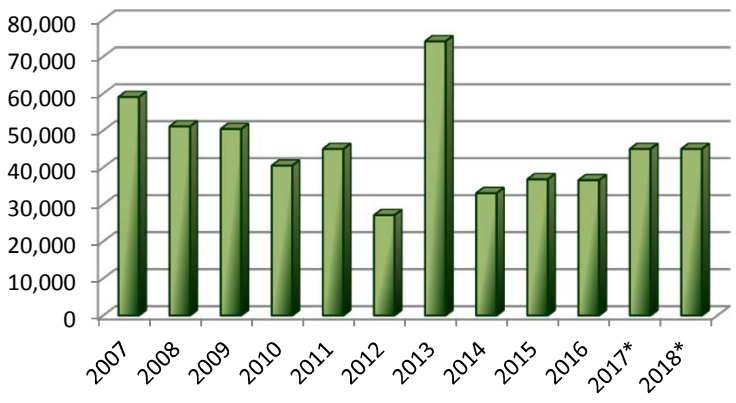
ACCOUNT TITLE: False Alarm Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3411

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
2007	59,054	
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	74,150	173.6%
2014	33,050	-55.4%
2015	36,800	11.3%
2016	36,550	-0.7%
2017*	45,000	23.1%
2018*	45,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

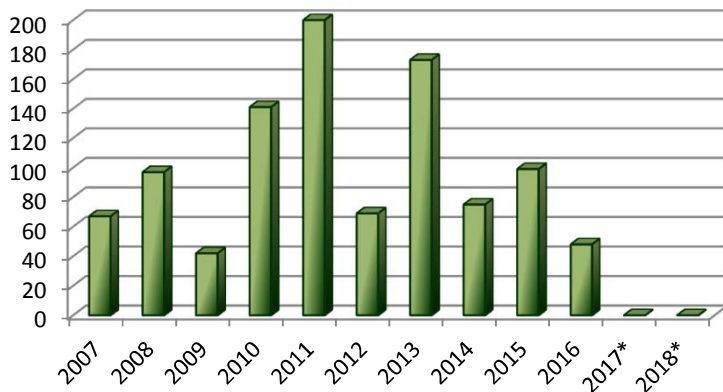
ACCOUNT TITLE: Counter Sales
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3412

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Paid at time of purchase

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	67	
2008	97	44.6%
2009	42	-56.7%
2010	141	235.7%
2011	200	41.8%
2012	69	-65.5%
2013	173	150.7%
2014	75	-56.6%
2015	99	32.0%
2016	48	-51.5%
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

A fire lockbox is a small metal box mounted on an exterior wall of a building containing keys to that building which the Fire Department can access in case of 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.

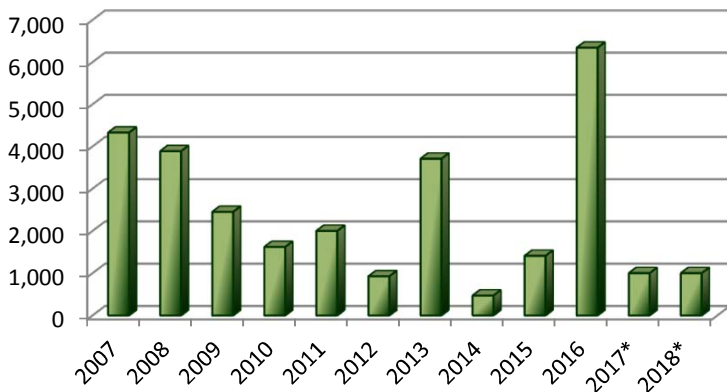
ACCOUNT TITLE:	Smoke Detector/Lock Box/FEBS Box
FUND:	General
REVENUE TYPE:	Charges for Services
ACCOUNT NO:	01-00-00-13- 3413

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
2007	4,328	
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	3,708	300.9%
2014	470	-87.3%
2015	1,410	200.0%
2016	6,340	349.6%
2017*	1,000	-84.2%
2018*	1,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

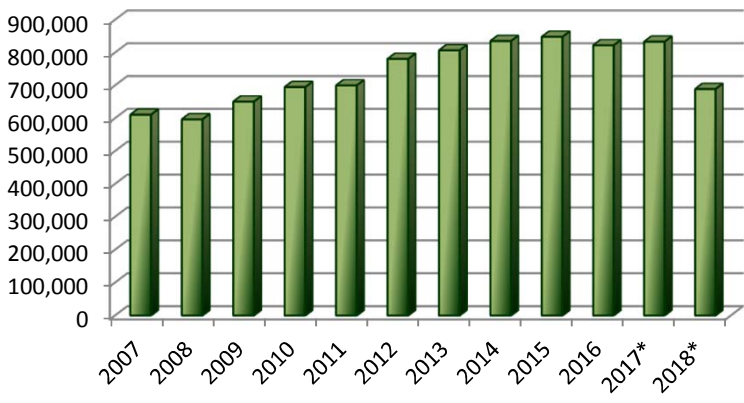
ACCOUNT TITLE: Lease Payments
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3414

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
2007	610,763	
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	806,787	3.4%
2014	835,164	3.5%
2015	848,020	1.5%
2016	822,157	-3.0%
2017*	833,070	1.3%
2018*	688,840	-17.3%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Rents collected for use of Village Green.

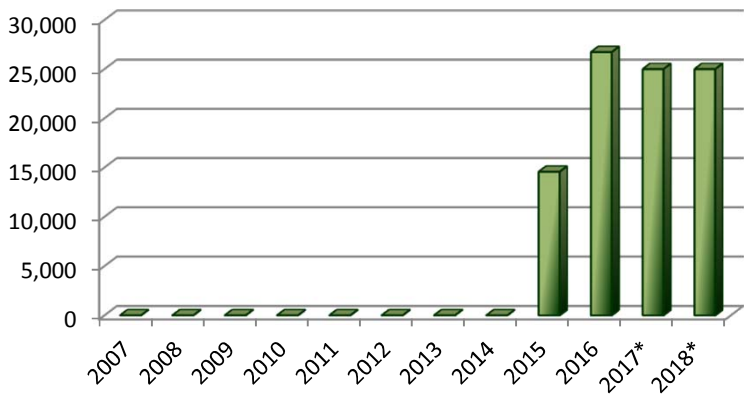
ACCOUNT TITLE: Village Green
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3414.1

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and leasee

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: May through October due the 14th of the month

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	14,562	-
2016	26,729	83.5%
2017*	25,000	-6.5%
2018*	25,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Franchise fee from cable TV provider 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.

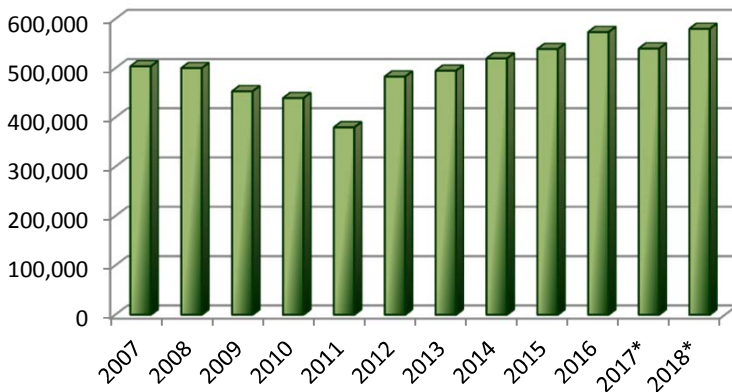
ACCOUNT TITLE: Cable TV Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416

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
2007	503,966	
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	494,897	2.5%
2014	519,785	5.0%
2015	538,901	3.7%
2016	573,383	6.4%
2017*	540,000	-5.8%
2018*	580,000	7.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

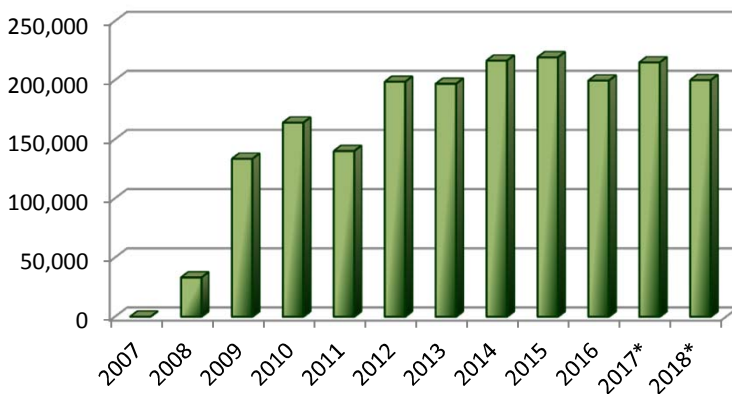
ACCOUNT TITLE: AT&T Franchise Fee
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416.1

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
2007	-	-
2008	33,178	-
2009	133,423	302.1%
2010	163,995	22.9%
2011	140,000	-14.6%
2012	198,610	41.9%
2013	196,870	-0.9%
2014	216,499	10.0%
2015	219,295	1.3%
2016	199,560	-9.0%
2017*	215,000	7.7%
2018*	200,000	-7.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

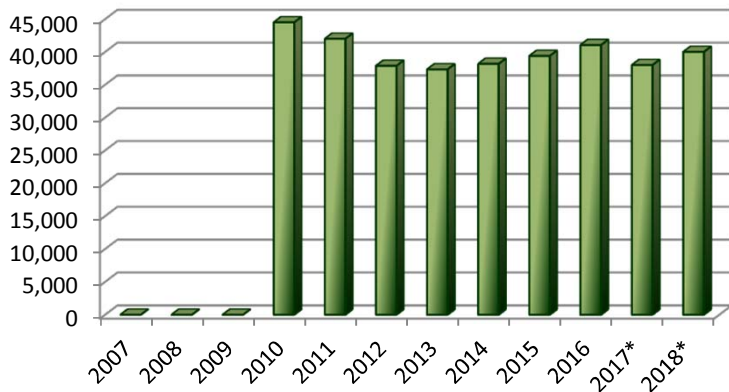
ACCOUNT TITLE: Cable TV PEG Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416.2

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
2007	-	-
2008	-	-
2009	-	-
2010	44,510	-
2011	42,000	-5.6%
2012	37,879	-9.8%
2013	37,338	-1.4%
2014	38,182	2.3%
2015	39,385	3.2%
2016	41,045	4.2%
2017*	38,000	-7.4%
2018*	40,000	5.3%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

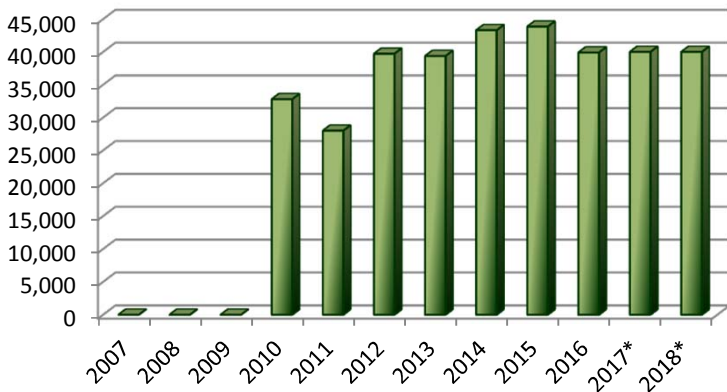
ACCOUNT TITLE: AT&T PEG Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3416.3

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
2007	-	-
2008	-	-
2009	-	-
2010	32,799	-
2011	28,000	-14.6%
2012	39,722	41.9%
2013	39,374	-0.9%
2014	43,300	10.0%
2015	43,859	1.3%
2016	39,913	-9.0%
2017*	40,000	0.2%
2018*	40,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

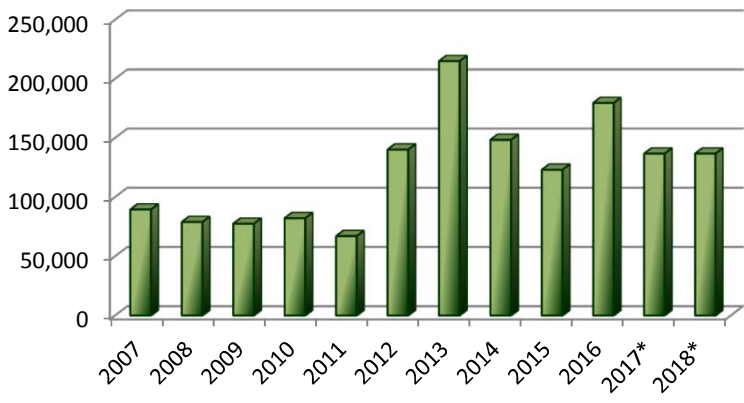
ACCOUNT TITLE: Fourth of July Proceeds
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3418

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
2007	89,510	
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	214,966	53.4%
2014	148,347	-31.0%
2015	123,051	-17.1%
2016	179,601	46.0%
2017*	136,700	-23.9%
2018*	136,700	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

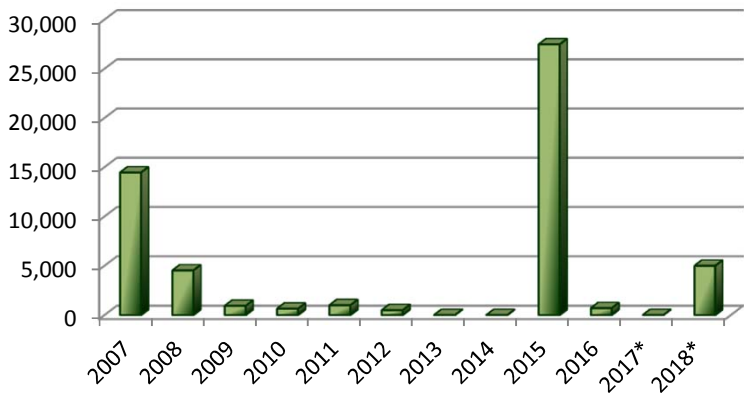
ACCOUNT TITLE: Recapture Admin Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3419

LEGAL AUTHORIZATION FOR COLLECTION: Village Ordinance for each beneficiary

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: As recaptures are collected through the permitting process

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	14,464	
2008	4,530	-69%
2009	937	-79%
2010	648	-31%
2011	1,000	54%
2012	500	-50%
2013	-	-100%
2014	-	-
2015	27,484	-
2016	708	-97.4%
2017*	-	-100.0%
2018*	5,000	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

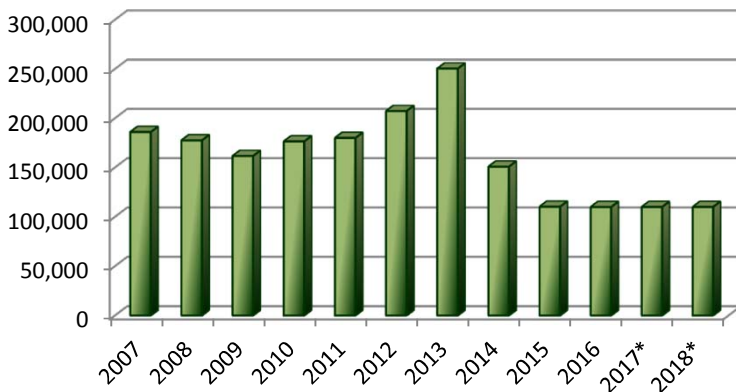
ACCOUNT TITLE: Equipment Usage
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3420

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	185,973	
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	250,361	20.8%
2014	150,798	-39.8%
2015	110,223	-26.9%
2016	109,943	-0.3%
2017*	110,000	0.1%
2018*	110,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

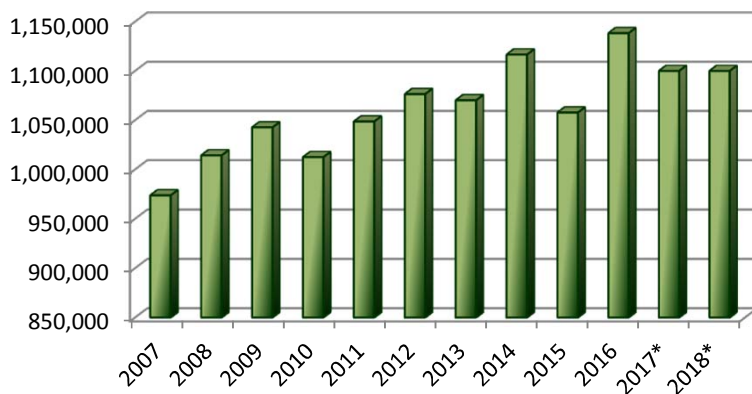
ACCOUNT TITLE: Insurance Employee Payments
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3431

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
2007	973,749	
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	1,070,204	-0.6%
2014	1,116,587	4.3%
2015	1,057,747	-5.3%
2016	1,138,323	7.6%
2017*	1,100,000	-3.4%
2018*	1,100,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

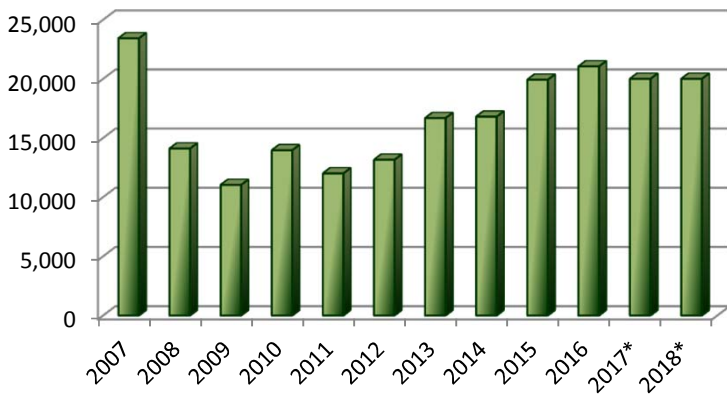
ACCOUNT TITLE: Passport Revenues
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3441

LEGAL AUTHORIZATION FOR COLLECTION:

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

COLLECTION SCHEDULE: Paid at time of application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	23,430	
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	16,675	26.8%
2014	16,800	0.7%
2015	19,925	18.6%
2016	21,050	5.6%
2017*	20,000	-5.0%
2018*	20,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees charged for privately contracted use of Village's Police Officers and Fire personnel at the Sears Centre Arena located in the Village. 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.

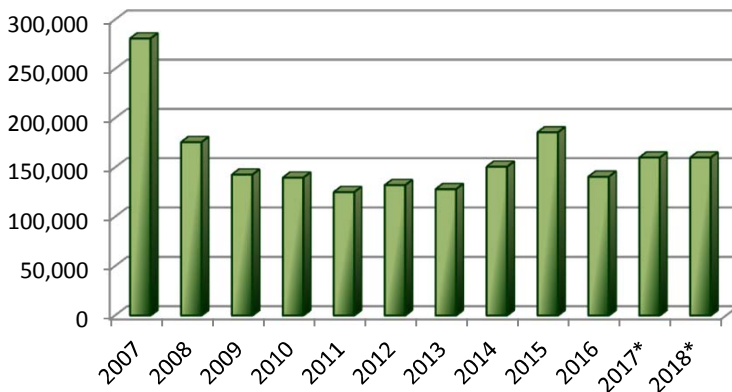
ACCOUNT TITLE: Arena Hireback
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3448

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
2007	280,946	
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	127,986	-3.1%
2014	150,668	17.7%
2015	185,597	23.2%
2016	140,586	-24.3%
2017*	160,000	13.8%
2018*	160,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village charges a monthly maintenance fee for the transmission of signals of Fire Monitoring Systems belonging to occupancies required by code. The fee in the amount of \$122.50 is a flat rate charged to all subscribers.

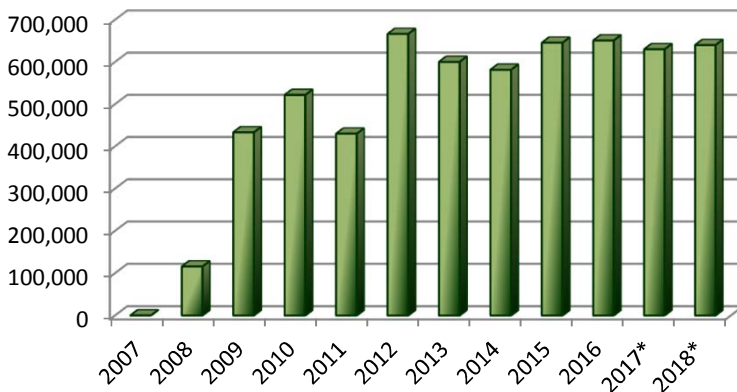
ACCOUNT TITLE: Wireless Alarm Subscriber
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3450

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
2007	-	-
2008	115,779	-
2009	433,210	274.2%
2010	521,792	20.4%
2011	430,000	-17.6%
2012	666,278	54.9%
2013	600,134	-9.9%
2014	581,333	-3.1%
2015	645,490	11.0%
2016	650,786	0.8%
2017*	630,000	-3.2%
2018*	640,000	1.6%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Back flow prevention audits are required by the Illinois 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), therefore, 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 suppression device or \$60 to audit both.

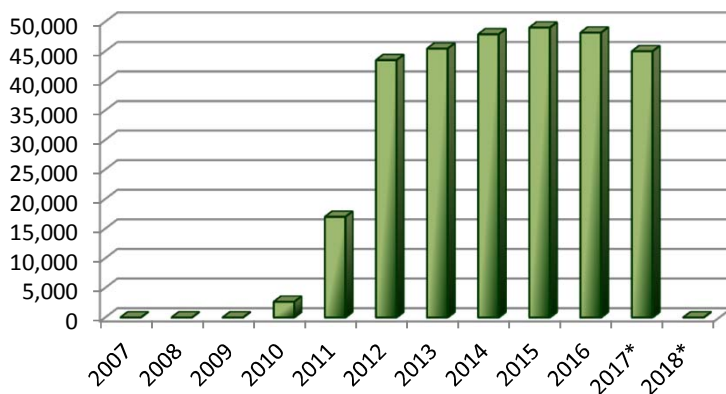
ACCOUNT TITLE: Back flow Prevention Audit Fee
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3452

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Payment taken at time of inspection or prior to inspection.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	2,655	-
2011	17,000	540.3%
2012	43,500	155.9%
2013	45,449	4.5%
2014	47,880	5.3%
2015	49,000	2.3%
2016	48,150	-1.7%
2017*	45,000	-6.5%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village adopted a requirement that owners of individual residential rental units must pay a fee and register their unit each year, and be subject to an annual interior and exterior inspection. This annual fee is \$150 for most units and \$75 for those units located within a multi-family development where the exterior is already inspected under a separate license. The fees charged are expected to cover all administrative and inspection staff expenses as well as other incidental costs, so the program is financially self-sustaining.

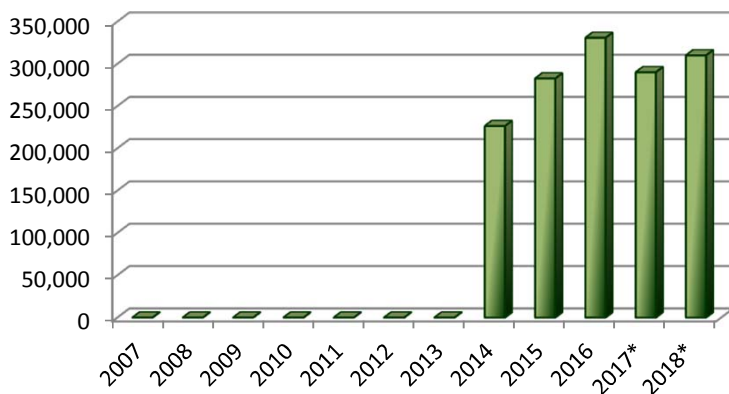
ACCOUNT TITLE: Rental Inspection Fees
FUND: General
REVENUE TYPE: Charges for Services
ACCOUNT NO: 01-00-00-13- 3454

LEGAL AUTHORIZATION FOR COLLECTION: Municipal Code 8-13-2

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Annual license must be renewed each January 1st

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	226,350	-
2015	282,625	24.9%
2016	330,788	17.0%
2017*	290,000	-12.3%
2018*	310,000	6.9%

*2017 and 2018 are budget numbers.

General Fund

Fines and Foreits

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

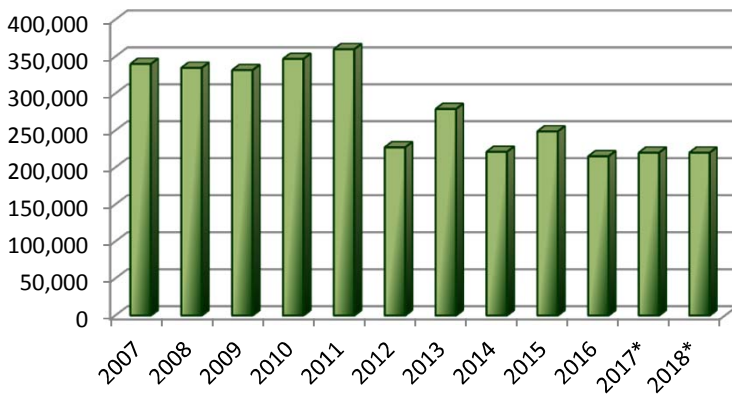
ACCOUNT TITLE: Court Fines - County
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3501

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
2007	340,042	
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	279,102	22.8%
2014	221,060	-20.8%
2015	248,752	12.5%
2016	215,014	-13.6%
2017*	220,000	2.3%
2018*	220,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

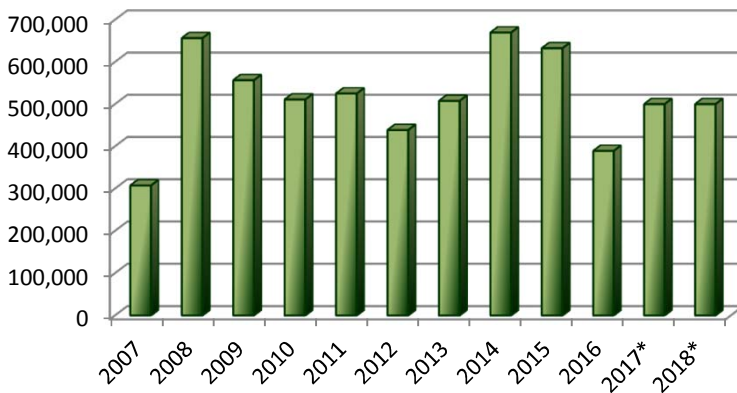
ACCOUNT TITLE: Ticket Fines - Village
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3502

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
2007	307,268	
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	507,594	15.7%
2014	669,467	31.9%
2015	632,465	-5.5%
2016	388,982	-38.5%
2017*	500,000	28.5%
2018*	500,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

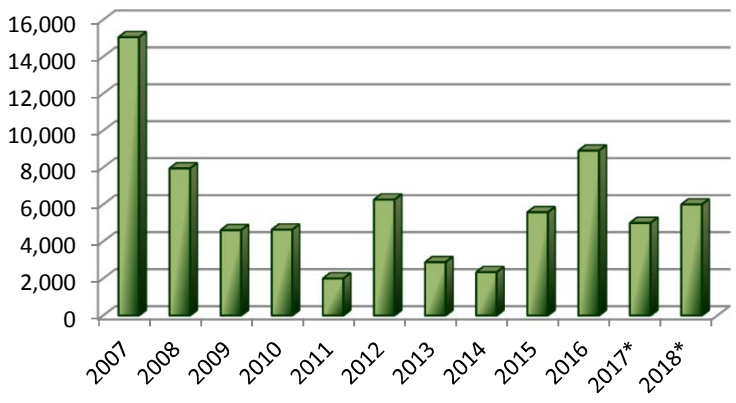
ACCOUNT TITLE: Overweight Truck Fines
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3504

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

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	15,050	
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	2,880	-54.0%
2014	2,340	-18.8%
2015	5,580	138.5%
2016	8,910	59.7%
2017*	5,000	-43.9%
2018*	6,000	20.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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 per violation. After 1st court hearing fine doubles to \$200.

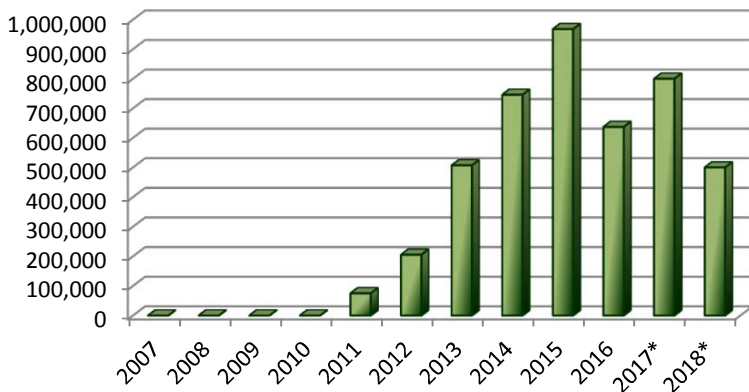
ACCOUNT TITLE: Red Light Camera Revenue
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3508

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	75,046	-
2012	205,355	173.6%
2013	507,111	146.9%
2014	745,836	47.1%
2015	967,811	29.8%
2016	636,988	-34.2%
2017*	800,000	25.6%
2018*	500,000	-37.5%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenue generated by the Village related to unpaid citations sent to the State of Illinois Comptroller. The amounts due for these citations are withheld from the state income tax refunds.

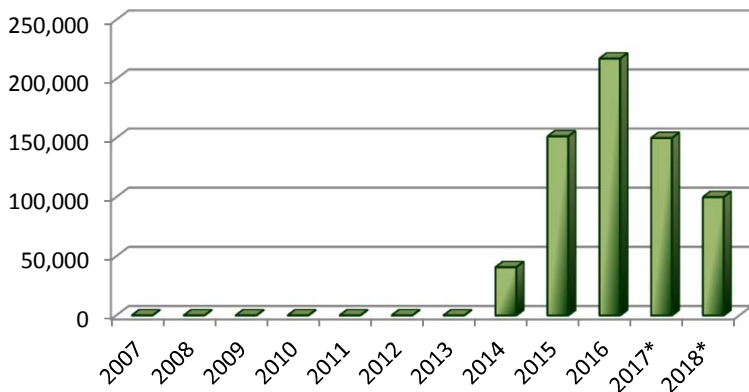
ACCOUNT TITLE: Local Debt Recovery
FUND: General
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 01-00-00-14- 3509

LEGAL AUTHORIZATION FOR COLLECTION: State Legislation: PA 97-0632 effective 1/1/2012

COLLECTING AGENCY: Village of Hoffman Estates Finance Department

COLLECTION SCHEDULE: Payments received from State of Illinois 60 days after offset.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	40,718	-
2015	151,343	271.7%
2016	217,210	43.5%
2017*	150,000	-30.9%
2018*	100,000	-33.3%

*2017 and 2018 are budget numbers.

General Fund Investment Earnings

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

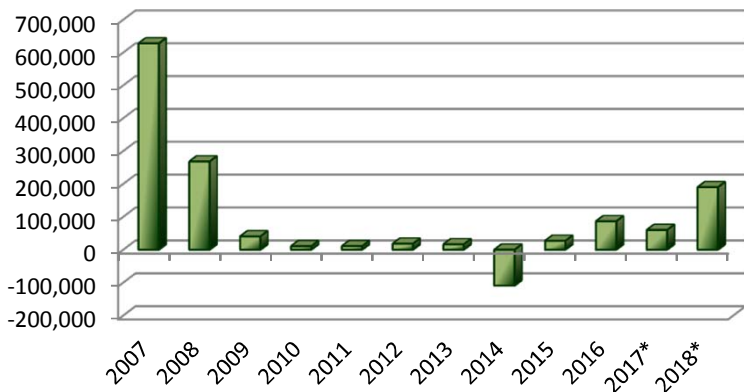
ACCOUNT TITLE:	Interest Income
FUND:	General
REVENUE TYPE:	Investment Earnings
ACCOUNT NO:	01-00-00-15- 3601

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
2007	627,725	
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	16,480	-9.4%
2014	(109,062)	-761.8%
2015	27,012	124.8%
2016	86,330	219.6%
2017*	60,000	-30.5%
2018*	190,000	216.7%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Represents impact on adjusting Village investments to the associated market value as of December year-end financial institution statements. This account is not budgeted due to the inability to predict market activity.

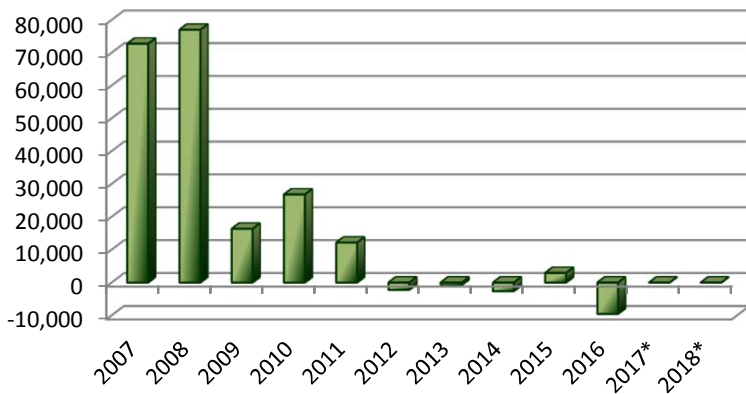
ACCOUNT TITLE: Unrealized Gain on Investments
FUND: General
REVENUE TYPE: Investment Earnings
ACCOUNT NO: 01-00-00-15- 3603

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Annually

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	72,752	
2008	77,006	5.8%
2009	16,360	-78.8%
2010	26,797	63.8%
2011	12,146	-54.7%
2012	(2,202)	-118.1%
2013	(805)	-63.4%
2014	(2,634)	227.1%
2015	2,922	210.9%
2016	(9,542)	-426.6%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

**General Fund
Miscellaneous Revenue**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

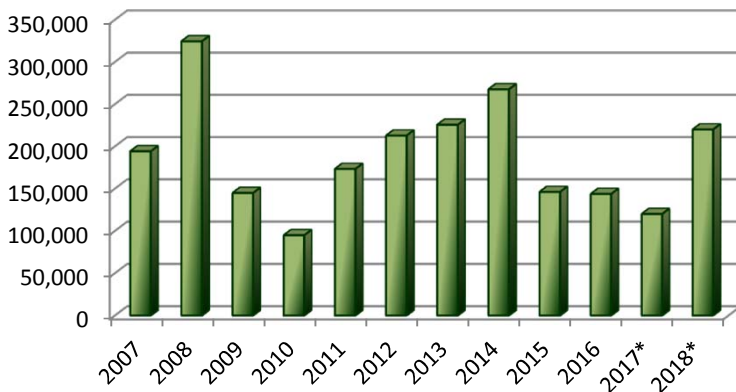
ACCOUNT TITLE: Reimbursements & Recoveries
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3701

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
2007	194,132	
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	225,582	6.0%
2014	267,565	18.6%
2015	146,076	-45.4%
2016	143,649	-1.7%
2017*	120,000	-16.5%
2018*	220,000	83.3%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

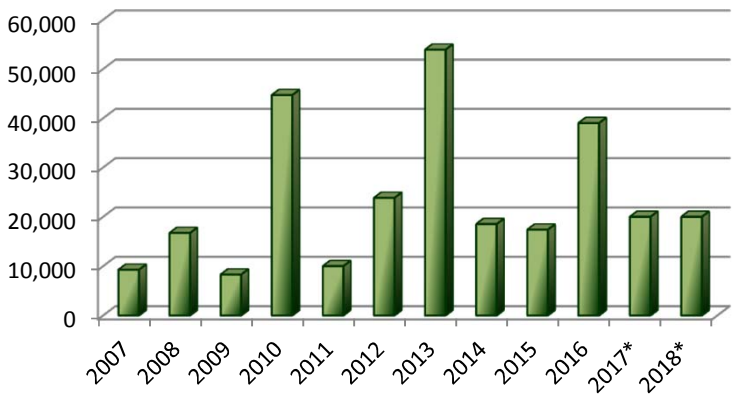
ACCOUNT TITLE: Sale of Equipment
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3702

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

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
2007	9,259	
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	53,922	126.2%
2014	18,529	-65.6%
2015	17,384	-6.2%
2016	39,018	124.4%
2017*	20,000	-48.7%
2018*	20,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

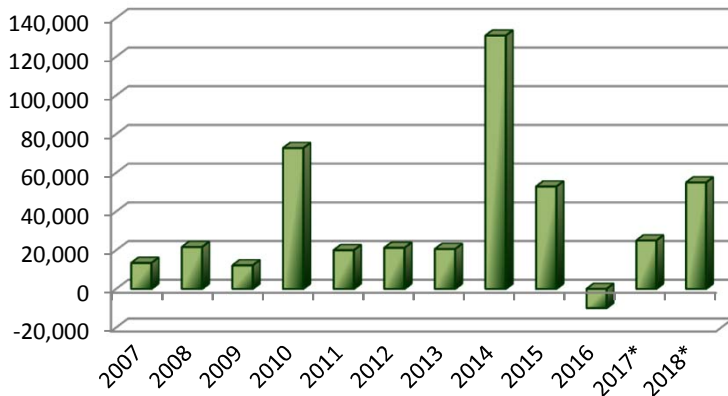
ACCOUNT TITLE: Miscellaneous Revenue
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3706

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
2007	13,420	
2008	21,652	-59.5%
2009	12,166	-43.8%
2010	72,795	498.3%
2011	20,000	-72.5%
2012	21,230	6.1%
2013	20,611	-2.9%
2014	130,932	506.5%
2015	52,903	-80.0%
2016	-9,941	-118.8%
2017*	25,000	351.5%
2018*	55,000	120.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

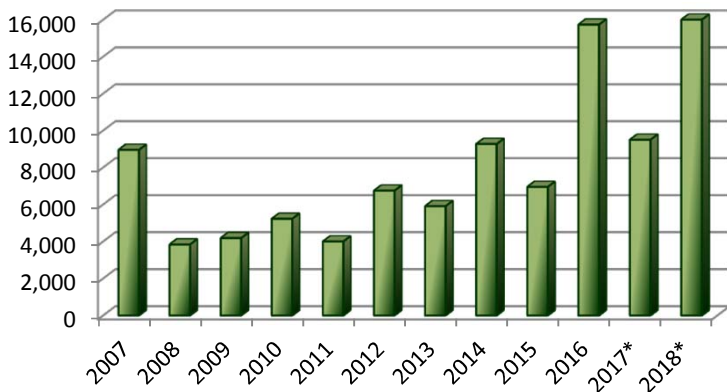
ACCOUNT TITLE:	Boards & Commissions Contributions
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3707

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Boards & Commissions

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	8,952	
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	5,907	-12.4%
2014	9,270	56.9%
2015	6,950	-25.0%
2016	15,738	126.4%
2017*	9,500	-39.6%
2018*	16,000	68.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

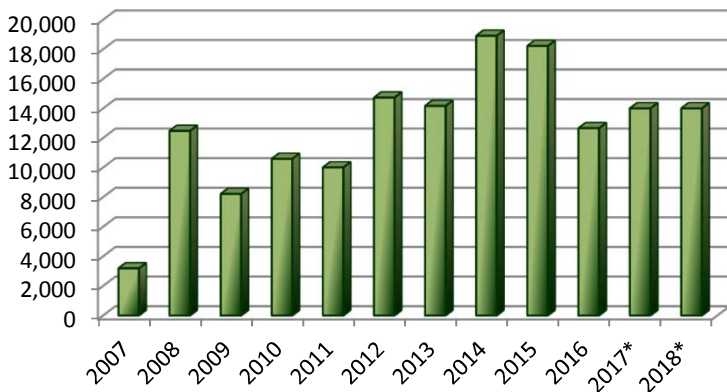
ACCOUNT TITLE: Sister City Contributions
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3709

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
2007	3,184	
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	14,168	-3.8%
2014	18,912	33.5%
2015	18,220	-3.7%
2016	12,655	-30.5%
2017*	14,000	10.6%
2018*	14,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

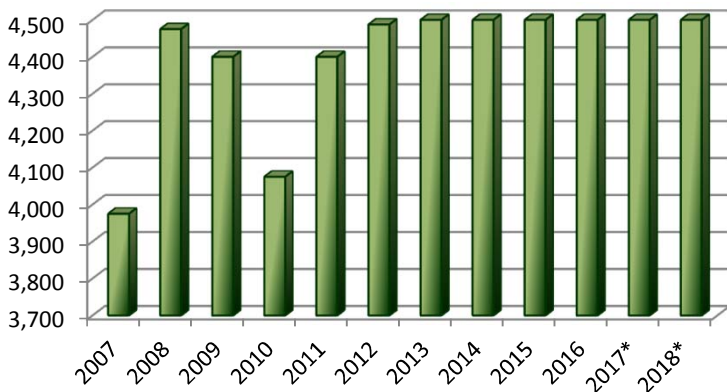
ACCOUNT TITLE: H. E. Park District Contributions
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3715

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
2007	3,975	
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%
2015	4,500	0.0%
2016	4,500	0.0%
2017*	4,500	0.0%
2018*	4,500	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Fees collected from permit applications for the annexation into the Village upon development.

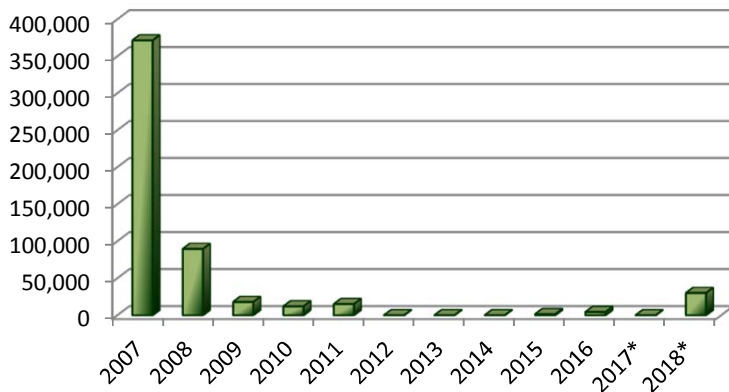
ACCOUNT TITLE: Annexation Fees
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3716

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

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: Upon permit application

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	371,400	
2008	89,509	-75.9%
2009	17,891	-80.0%
2010	12,000	-32.9%
2011	15,000	25.0%
2012	-	-100.0%
2013	-	-
2014	-	-
2015	1,424	-
2016	4,329	204.1%
2017*	-	-100.0%
2018*	30,000	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

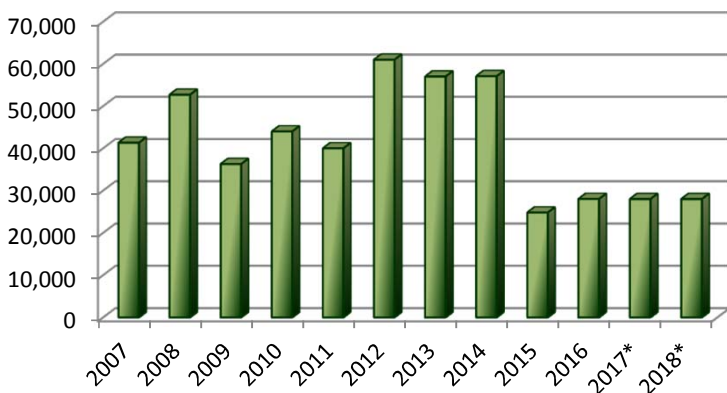
ACCOUNT TITLE: South Barrington Fuel Reimbursement
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3718

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
2007	41,324	
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	57,008	-6.5%
2014	57,098	0.2%
2015	24,805	-56.6%
2016	28,019	13.0%
2017*	28,000	-0.1%
2018*	28,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions received for the Veterans' Memorial through the donation box in the Village Hall, individual contributions and fees for flags.

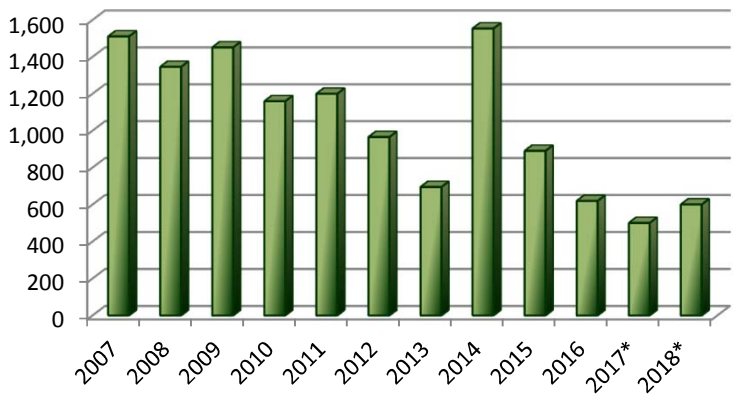
ACCOUNT TITLE:	Veterans' Memorial Contribution
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3722

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
2007	1,510	
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	695	-28.0%
2014	1,553	123.6%
2015	890	-42.7%
2016	619	-30.4%
2017*	500	-19.3%
2018*	600	20.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenue received from the State of Illinois for emergency services provided for accidents on the Illinois Toll Highway.

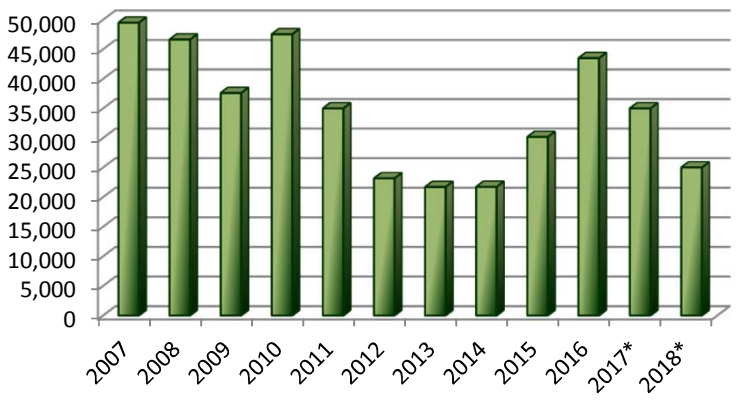
ACCOUNT TITLE: Tollway Fire & Ambulance Payments
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3726

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
2007	49,500	
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	21,700	-6.3%
2014	21,726	0.1%
2015	30,157	38.8%
2016	43,500	44.2%
2017*	35,000	-19.5%
2018*	25,000	-28.6%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Donations and fundraising activity fees related to the Arts Commission. Prior to 2014, revenues from the Platzkonzert Festival have been included here. In 2014, the Platzkonzert Commission was created and moved to its own account.

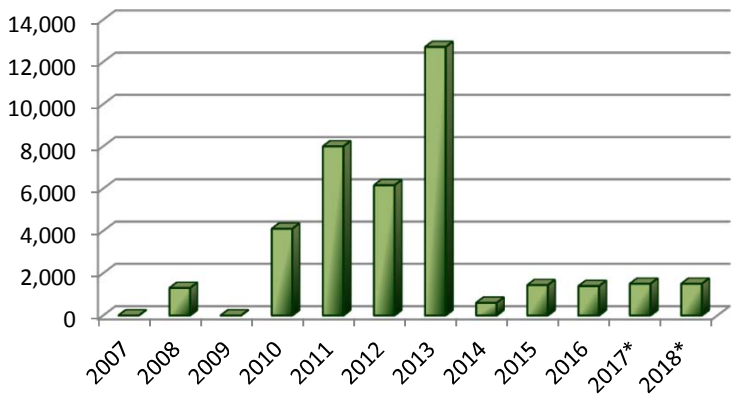
ACCOUNT TITLE: Arts Commission Contribution
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3728

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
2007	-	-
2008	1,303	-
2009	-	-100.0%
2010	4,103	100.0%
2011	8,000	95.0%
2012	6,159	-23.0%
2013	12,709	106.3%
2014	600	-95.3%
2015	1,435	139.2%
2016	1,390	-3.1%
2017*	1,500	7.9%
2018*	1,500	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

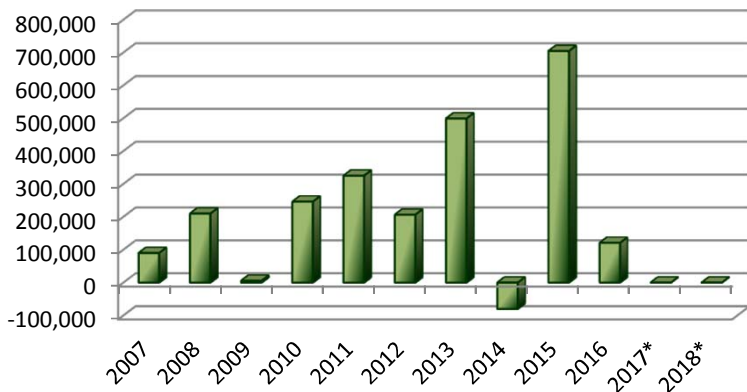
ACCOUNT TITLE:	Terminal Reserve
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16- 3729

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
2007	90,077	-
2008	209,882	100.0%
2009	5,761	-97.3%
2010	246,131	4172.4%
2011	325,084	32.1%
2012	206,483	100.0%
2013	499,269	141.8%
2014	(80,006)	-116.0%
2015	704,868	-981.0%
2016	120,917	-82.8%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

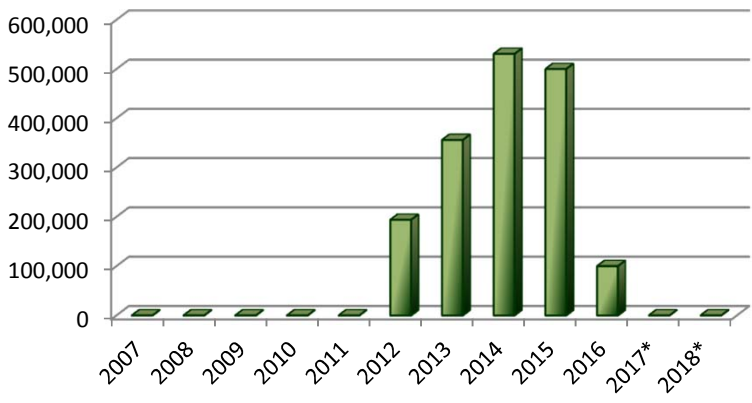
ACCOUNT TITLE:	Benefit Fund
FUND:	General
REVENUE TYPE:	Miscellaneous
ACCOUNT NO:	01-00-00-16-3729.1

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	193,885	-
2013	355,899	83.6%
2014	530,718	49.1%
2015	499,992	-5.8%
2016	100,000	-80.0%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

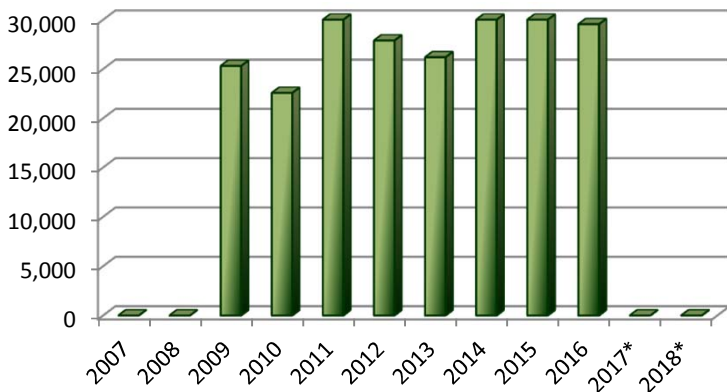
ACCOUNT TITLE: Court Supervision
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3732

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Cook County Circuit Court

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	25,309	-
2010	22,567	-10.8%
2011	30,000	32.9%
2012	27,889	-7.0%
2013	26,190	-6.1%
2014	30,000	14.5%
2015	30,000	0.0%
2016	29,548	-1.5%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

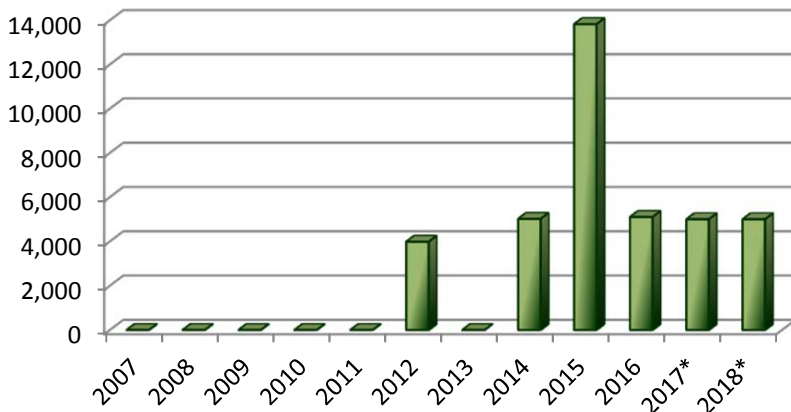
ACCOUNT TITLE: Enernoc Electricity Credit
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16-3734

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	3,987	-
2013	-	-
2014	5,020	-
2015	13,823	100.0%
2016	5,104	-63.1%
2017*	5,000	-2.0%
2018*	5,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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 leasing costs of the in-car cameras.

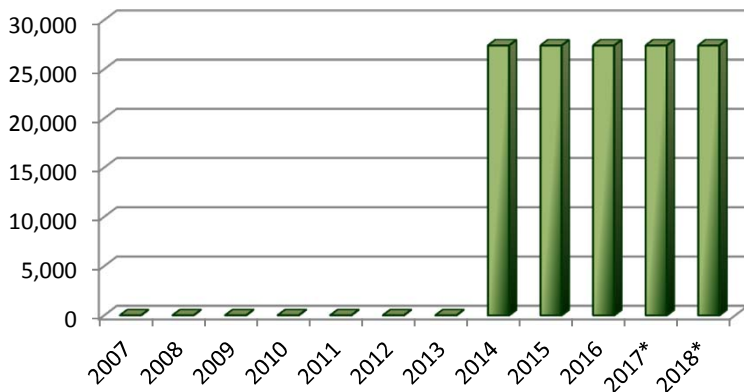
ACCOUNT TITLE: DUI Reimbursement (Escrow)
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16-3738

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Cook County Circuit Court

COLLECTION SCHEDULE: Received throughout the year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	27,408	-
2015	27,408	0.0%
2016	27,408	0.0%
2017*	27,410	0.0%
2018*	27,410	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Donations and fundraising activity fees related to the Platzkonzert Commission.

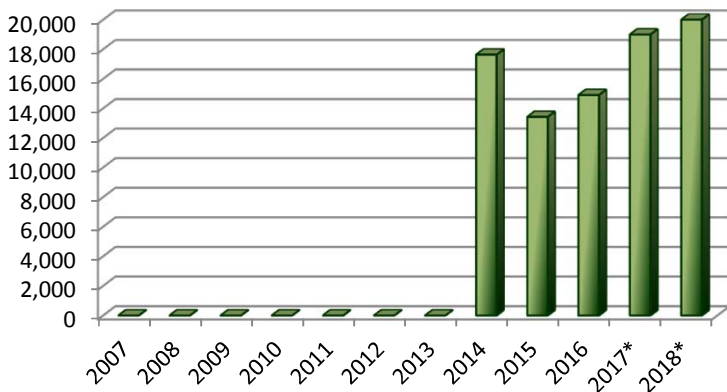
ACCOUNT TITLE: Platzkonzert
FUND: General
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 01-00-00-16- 3739

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Platzkonzert Commission

COLLECTION SCHEDULE: Received prior to and during annual event

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	17,637	-
2015	13,425	-23.9%
2016	14,905	11.0%
2017*	19,000	27.5%
2018*	20,000	5.3%

*2017 and 2018 are budget numbers.

Special Revenue Funds

Motor Fuel Tax Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

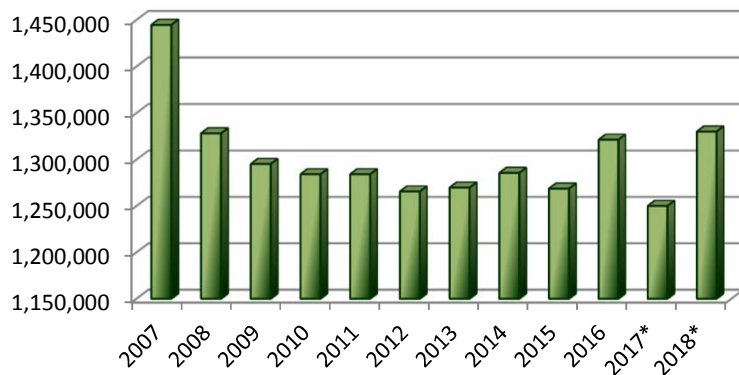
ACCOUNT TITLE:	MFT Allotment
FUND:	Motor Fuel Tax
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	03-00-00-12- 3308

LEGAL AUTHORIZATION FOR COLLECTION:	State: 35 ILCS 505/Motor Fuel Tax Law
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COLLECTING AGENCY:	Illinois Department of Transportation
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COLLECTION SCHEDULE:	Monthly, on or before the 10th of every calendar month
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,444,647	
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	1,269,751	0.3%
2014	1,285,586	1.2%
2015	1,268,698	-1.3%
2016	1,321,280	4.1%
2017*	1,250,000	-5.4%
2018*	1,330,000	6.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

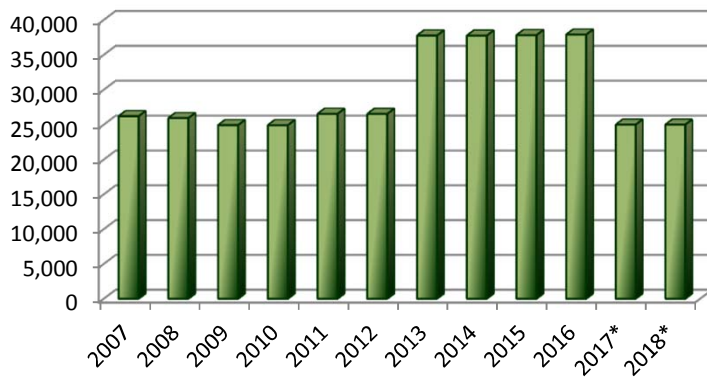
ACCOUNT TITLE: MFT Supplemental Allotment
FUND: Motor Fuel Tax
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 03-00-00-12- 3309

LEGAL AUTHORIZATION FOR COLLECTION: 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
2007	26,212	
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	37,762	42.3%
2014	37,739	-0.1%
2015	37,818	0.2%
2016	37,894	0.2%
2017*	25,000	-34.0%
2018*	25,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

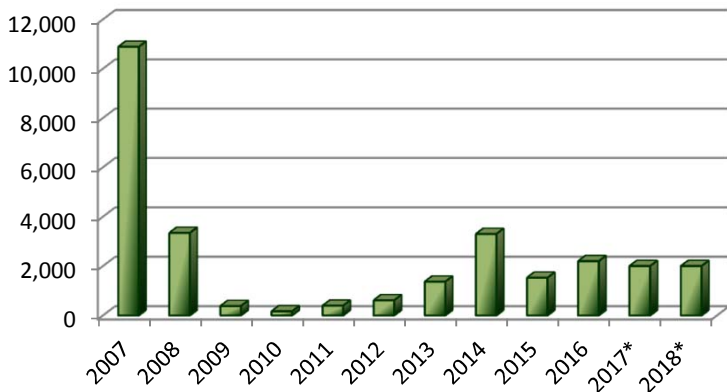
ACCOUNT TITLE: Interest Income
FUND: Motor Fuel Tax
REVENUE TYPE: Investment Income
ACCOUNT NO: 03-00-00-15- 3601

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
2007	10,885	
2008	3,343	-69.3%
2009	381	-88.6%
2010	167	-56.2%
2011	394	135.9%
2012	615	56.0%
2013	1,369	122.6%
2014	3,300	141.2%
2015	1,527	-53.7%
2016	2,197	43.8%
2017*	2,000	-9.0%
2018*	2,000	0.0%

*2017 and 2018 are budget numbers.

**Community Development
Block Grant Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

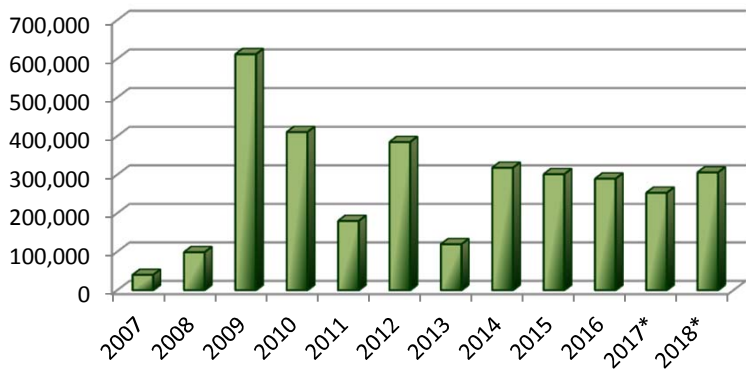
ACCOUNT TITLE:	Grants
FUND:	CDBG
REVENUE TYPE:	Intergovernmental
ACCOUNT NO:	04-00-00-12- 3305

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	39,746	
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	119,358	-69.0%
2014	318,020	166.4%
2015	301,266	-5.3%
2016	289,461	-3.9%
2017*	252,900	-12.6%
2018*	305,800	20.9%

*2017 and 2018 are budget numbers.

**EDA Administration
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

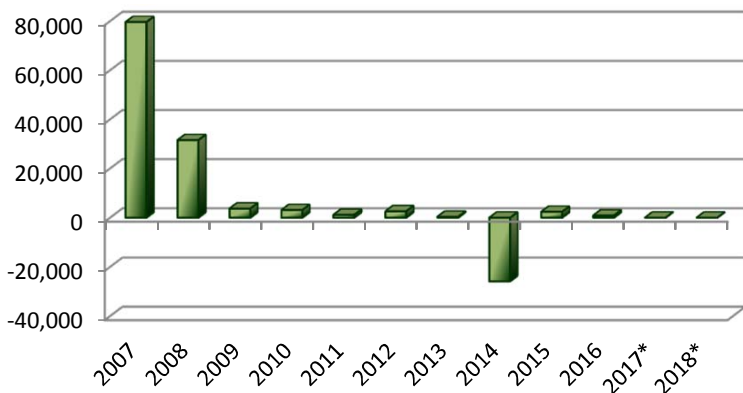
ACCOUNT TITLE: Interest Income
FUND: EDA Administration
REVENUE TYPE: Investment Income
ACCOUNT NO: 06-00-00-15- 3601

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
2007	79,618	
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	373	-85.7%
2014	(25,857)	-7030.0%
2015	2,389	-109.2%
2016	887	-62.9%
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

**E-911
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

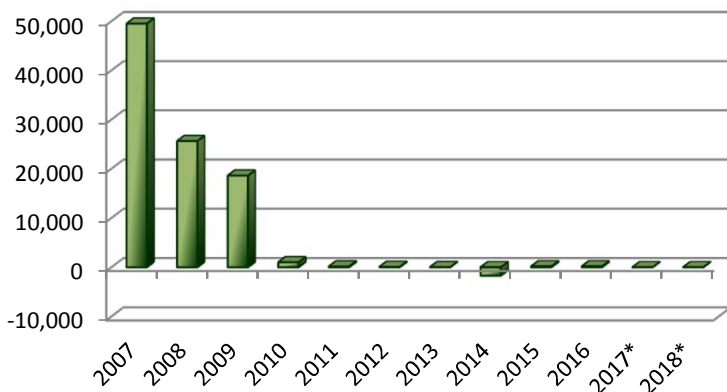
ACCOUNT TITLE: Interest Income
FUND: Enhanced 911
REVENUE TYPE: Investment Income
ACCOUNT NO: 07-00-00-15-3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	49,506	
2008	25,617	-48.3%
2009	18,595	-27.4%
2010	1,016	-94.5%
2011	163	-84.0%
2012	78	-52.1%
2013	23	-70.5%
2014	(1,715)	-7561.6%
2015	178	-110.4%
2016	186	4.5%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

Asset Seizure Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

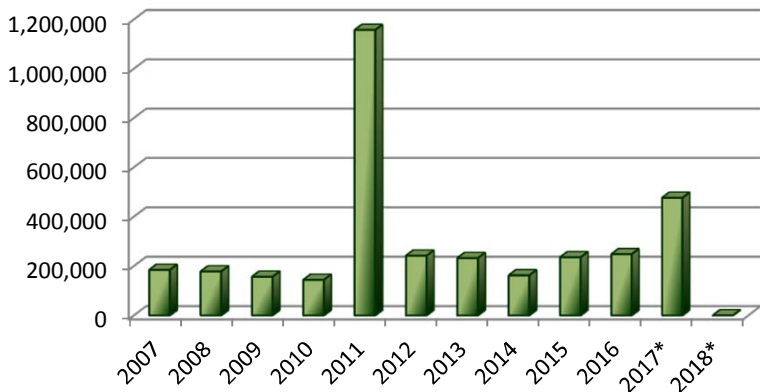
ACCOUNT TITLE: Federal Seizure
FUND: Asset Seizure
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 08-00-00-14- 3503

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
2007	184,539	
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	232,148	-4.0%
2014	162,256	-30.1%
2015	235,115	44.9%
2016	247,778	5.4%
2017*	476,060	92.1%
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds seized by the Hoffman Estates Police Department as suspected proceeds from criminal activity are remitted to, and held by, the State of Illinois pending legal proceedings. Upon final determination by the State that the funds remain seized, 65% is returned to Hoffman Estates to be used in assisting law enforcement.

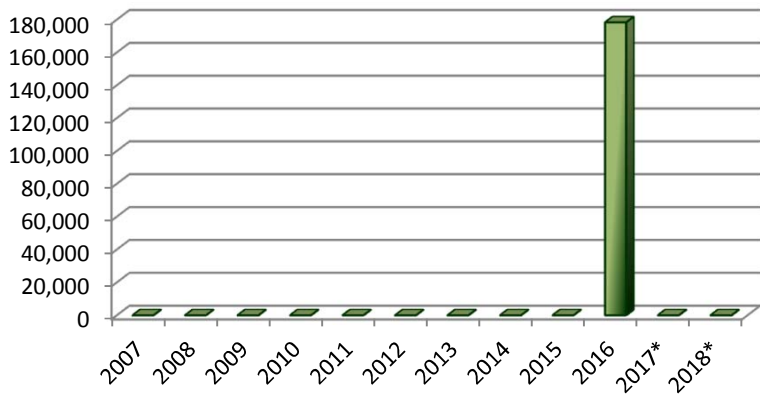
ACCOUNT TITLE: State Seizure
FUND: Asset Seizure
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 08-00-00-14- 3510

LEGAL AUTHORIZATION FOR COLLECTION: Illinois State statute

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Distribute upon court order

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	178,339	-
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

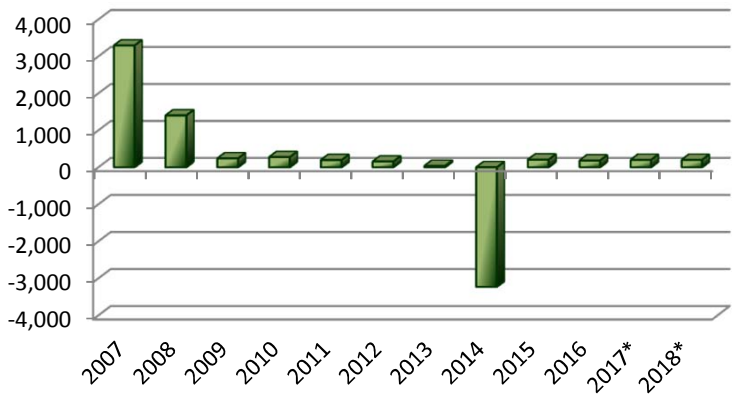
ACCOUNT TITLE: Interest Income, State Seizure
FUND: Asset Seizure
REVENUE TYPE: Investment Income
ACCOUNT NO: 08-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	3,295	
2008	1,403	-57.4%
2009	240	-82.9%
2010	275	14.6%
2011	196	-28.7%
2012	155	-20.8%
2013	38	-75.8%
2014	(3,228)	-8682.1%
2015	207	-106.4%
2016	183	-11.5%
2017*	200	9.1%
2018*	200	0.0%

*2017 and 2018 are budget numbers.

**Municipal Waste
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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. Starting in 2015, the Village will begin billing residents for garbage services, so the amount showing here is the full revenue, not just the SWANCC portion as in years past.

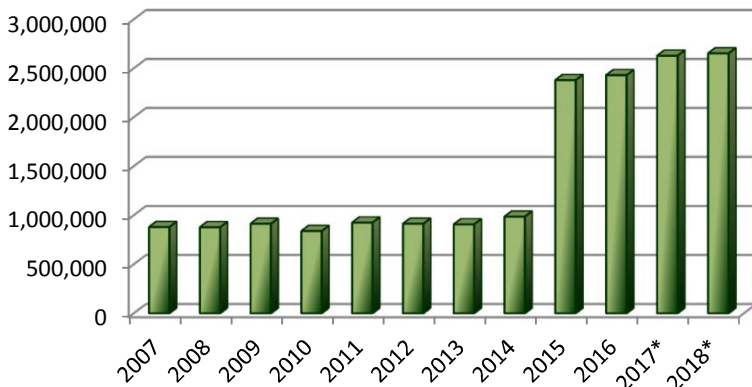
ACCOUNT TITLE: Tipping Fees
FUND: Municipal Waste
REVENUE TYPE: Charges for Services
ACCOUNT NO: 09-00-00-13- 3440

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
2007	878,948	
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	906,511	-0.6%
2014	985,128	8.7%
2015	2,378,866	141.5%
2016	2,429,215	2.1%
2017*	2,628,000	8.2%
2018*	2,652,000	0.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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. It is anticipated that this revenue will decline over time as delinquents are collected.

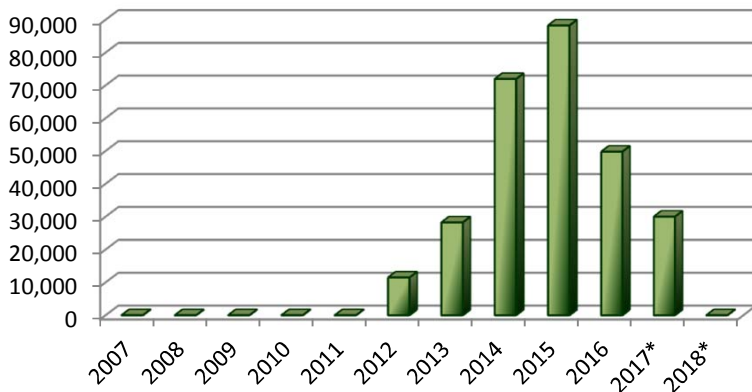
ACCOUNT TITLE: Delinquent Collections
FUND: Municipal Waste
REVENUE TYPE: Charges for Services
ACCOUNT NO: 09-00-00-13- 3440.1

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	11,480	100.0%
2013	28,246	146.0%
2014	71,928	154.6%
2015	88,252	22.7%
2016	49,774	-43.6%
2017*	30,000	-39.7%
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

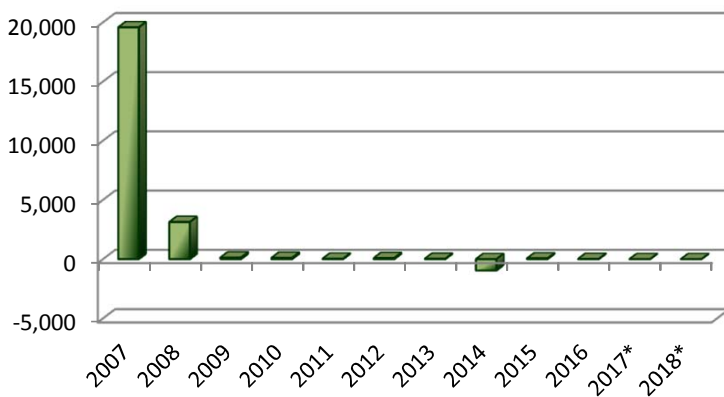
ACCOUNT TITLE:	Interest Income
FUND:	Municipal Waste
REVENUE TYPE:	Investment Income
ACCOUNT NO:	09-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	19,578	
2008	3,133	-84.0%
2009	133	-95.8%
2010	109	-18.0%
2011	38	-65.1%
2012	92	142.6%
2013	32	-64.9%
2014	(955)	-3048.6%
2015	62	-106.5%
2016	19	-69.8%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Yard waste stickers are sold to residents for \$2.85 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. Starting in 2015, commercial recycling revenues are also coming to the Village.

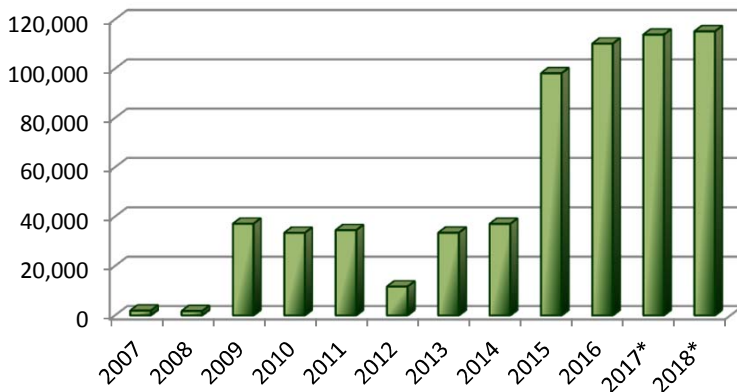
ACCOUNT TITLE: Miscellaneous Revenue
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3706

LEGAL AUTHORIZATION FOR COLLECTION: Agreement with Waste Hauler

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
2007	1,939	
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	33,474	186.6%
2014	37,056	10.7%
2015	98,127	164.8%
2016	110,163	12.3%
2017*	113,800	3.3%
2018*	115,150	1.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

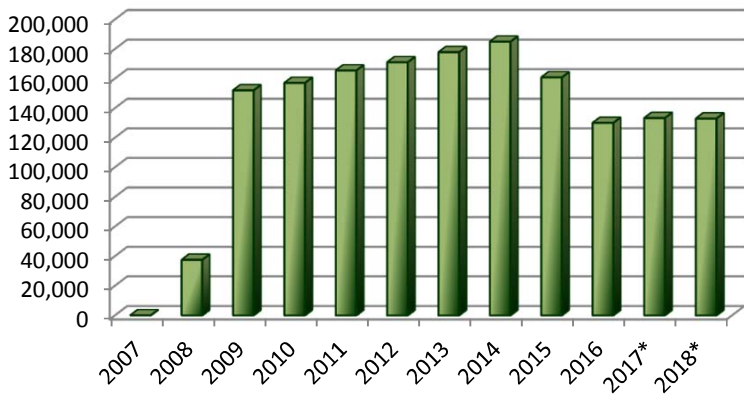
ACCOUNT TITLE: Franchise Revenue
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3730

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and Groot Industries, Inc, 2015

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Quarterly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	
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	177,818	4.0%
2014	184,931	4.0%
2015	160,766	-13.1%
2016	130,000	-19.1%
2017*	133,260	2.5%
2018*	132,940	-0.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

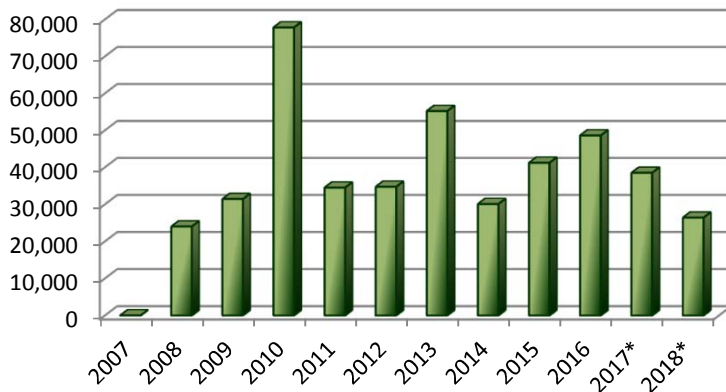
ACCOUNT TITLE: Construction Roll-offs
FUND: Municipal Waste
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 09-00-00-16- 3731

LEGAL AUTHORIZATION FOR COLLECTION: Contract between the Village and Groot Industries, Inc, 2015

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	
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	55,209	58.9%
2014	30,089	-45.5%
2015	41,204	36.9%
2016	48,597	17.9%
2017*	38,500	-20.8%
2018*	26,400	-31.4%

*2017 and 2018 are budget numbers.

**EDA General Account
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Surplus Economic Development Area (EDA) incremental property taxes are used to pay off outstanding EDA notes.

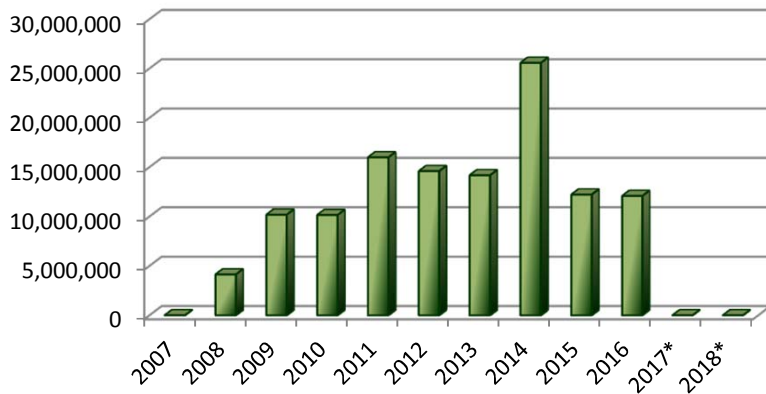
ACCOUNT TITLE:	Property Tax
FUND:	EDA General Account
REVENUE TYPE:	Taxes
ACCOUNT NO:	10-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	EDA Legislation
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COLLECTING AGENCY:	County Treasurer
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COLLECTION SCHEDULE:	Monthly
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	
2008	4,135,496	100.0%
2009	10,181,363	146.2%
2010	10,146,764	-0.3%
2011	15,988,968	57.6%
2012	14,588,442	-8.8%
2013	14,174,258	-2.8%
2014	25,571,103	80.4%
2015	12,220,894	-52.2%
2016	12,079,693	-1.2%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

Roselle Road TIF Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of incremental property tax collected by Cook County for the Roselle Road TIF properties. The Village has not received these taxes for several years due to a decline in the property values. However, FY 2017 will show possible growth in the EAV (Equalized Assessed Value) so we anticipate receiving revenues once again.

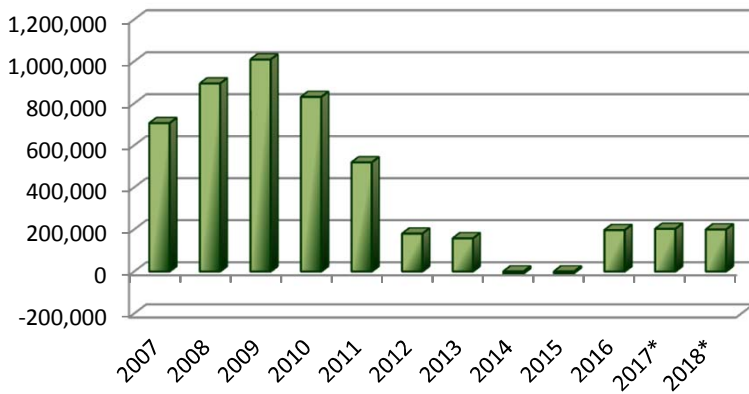
ACCOUNT TITLE:	Property Tax
FUND:	Roselle Road TIF
REVENUE TYPE:	Taxes
ACCOUNT NO:	62-00-00-10- 3101

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 and on August 1st for the second installment. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	705,852	
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	157,706	-12.5%
2014	(10,070)	-106.4%
2015	(7,750)	-23.0%
2016	196,875	2640.2%
2017*	202,880	3.1%
2018*	200,000	-1.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

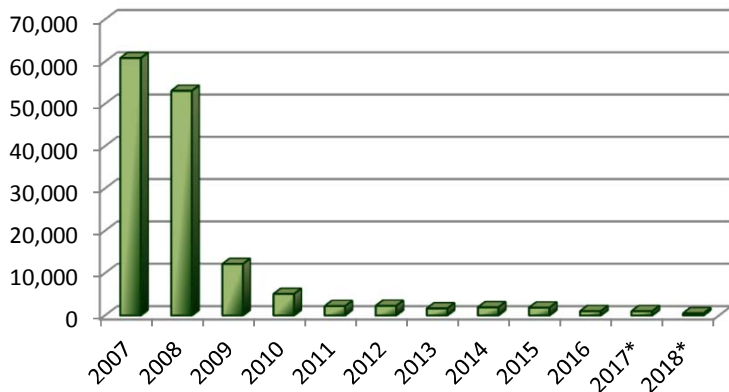
ACCOUNT TITLE: Interest Income
FUND: Roselle Road TIF
REVENUE TYPE: Investment Income
ACCOUNT NO: 62-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	60,825	
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	1,659	-27.2%
2014	1,920	15.8%
2015	1,840	-4.2%
2016	1,008	-45.2%
2017*	1,000	-0.8%
2018*	500	-50.0%

*2017 and 2018 are budget numbers.

**Barrington Higgins TIF
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Barrington/Higgins TIF's portion of real estate property tax collected by the county. Distributed based on current year tax levy less abatements.

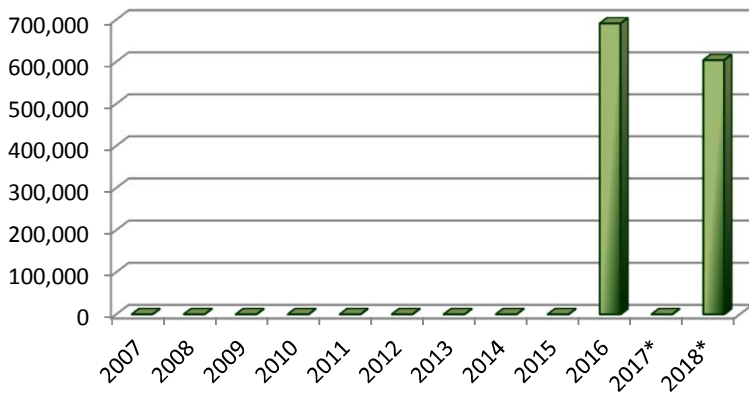
ACCOUNT TITLE:	Property Tax
FUND:	Barrington/Higgins TIF
REVENUE TYPE:	Taxes
ACCOUNT NO:	63-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	TIF State Statute
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COLLECTING AGENCY:	County Treasurer
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COLLECTION SCHEDULE:	Remittances are due from taxpayers to Cook County on March 1st for the first installment and on August 1st for the second installment.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	691,033	-
2017*	-	-100.0%
2018*	603,850	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

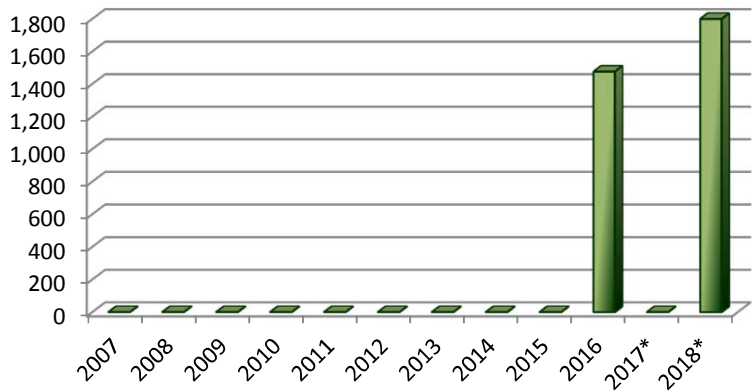
ACCOUNT TITLE: Interest Income
FUND: Barrington/Higgins TIF
REVENUE TYPE: Investment Income
ACCOUNT NO: 63-00-00-15-3601

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	1,476	-
2017*	-	-100.0%
2018*	1,800	-

*2017 and 2018 are budget numbers.

**Higgins/Hassell TIF
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Higgins/Hassell TIF's portion of real estate property tax collected by the county. Distributed based on current year tax levy less abatements.

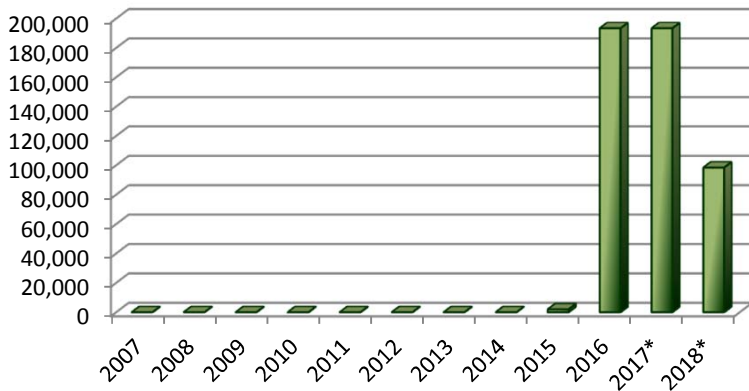
ACCOUNT TITLE: TIF Property Tax
FUND: Higgins/Hassell TIF
REVENUE TYPE: Taxes
ACCOUNT NO: 72-00-00-10-3101

LEGAL AUTHORIZATION FOR COLLECTION: TIF State Statute

COLLECTING AGENCY: County Treasurer

COLLECTION SCHEDULE: Remittances are due from taxpayers to Cook County on March 1st for the first installment and on August 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	1,976	-
2016	193,334	9684.9%
2017*	193,330	0.0%
2018*	98,400	-49.1%

*2017 and 2018 are budget numbers.

Debt Service Funds

**2015A & C G.O. Debt
Service Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

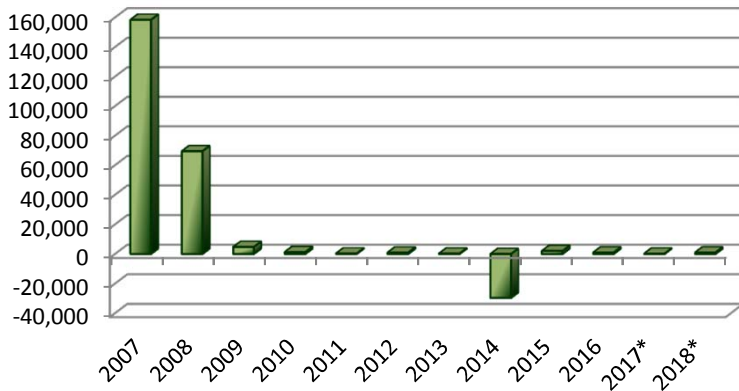
ACCOUNT TITLE: Interest Income
FUND: 2015A & C G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 17-00-00-15- 3601

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
2007	158,405	
2008	69,461	-56.1%
2009	4,729	-93.2%
2010	1,297	-72.6%
2011	375	-71.1%
2012	953	154.1%
2013	293	-69.3%
2014	(29,660)	-10229.0%
2015	2,055	106.9%
2016	1,015	-50.6%
2017*	250	-75.4%
2018*	1,000	300.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Annual amount received from Sears, Roebuck and Co. for the naming rights to the Sears Centre Arena.

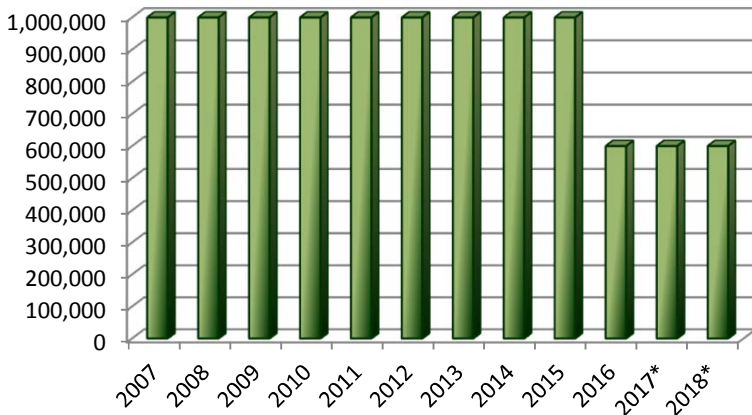
ACCOUNT TITLE: Miscellaneous Revenue
FUND: 2015A & C G.O. Debt Service
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 17-00-00-16- 3706

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 2016,2017,2018.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,000,000	
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%
2015	1,000,000	0.0%
2016	600,000	-40.0%
2017*	600,000	0.0%
2018*	600,000	0.0%

**2017 and 2018 are budget numbers.*

**2005A/2015A G.O. Debt Service
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This transfer is to assist in the principal and interest bond payments for the 2015 A&C Taxable General Obligation Debt Service Bonds.

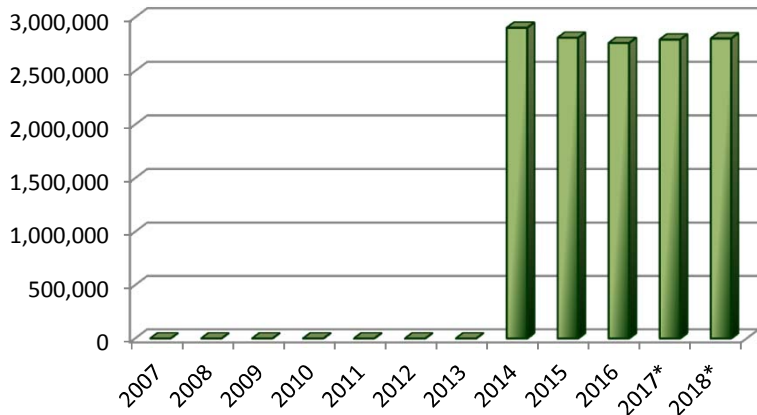
ACCOUNT TITLE: Transfer from Sears Centre
FUND: 2005A /2015A G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 17-00-00-18-3941

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded in May and November annually.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	2,903,710	-
2015	2,810,406	-3.2%
2016	2,761,331	-1.7%
2017*	2,793,630	1.2%
2018*	2,803,320	0.3%

**2017 and 2018 are budget numbers.*

**2008 G.O. Debt Service
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

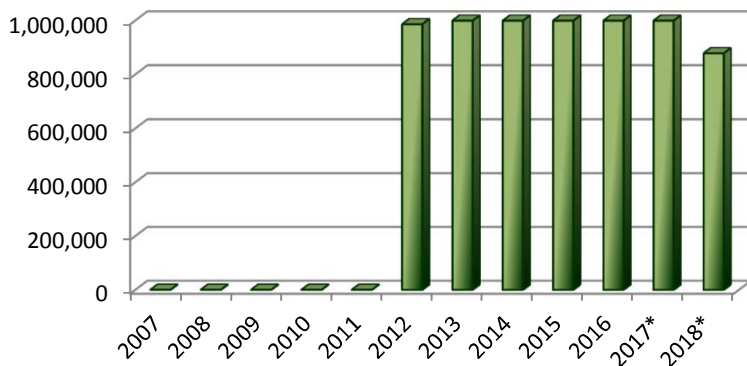
ACCOUNT TITLE: Transfer from General Fund
FUND: 2008 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 22-00-00-18- 3901

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	985,938	-
2013	999,187	1.3%
2014	999,190	0.0%
2015	999,188	0.0%
2016	999,188	0.0%
2017*	999,190	0.0%
2018*	878,380	-13.8%

*2017 and 2018 are budget numbers.

**2009 G.O. Debt Service
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements.

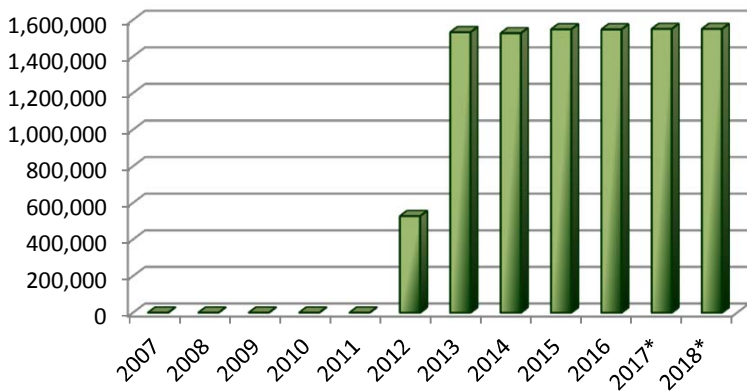
ACCOUNT TITLE: Property Tax - Current
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 71-00-00-10- 3101

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 1st for the first installment and the second installment is due on August 1st. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	527,524	-
2013	1,532,129	190.4%
2014	1,526,864	-0.3%
2015	1,547,869	1.4%
2016	1,547,536	0.0%
2017*	1,550,000	0.2%
2018*	1,550,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

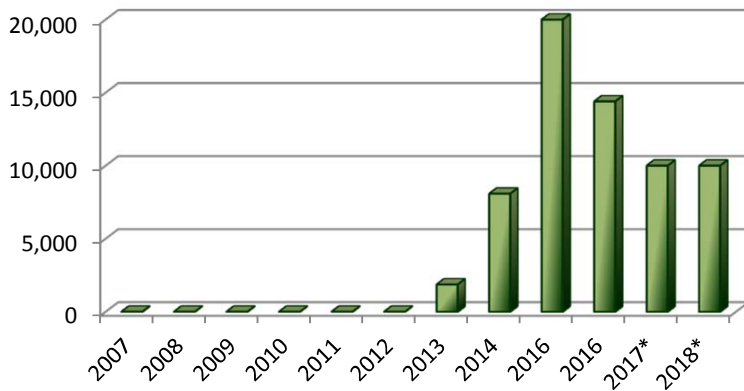
ACCOUNT TITLE: Property Tax - Prior Years
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 71-00-00-10- 3102

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	1,867	-
2014	8,079	332.7%
2016	19,997	147.5%
2016	14,397	-28.0%
2017*	10,000	-30.5%
2018*	10,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax of 2% of the purchase price of prepared foods and alcoholic liquor at retail at any prepared foods facility or alcoholic liquor facility within the Village. 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.

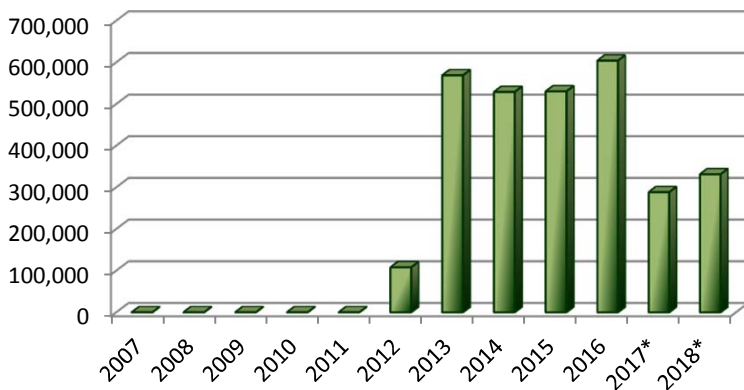
ACCOUNT TITLE: Food & Beverage Tax
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 71-00-00-10- 3107

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	107,920	-
2013	568,781	427.0%
2014	528,860	-7.0%
2015	530,200	0.3%
2016	604,080	13.9%
2017*	288,320	-52.3%
2018*	331,320	14.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

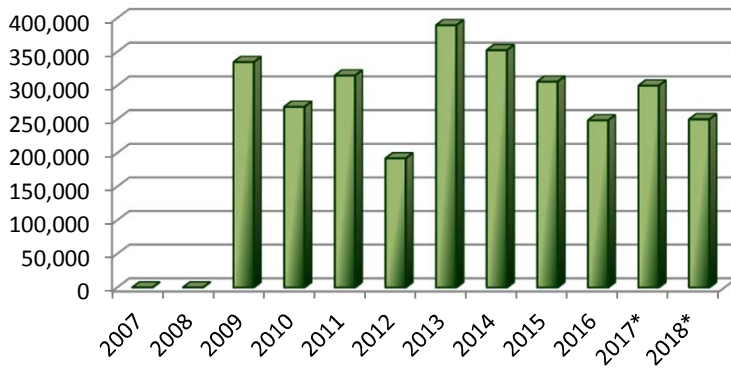
ACCOUNT TITLE: Tow Fee Revenues
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Fines and Forfeits
ACCOUNT NO: 71-00-00-14- 3505

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

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

COLLECTION SCHEDULE: By occurrence

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	334,800	-
2010	268,500	-19.8%
2011	314,935	17.3%
2012	192,070	-39.0%
2013	389,560	102.8%
2014	352,540	-9.5%
2015	305,930	-13.2%
2016	248,600	-18.7%
2017*	300,000	20.7%
2018*	250,000	-16.7%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

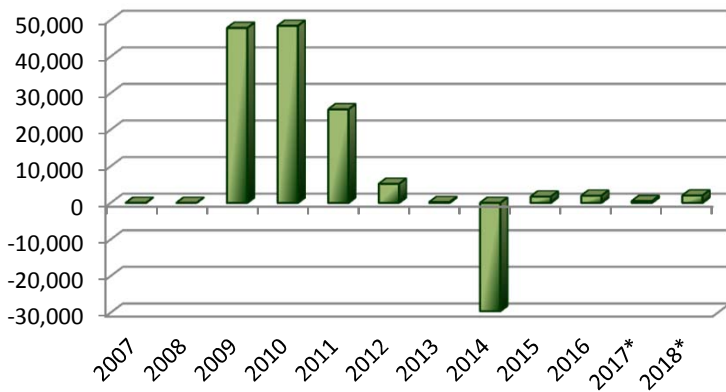
ACCOUNT TITLE: Interest Income
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Investment Income
ACCOUNT NO: 71-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	47,800	-
2010	48,393	1.2%
2011	25,554	-47.2%
2012	5,204	-79.6%
2013	239	-95.4%
2014	(29,590)	-12478.8%
2015	1,729	105.8%
2016	1,955	13.1%
2017*	500	-74.4%
2018*	2,000	300.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

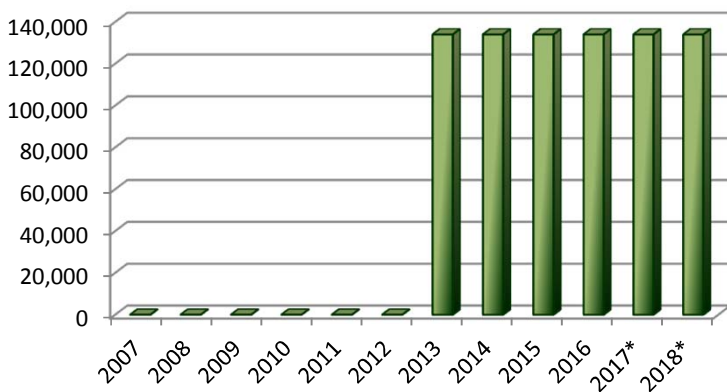
ACCOUNT TITLE: Transfer from General Fund
FUND: 2009 G.O. Debt Service
REVENUE TYPE: Operating Transfer
ACCOUNT NO: 71-00-00-18- 3901

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	134,000	-
2014	134,000	0.0%
2015	134,000	0.0%
2016	134,000	0.0%
2017*	134,000	0.0%
2018*	134,000	0.0%

*2017 and 2018 are budget numbers.

**2015B G.O. Debt Service
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This transfer is to assist in the principal and interest bond payments for the 2015B General Obligation Debt Service.

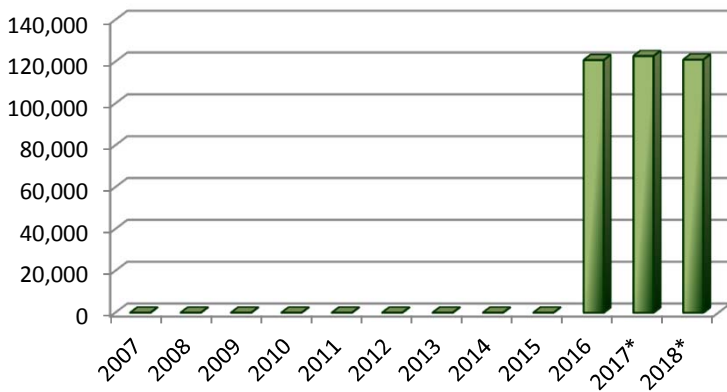
ACCOUNT TITLE: Transfer from General Fund
FUND: 2015B G.O. Debt Service
REVENUE TYPE: Operating Transfer
ACCOUNT NO: 73-00-00-18-3901

LEGAL AUTHORIZATION FOR COLLECTION: Operating budget

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded in May and November annually.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	120,762	-
2017*	122,700	1.6%
2018*	121,000	-1.4%

*2017 and 2018 are budget numbers.

**2016 G.O. Debt Service
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax of 2% of the purchase price of prepared foods and alcoholic liquor at retail at any prepared foods facility or alcoholic liquor facility within the Village. 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.

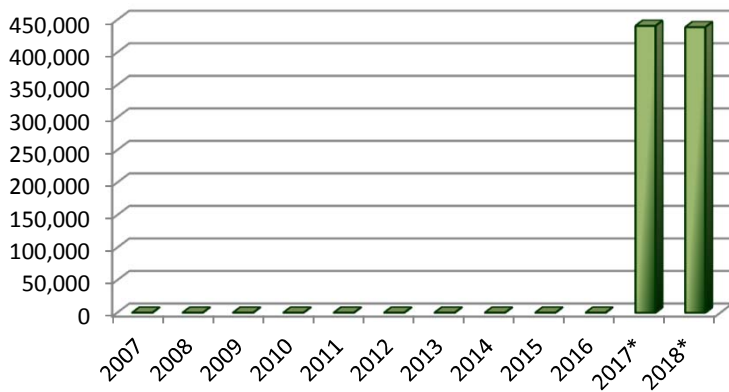
ACCOUNT TITLE: Food & Beverage Tax
FUND: 2016 G.O. Debt Service
REVENUE TYPE: Taxes
ACCOUNT NO: 74-00-00-10-3107

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	440,800	-
2018*	438,800	-0.5%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This transfer is to assist in the principal and interest payments for the 2016 General Obligation Debt Service Bond.

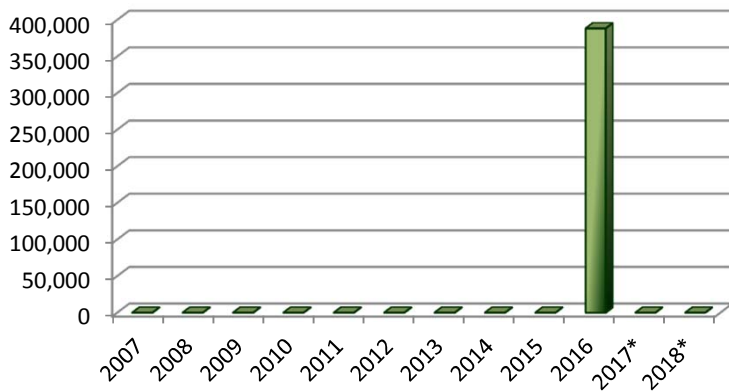
ACCOUNT TITLE: Transfer 2009 G.O. Debt Service
FUND: 2016 G.O. Debt Service
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 74-00-00-18-3971

LEGAL AUTHORIZATION FOR COLLECTION: Operating budget

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded in May and November annually.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	388,328	-
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

**Capital Projects
Fund**

Central Road Corridor Improvement Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

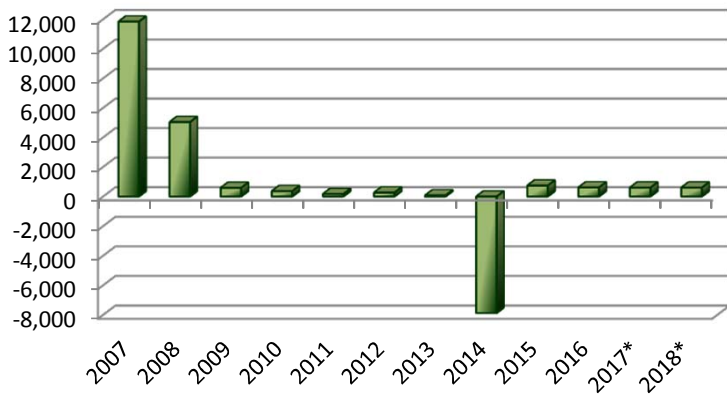
ACCOUNT TITLE: Interest Income
FUND: Central Rd Corridor Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 23-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	11,837	
2008	5,039	-57.4%
2009	585	-88.4%
2010	363	-37.9%
2011	170	-53.2%
2012	267	57.0%
2013	77	-71.3%
2014	(7,876)	-10372.1%
2015	740	109.4%
2016	614	-17.0%
2017*	600	-2.3%
2018*	600	0.0%

*2017 and 2018 are budget numbers.

Hoffman Blvd Bridge Maintenance Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

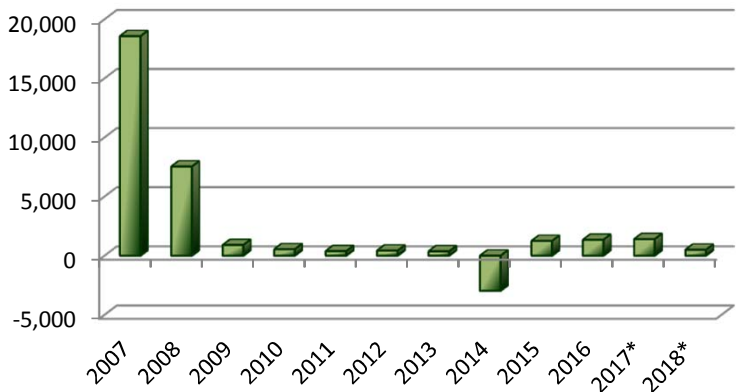
ACCOUNT TITLE: Interest Income
FUND: Hoffman Blvd Bridge Maintenance
REVENUE TYPE: Investment Income
ACCOUNT NO: 24-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	18,574	
2008	7,537	-59.4%
2009	904	-88.0%
2010	545	-39.7%
2011	388	-28.8%
2012	434	11.9%
2013	371	-14.6%
2014	(2,964)	-899.9%
2015	1,247	142.1%
2016	1,343	7.8%
2017*	1,400	4.2%
2018*	500	-64.3%

*2017 and 2018 are budget numbers.

**Western Corridor
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

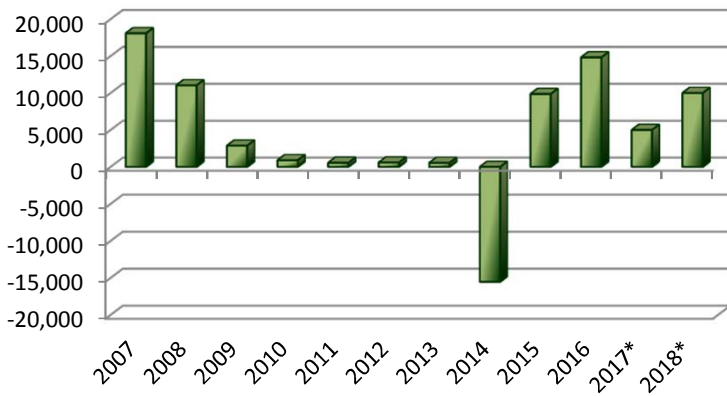
ACCOUNT TITLE: Interest Income
FUND: Western Corridor
REVENUE TYPE: Investment Income
ACCOUNT NO: 25-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	18,081	
2008	11,047	-38.9%
2009	2,872	-74.0%
2010	903	-68.6%
2011	558	-38.2%
2012	592	6.1%
2013	547	-7.7%
2014	(15,525)	-2939.0%
2015	9,870	163.6%
2016	14,819	50.1%
2017*	5,000	-66.3%
2018*	10,000	100.0%

*2017 and 2018 are budget numbers.

**Traffic Improvement
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

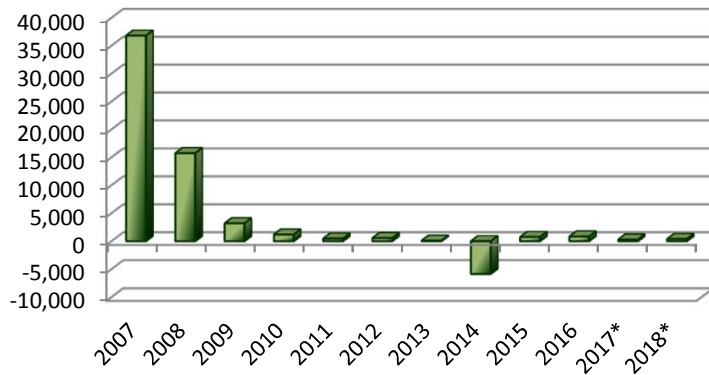
ACCOUNT TITLE: Interest Income
FUND: Traffic Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 26-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	36,803	
2008	15,745	-57.2%
2009	3,198	-79.7%
2010	1,190	-62.8%
2011	464	-61.0%
2012	567	22.2%
2013	103	-81.9%
2014	(5,854)	-5808.8%
2015	750	112.8%
2016	837	11.6%
2017*	300	-64.1%
2018*	400	33.3%

*2017 and 2018 are budget numbers.

**EDA Series 1991 Project
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

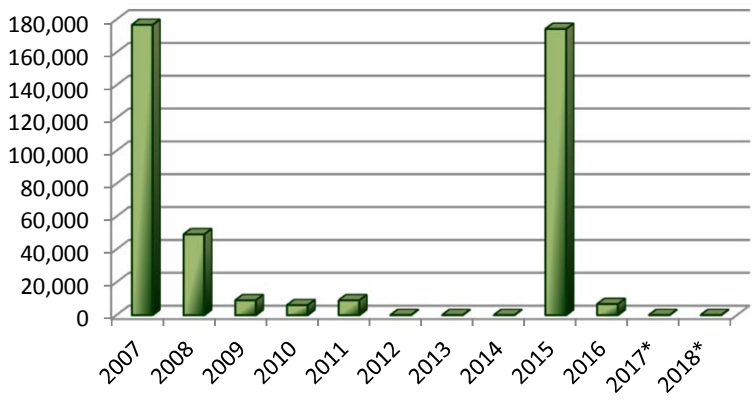
ACCOUNT TITLE: Sanitary Sewer Recapture
FUND: EDA Series 1991 Project
REVENUE TYPE: Charges for Services
ACCOUNT NO: 27-00-00-13-3424

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

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: When permits are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	176,714	
2008	49,125	-72.2%
2009	9,033	-81.6%
2010	6,034	-33.2%
2011	9,000	49.2%
2012	-	-100.0%
2013	-	-
2014	-	-
2015	174,241	-
2016	6,714	-96.1%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

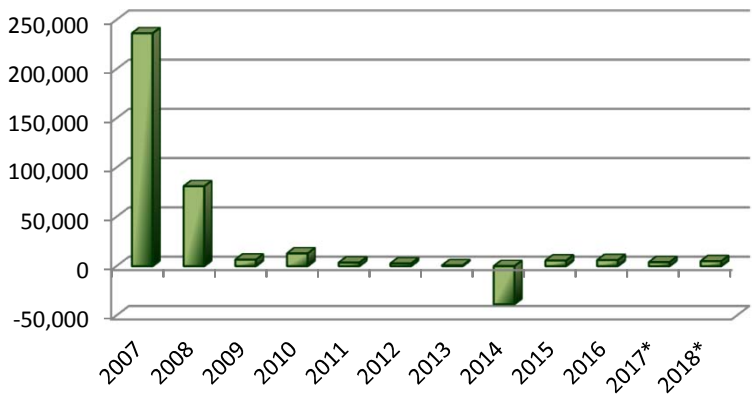
ACCOUNT TITLE: Interest Income
FUND: EDA Series 1991 Project
REVENUE TYPE: Investment Income
ACCOUNT NO: 27-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	236,327	
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	756	-71.6%
2014	(38,586)	-5206.9%
2015	5,651	114.6%
2016	6,127	8.4%
2017*	4,000	-34.7%
2018*	5,000	25.0%

*2017 and 2018 are budget numbers.

**Road Improvement
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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 municipal corporation or political subdivision thereof upon the privilege of using or consuming electricity acquired in a Purchase at Retail and used or consumed within the limit of the Village.

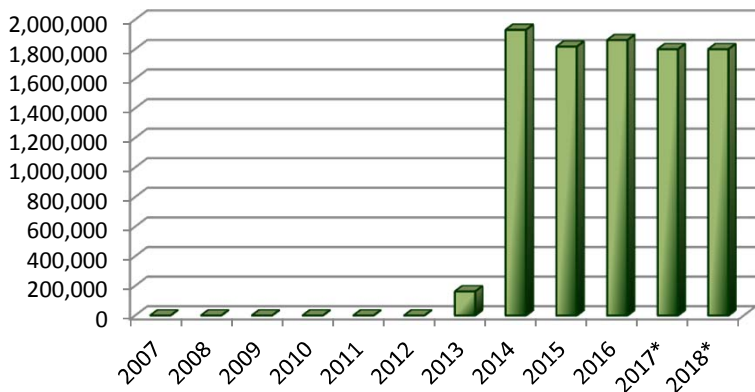
ACCOUNT TITLE: Electric Utility Tax
FUND: Road Improvement Fund
REVENUE TYPE: Taxes
ACCOUNT NO: 29-00-00-10-3118

LEGAL AUTHORIZATION FOR COLLECTION: Village Municipal Code Article 7, Section 13-11-2

COLLECTING AGENCY: "Tax Collector" means the Person delivering 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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	162,486	-
2014	1,931,072	1088.5%
2015	1,817,352	-5.9%
2016	1,861,754	2.4%
2017*	1,800,000	-3.3%
2018*	1,800,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

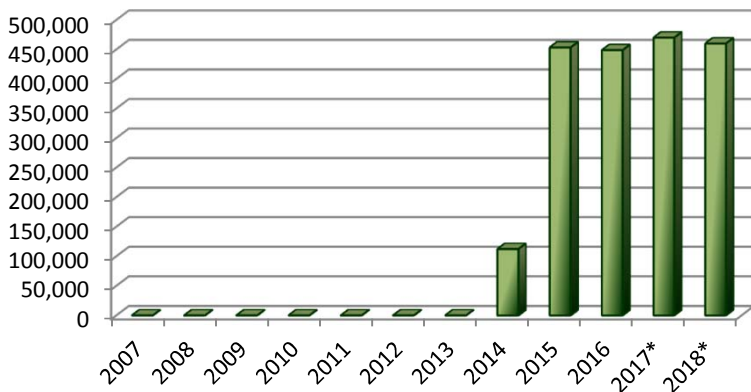
ACCOUNT TITLE: Municipal Motor Fuel Tax
FUND: Road Improvement Fund
REVENUE TYPE: Taxes
ACCOUNT NO: 29-00-00-10-3120

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	112,213	-
2015	453,333	304.0%
2016	448,780	-1.0%
2017*	470,000	4.7%
2018*	460,000	-2.1%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Federal and State agencies to assist the Village in offsetting expenditures related to road improvement projects: Hillcrest/Moon Lake, Bode/Harmon resurfacing project.

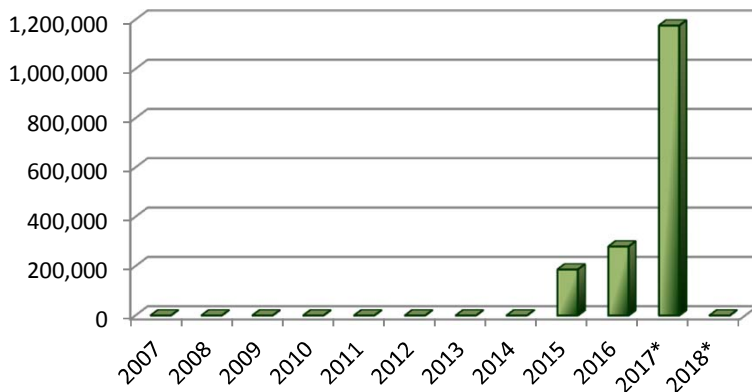
ACCOUNT TITLE: Road Improvement Grant
FUND: Road Improvement Fund
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 29-00-00-12-3305

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	186,570	-
2016	279,427	49.8%
2017*	1,176,000	320.9%
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

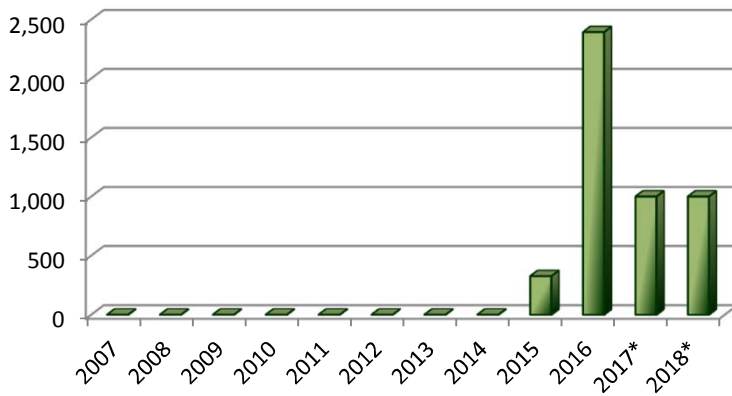
ACCOUNT TITLE: Interest Income
FUND: Road Improvement Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 29-00-00-15- 3601

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	326	-
2016	2,393	633.8%
2017*	1,000	-58.2%
2018*	1,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

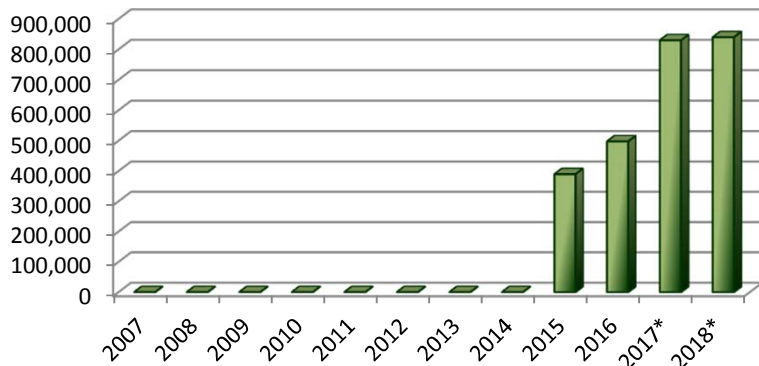
ACCOUNT TITLE: Reimbursements & Recoveries
FUND: Road Improvement Fund
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 29-00-00-16- 3701

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	389,857	-
2016	497,920	27.7%
2017*	830,000	66.7%
2018*	840,000	1.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

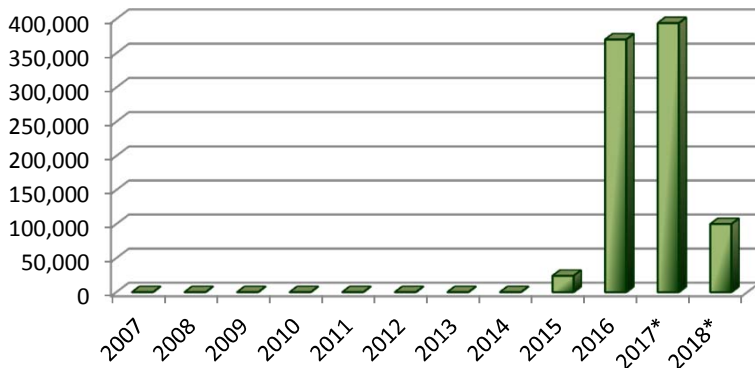
ACCOUNT TITLE: Transfer from General Fund
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3901

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	24,035	-
2016	370,000	1439.4%
2017*	394,000	6.5%
2018*	100,000	-74.6%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

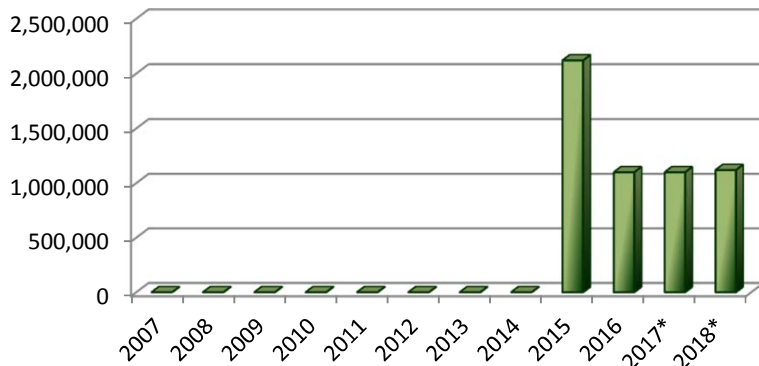
ACCOUNT TITLE: Transfer from MFT Fund
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3903

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	2,120,360	-
2016	1,100,000	-48.1%
2017*	1,100,000	0.0%
2018*	1,120,000	1.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

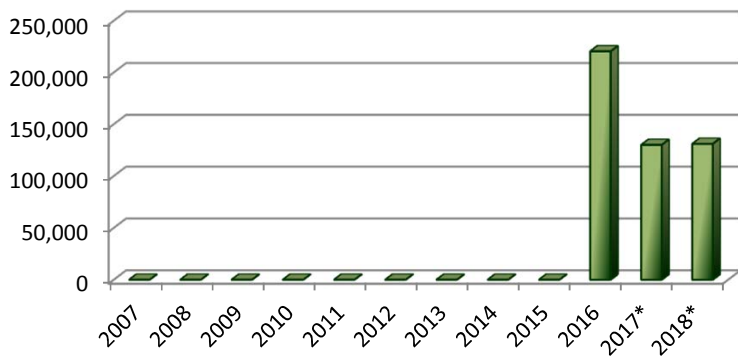
ACCOUNT TITLE: Transfer from CDBG Fund
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3904

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	220,372	-
2017*	130,000	-41.0%
2018*	131,000	0.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from EDA Series 1991 Project for various road improvements.

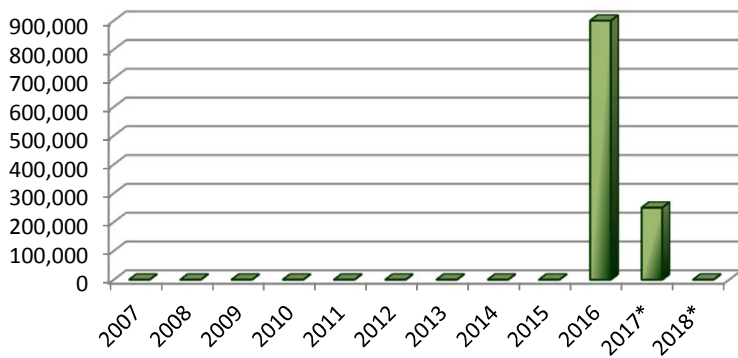
ACCOUNT TITLE: Transfer from EDA Series 1991
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3927

LEGAL AUTHORIZATION FOR COLLECTION: Operating budget

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly as expenses occur

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	900,000	-
2017*	250,000	-72.2%
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer from Western Area Road Improvement Fund for various street projects such as: Barrington Road Interchange, Barrington Bridge aesthetic, various road widening projects, and the I-90 Pedestrian overpass.

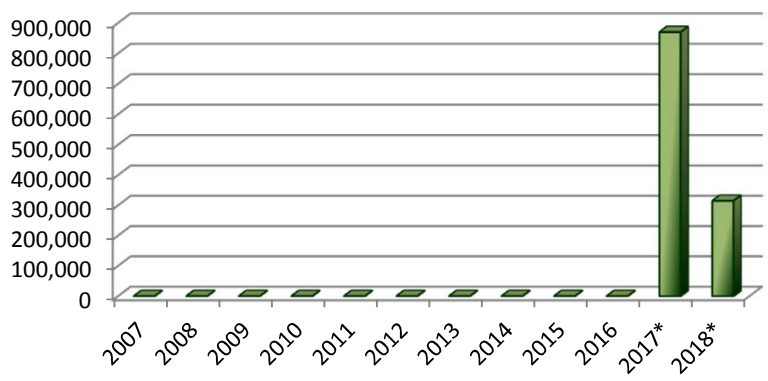
ACCOUNT TITLE: Transfer from Western Area Road Impact Fee
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3935

LEGAL AUTHORIZATION FOR COLLECTION: N/A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	870,000	-
2018*	315,000	-63.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This transfer is to fund a portion of the costs related to the reconstruction/resurfacing of Village roads using the revenues dedicated to capital projects.

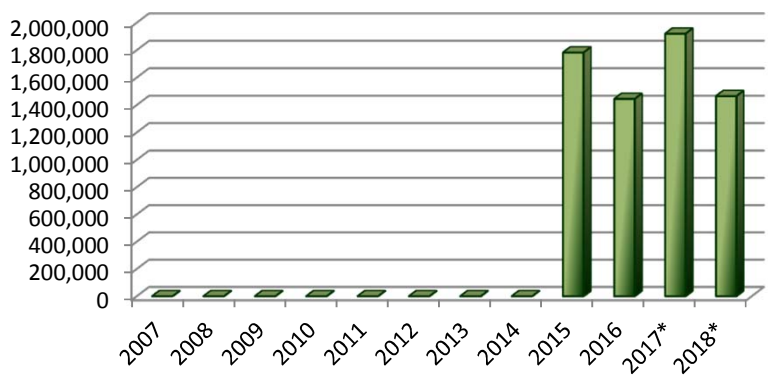
ACCOUNT TITLE: Transfer from Capital Improvements Fund
FUND: Road Improvement Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 29-00-00-18- 3936

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	1,782,860	-
2016	1,444,670	-19.0%
2017*	1,920,000	32.9%
2018*	1,465,000	-23.7%

*2017 and 2018 are budget numbers.

**Central Area Road Improvement
Impact Fee Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

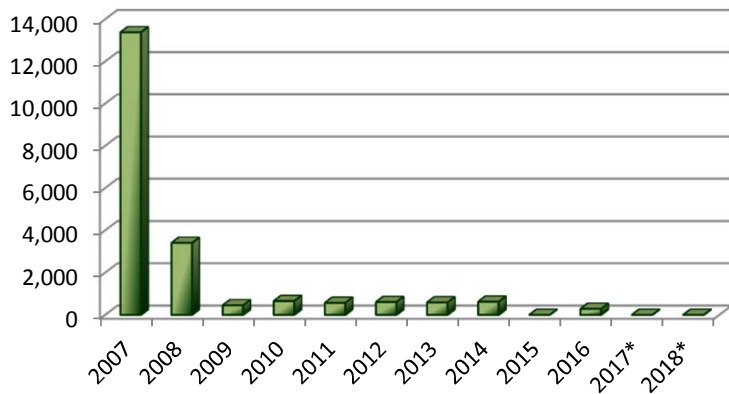
ACCOUNT TITLE:	Interest Income
FUND:	Central Area Road Improvement Impact Fee
REVENUE TYPE:	Investment Income
ACCOUNT NO:	30-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	13,379	
2008	3,406	-74.5%
2009	450	-86.8%
2010	654	45.2%
2011	568	-13.1%
2012	609	7.3%
2013	589	-3.4%
2014	623	5.8%
2015	-	-100.0%
2016	284	-
2017*	-	-
2018*	-	-

*2017 and 2018 are budget numbers.

Western Area Traffic Improvement Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

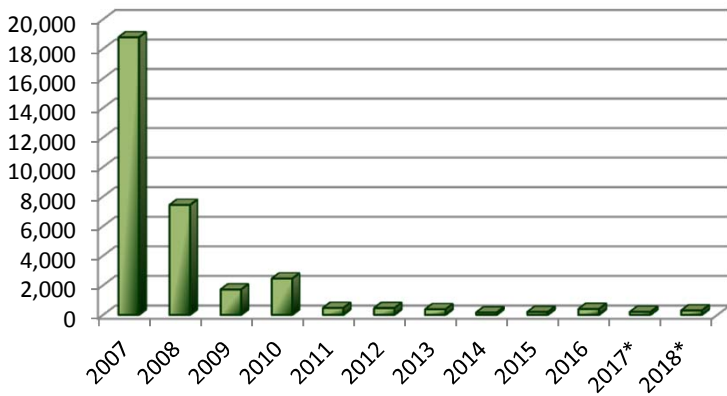
ACCOUNT TITLE: Interest Income
FUND: Western Area Traffic Improvement
REVENUE TYPE: Investment Income
ACCOUNT NO: 32-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	18,775	
2008	7,428	-60.4%
2009	1,715	-76.9%
2010	2,450	42.9%
2011	465	-81.0%
2012	460	-1.2%
2013	377	-17.9%
2014	162	-57.0%
2015	193	19.1%
2016	400	106.9%
2017*	200	-50.0%
2018*	300	50.0%

*2017 and 2018 are budget numbers.

**Western Area Road Improvement
Impact Fee Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

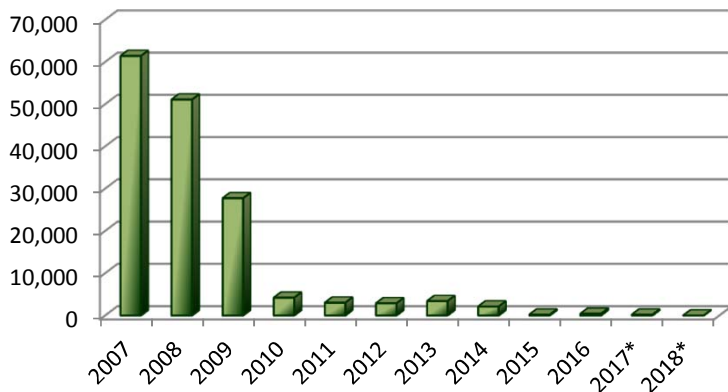
ACCOUNT TITLE:	Interest Income
FUND:	Western Area Rd Improvement Impact Fee
REVENUE TYPE:	Investment Income
ACCOUNT NO:	35-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	61,414	
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	3,404	18.4%
2014	2,117	-37.8%
2015	200	-90.5%
2016	418	108.8%
2017*	200	-52.1%
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds used for Barrington Road Interchange Project from Developer Impact Fees.

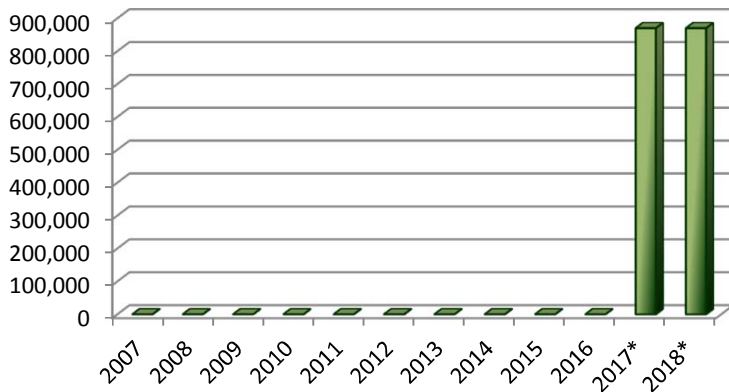
ACCOUNT TITLE: Road Usage Fees
FUND: Western Area Road Impact Fee
REVENUE TYPE: Road Usage Fee
ACCOUNT NO: 35-00-00-13-3433

LEGAL AUTHORIZATION FOR COLLECTION: N/A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As needed

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	870,000	-
2018*	870,000	0.0%

*2017 and 2018 are budget numbers.

**Capital Improvement
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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 subdivision thereof. A tax is imposed on the privilege 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. This revenue shall be used solely for capital improvements.

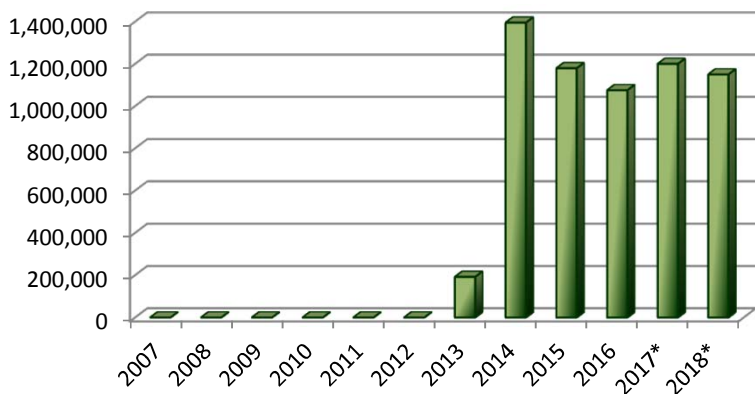
ACCOUNT TITLE:	Municipal Gas Use Tax
FUND:	Capital Improvements
REVENUE TYPE:	Taxes
ACCOUNT NO:	36-00-00-10-3119

LEGAL AUTHORIZATION FOR COLLECTION:	Village Municipal Code Article 12, Section 13-12-2
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COLLECTING AGENCY:	Any Public Utility providing natural gas service in the Village of Hoffman Estates
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COLLECTION SCHEDULE:	Due to the Village on the 20th of the month
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	192,100	-
2014	1,395,368	626.4%
2015	1,179,418	-15.5%
2016	1,075,161	-8.8%
2017*	1,200,000	11.6%
2018*	1,150,000	-4.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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, exclusive 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. This revenue shall be used solely for capital improvements.

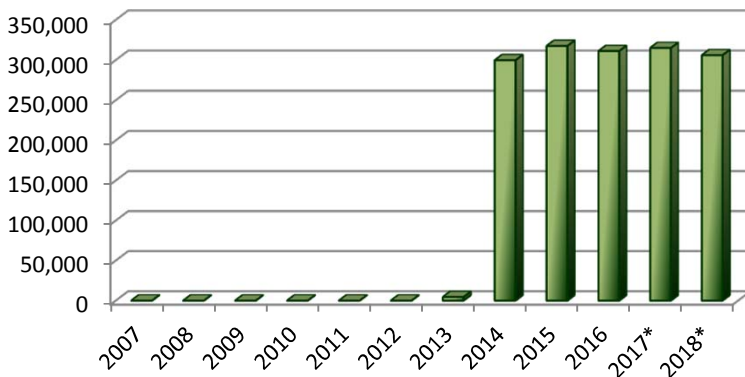
ACCOUNT TITLE: Packaged Liquor Tax
FUND: Capital Improvements
REVENUE TYPE: Taxes
ACCOUNT NO: 36-00-00-10-3121

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	4,515	-
2014	299,761	6539.2%
2015	317,575	5.9%
2016	311,167	-2.0%
2017*	315,000	1.2%
2018*	306,000	-2.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Funds received from Federal and State agencies to assist the Village in offsetting expenditures related to capital improvement projects: Federal grant for bicycle path improvements.

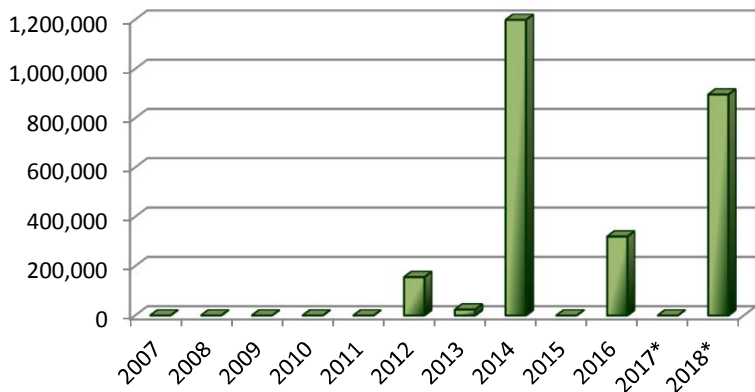
ACCOUNT TITLE: Grants
FUND: Capital Improvements
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 36-00-00-12- 3305

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	155,679	-
2013	24,148	-84.5%
2014	1,198,958	4864.9%
2015	-	-100.0%
2016	320,000	-
2017*	-	-
2018*	896,000	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

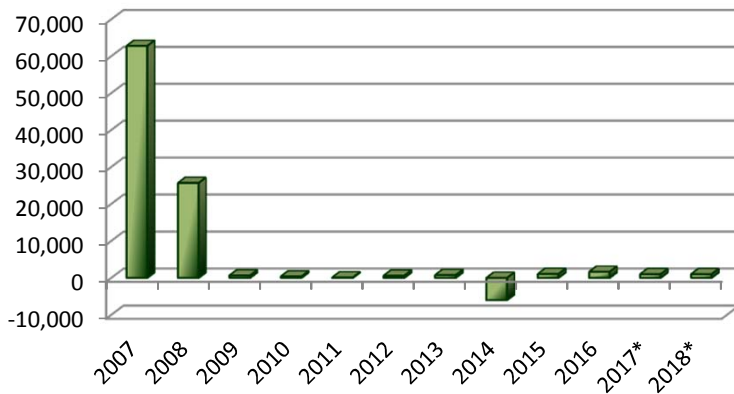
ACCOUNT TITLE: Interest Income
FUND: Capital Improvements
REVENUE TYPE: Investment Income
ACCOUNT NO: 36-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	62,773	
2008	25,661	-59.1%
2009	646	-97.5%
2010	371	-42.5%
2011	112	-69.8%
2012	593	429.3%
2013	747	26.0%
2014	(5,998)	-903.3%
2015	1,058	117.6%
2016	1,641	55.1%
2017*	1,000	-39.1%
2018*	1,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Amounts paid by other organizations, such as IDOT, Village of Schaumburg, developers, etc., to reimburse the Village for various expenses which include sidewalk improvements in 2015. This revenue also includes reimbursement from CDK for usage of Village Hall parking lot.

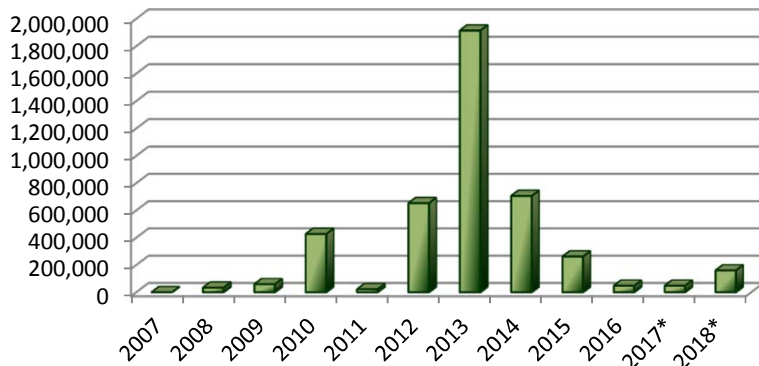
ACCOUNT TITLE: Reimbursements & Recoveries
FUND: Capital Improvements
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 36-00-00-16- 3701

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
2007	-	-
2008	34,006	-
2009	59,087	73.8%
2010	427,389	623.3%
2011	21,765	-94.9%
2012	653,575	2902.9%
2013	1,913,877	192.8%
2014	706,732	-63.1%
2015	262,169	-62.9%
2016	48,000	-81.7%
2017*	48,000	0.0%
2018*	159,940	233.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

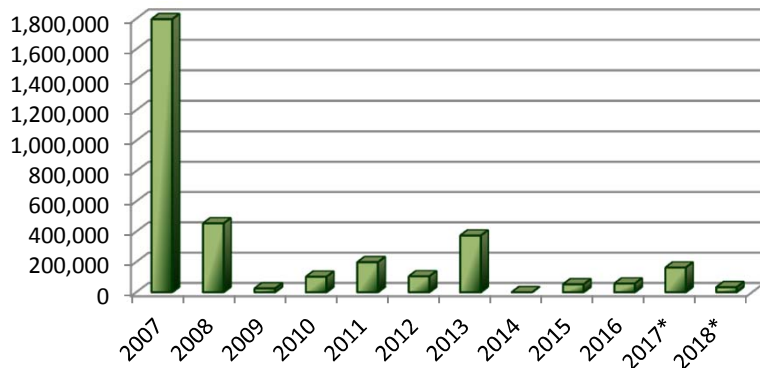
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,797,120	
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	373,996	256.2%
2014	-	-100.0%
2015	52,453	100.0%
2016	57,610	9.8%
2017*	162,800	182.6%
2018*	33,500	-79.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

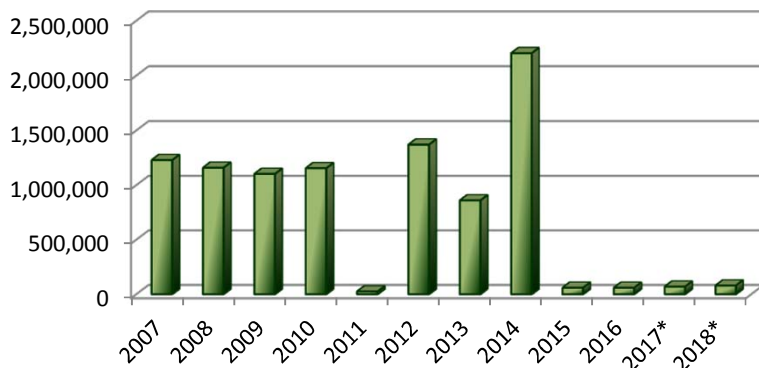
ACCOUNT TITLE: Transfer from MFT Fund
FUND: Capital Improvements
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 36-00-00-18- 3903

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
2007	1,230,000	
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	2,204,484	156.3%
2015	60,000	-97.3%
2016	60,000	0.0%
2017*	70,000	16.7%
2018*	80,000	14.3%

*2017 and 2018 are budget numbers.

**Capital Vehicle & Equipment
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

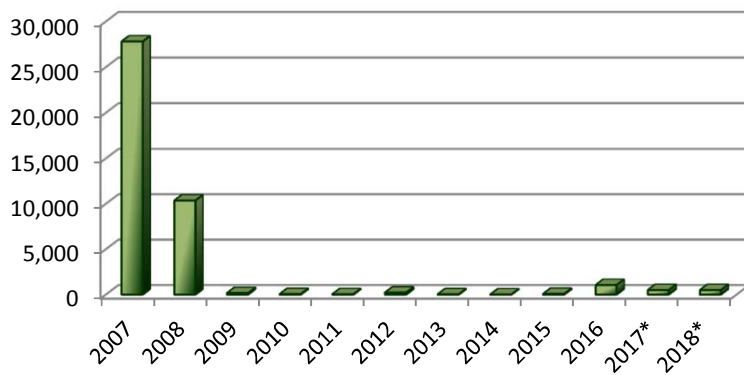
ACCOUNT TITLE: Interest Income
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Investment Income
ACCOUNT NO: 37-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	27,811	
2008	10,358	-62.8%
2009	168	-98.4%
2010	52	-69.0%
2011	40	-23.1%
2012	224	459.7%
2013	33	-85.1%
2014	16	-51.5%
2015	73	350.8%
2016	1,052	1344.7%
2017*	500	-52.5%
2018*	500	0.0%

*2016 and 2017 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly operating transfer from General Fund for capital vehicle and equipment projects such as: Tornado siren replacement and vehicles for Police and Fire.

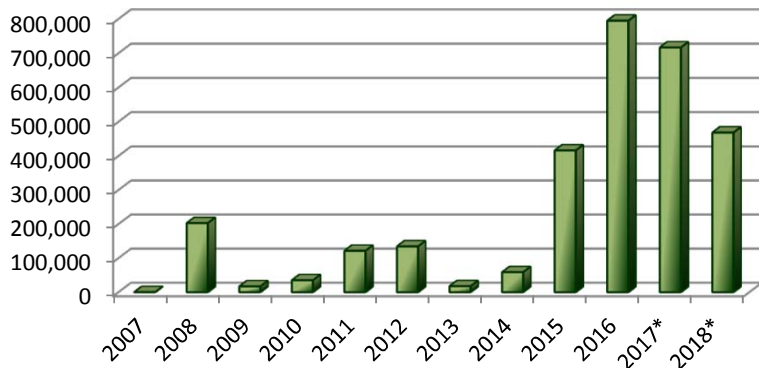
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 37-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	
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	17,500	-87.0%
2014	58,600	234.9%
2015	416,115	100.0%
2016	794,940	91.0%
2017*	716,800	-9.8%
2018*	468,370	-34.7%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from Asset Seizure Fund for capital purchases.

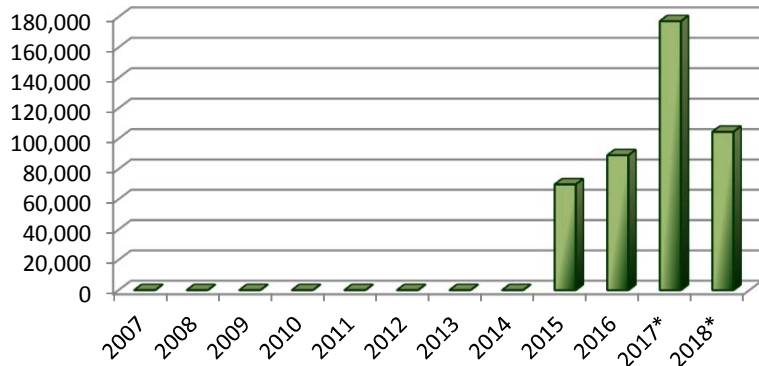
ACCOUNT TITLE: Transfer from Asset Seizure Fund
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 37-00-00-18- 3908

LEGAL AUTHORIZATION FOR COLLECTION: Operating budget

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	69,880	-
2016	89,130	27.5%
2017*	177,210	98.8%
2018*	104,530	-41.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

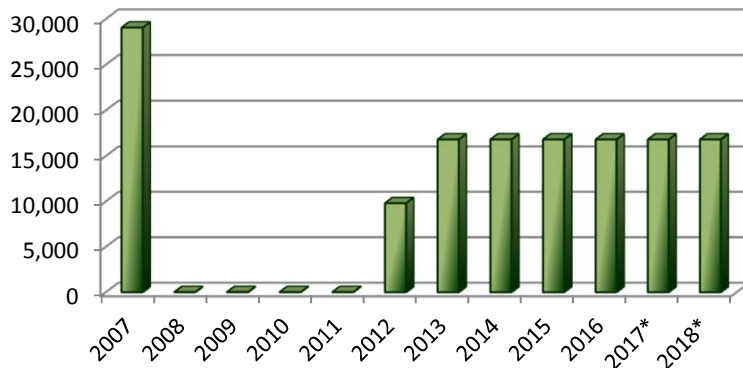
ACCOUNT TITLE: Transfer from Water Fund
FUND: Capital Vehicle & Equipment
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 37-00-00-18- 3940

LEGAL AUTHORIZATION FOR COLLECTION:

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

COLLECTION SCHEDULE: These operating transfers occur when the underlying capital purchase occurs

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	29,050	
2008	-	-100.0%
2009	-	-
2010	-	-
2011	-	-
2012	9,800	100.0%
2013	16,800	71.4%
2014	16,800	0.0%
2015	16,800	0.0%
2016	16,800	0.0%
2017*	16,800	0.0%
2018*	16,800	0.0%

*2017 and 2018 are budget numbers.

**Capital Replacement
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

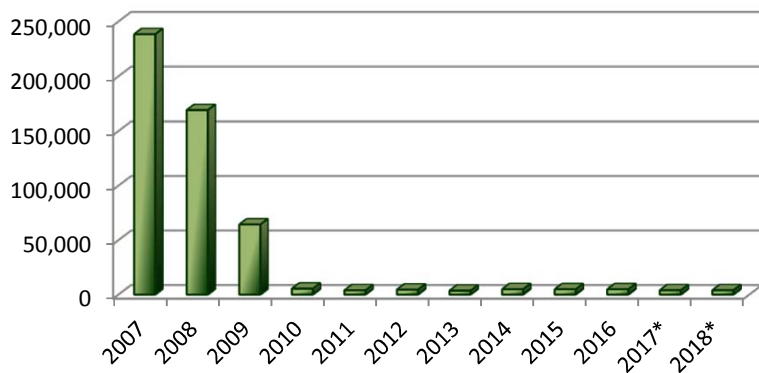
ACCOUNT TITLE: Interest Income
FUND: Capital Replacement
REVENUE TYPE: Interest Income
ACCOUNT NO: 38-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	238,377	
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	3,583	-21.7%
2014	4,943	38.0%
2015	4,841	-2.1%
2016	4,859	0.4%
2017*	4,000	-17.7%
2018*	4,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer from the General Fund for various department equipment, including the SCBA replacement and a new CAD system.

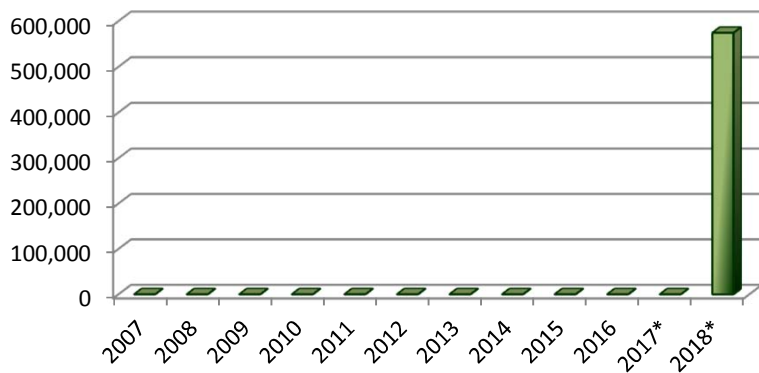
ACCOUNT TITLE: Transfer from General Fund
FUND: Capital Replacement
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 38-00-00-18- 3901

LEGAL AUTHORIZATION FOR COLLECTION: N/A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Operating transfers occur when underlying expense occurs

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	-	-
2018*	574,330	-

*2017 and 2018 are budget numbers.

Storm Water Management Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

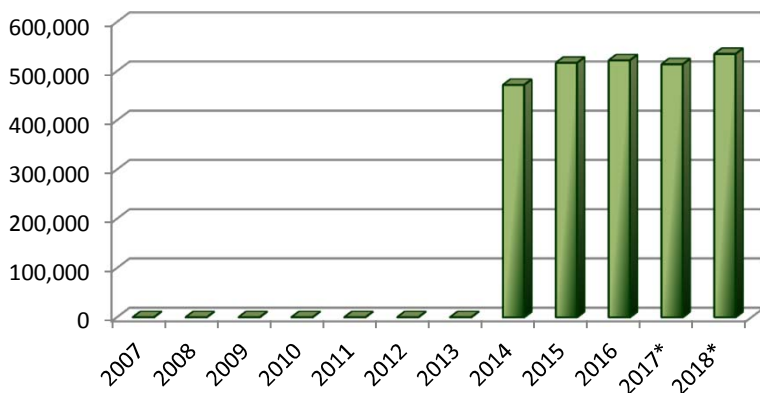
ACCOUNT TITLE: Storm Water Utility Fee
FUND: Storm Water Management Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 42-00-00-12-3457

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	471,954	-
2015	516,844	9.5%
2016	521,927	1.0%
2017*	514,000	-1.5%
2018*	535,000	4.1%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

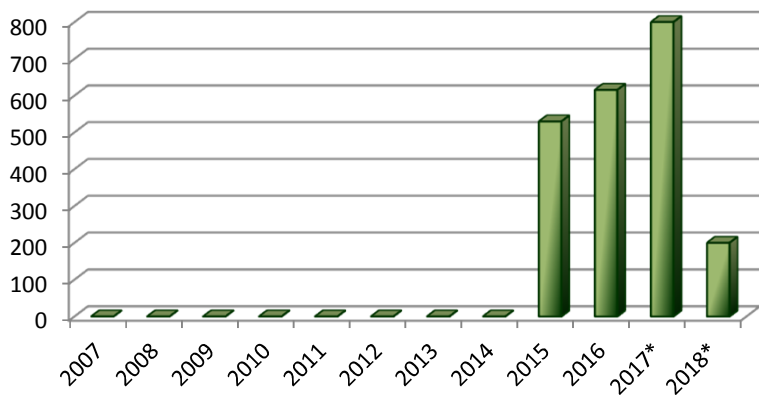
ACCOUNT TITLE: Interest Income
FUND: Storm Water Management Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 42-00-00-15-3601

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	530	-
2016	616	16.2%
2017*	800	29.9%
2018*	200	-75.0%

*2017 and 2018 are budget numbers.

**2015 Capital Project
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

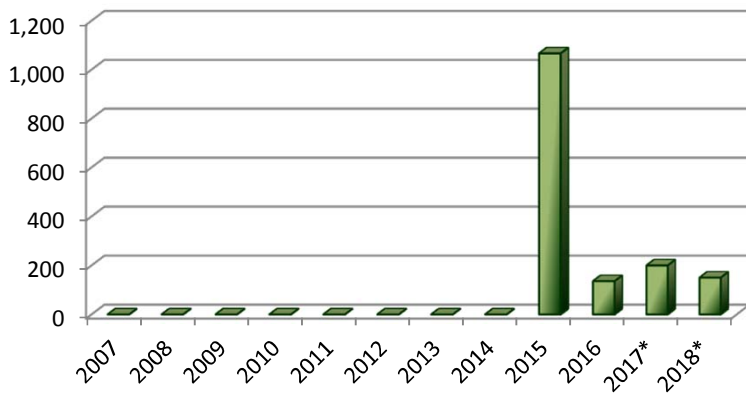
ACCOUNT TITLE: Interest Income
FUND: 2015 Capital Project Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 64-00-00-15-3601

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	1,066	-
2016	136	-87.3%
2017*	200	47.4%
2018*	150	-25.0%

*2017 and 2018 are budget numbers.

Enterprise Funds

**Waterworks and Sewerage
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

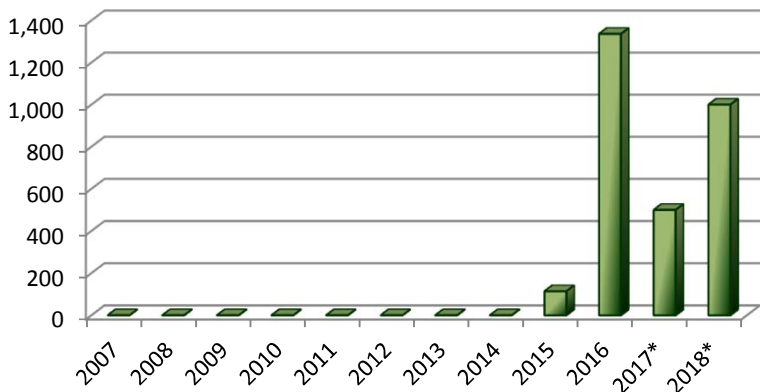
ACCOUNT TITLE: 2015 Bond Interest
FUND: Waterworks and Sewerage
REVENUE TYPE: Investment Income
ACCOUNT NO: 40-00-74-15-3601

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	114	-
2016	1,336	1071.6%
2017*	500	-62.6%
2018*	1,000	100.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Residential and commercial users are charged monthly based upon the base rate schedule and the amount of water consumption, as shown on the water meters. Residential users are currently charged a base rate of \$6.19 plus the consumption rate of \$11.11/1,000 gallons used. Commercial users are charged based on the diameter of water service plus the consumption rate of \$11.11/1,000 gallons used. Large increase in 2012 is due to the City of Chicago rate increase.

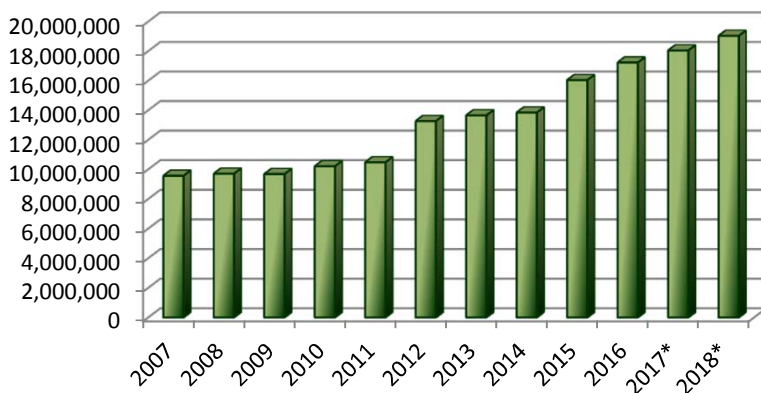
ACCOUNT TITLE: Water/Sewer Charges
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3425

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
2007	9,568,386	
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	13,653,862	2.9%
2014	13,844,343	1.4%
2015	16,038,547	15.8%
2016	17,231,484	7.4%
2017*	18,043,000	4.7%
2018*	19,035,000	5.5%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

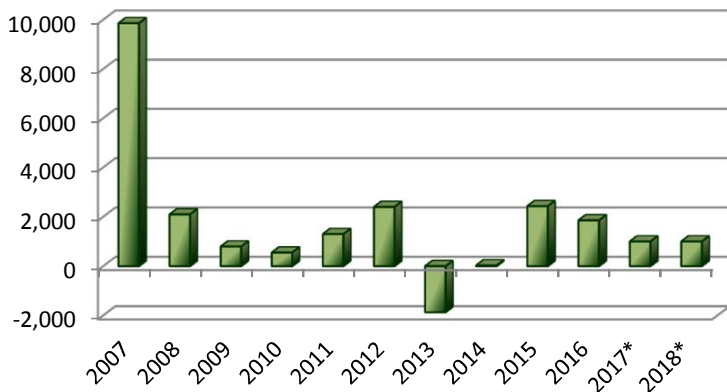
ACCOUNT TITLE: Sale of Water Construction
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3426

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
2007	9,857	
2008	2,098	-78.7%
2009	794	-62.2%
2010	551	-30.6%
2011	1,300	135.9%
2012	2,399	84.6%
2013	(1,870)	-177.9%
2014	30	101.6%
2015	2,433	8010.0%
2016	1,857	-23.7%
2017*	1,000	-46.1%
2018*	1,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

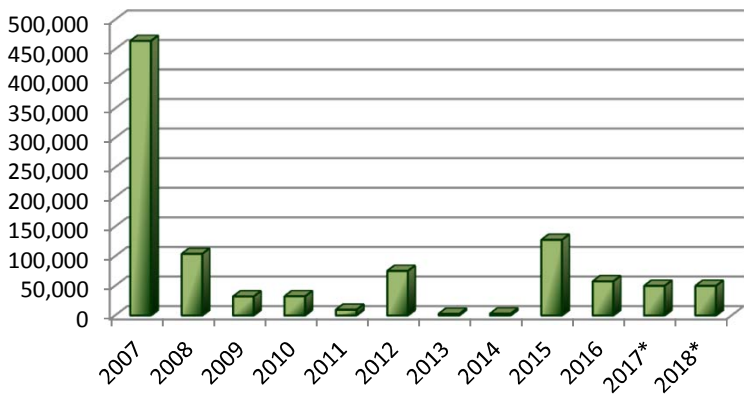
ACCOUNT TITLE: Connection Tap on Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3427

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
2007	464,183	
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	2,739	-96.4%
2014	3,016	10.1%
2015	127,732	4135.9%
2016	57,680	-54.8%
2017*	50,000	-13.3%
2018*	50,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

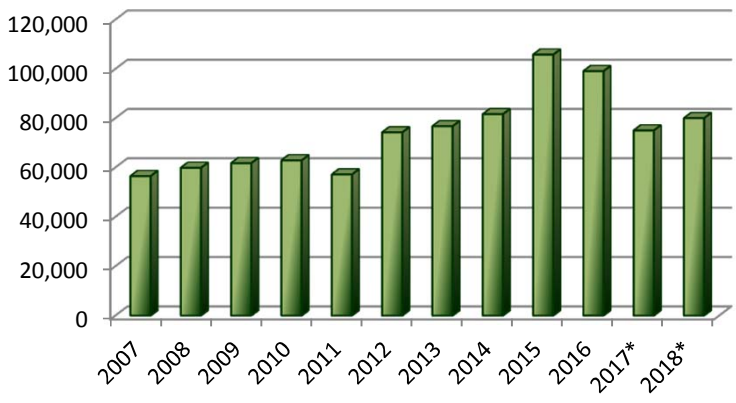
ACCOUNT TITLE: Penalty Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3428

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
2007	56,481	
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	76,717	3.4%
2014	81,595	6.4%
2015	105,771	29.6%
2016	99,078	-6.3%
2017*	75,000	-24.3%
2018*	80,000	6.7%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

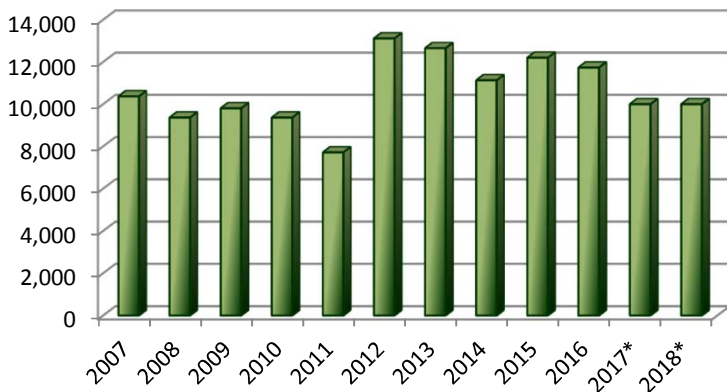
ACCOUNT TITLE: Turn On Fees
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3429

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

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: As required

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	10,370	
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	12,650	-3.5%
2014	11,130	-12.0%
2015	12,201	9.6%
2016	11,735	-3.8%
2017*	10,000	-14.8%
2018*	10,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

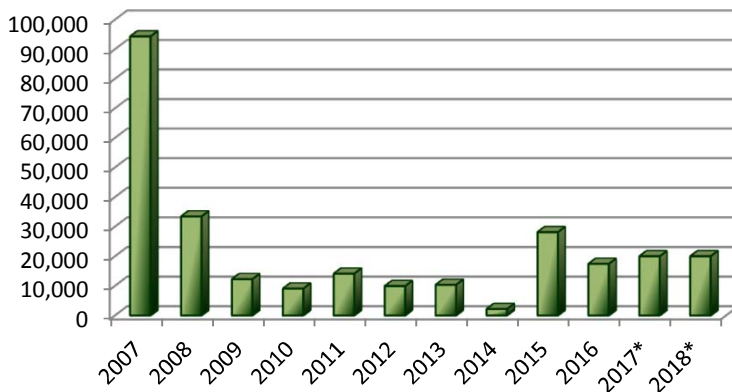
ACCOUNT TITLE: Meter Sales
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3430

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

COLLECTING AGENCY: Village of Hoffman Estates, Code Enforcement Division

COLLECTION SCHEDULE: As permit are issued

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	94,341	
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	10,357	4.2%
2014	2,180	-79.0%
2015	28,155	1191.8%
2016	17,438	-38.1%
2017*	20,000	14.7%
2018*	20,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

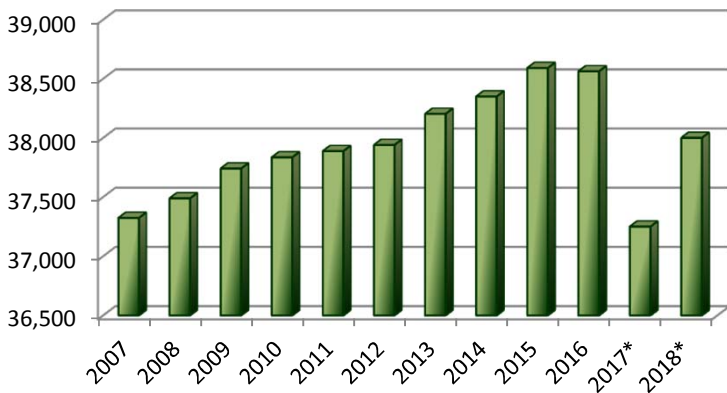
ACCOUNT TITLE: Cross Connection Fee
FUND: Waterworks and Sewerage
REVENUE TYPE: Charges for Services
ACCOUNT NO: 40-40-00-13 3446

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
2007	37,323	
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	38,203	0.7%
2014	38,350	0.4%
2015	38,591	0.6%
2016	38,563	-0.1%
2017*	37,250	-3.4%
2018*	38,000	2.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

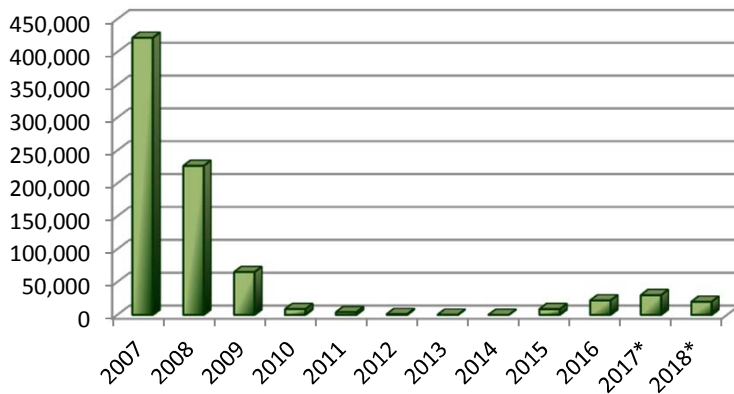
ACCOUNT TITLE: Interest Income
FUND: Waterworks and Sewerage
REVENUE TYPE: Investment Income
ACCOUNT NO: 40-40-00-15- 3601

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
2007	421,656	
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	301	-75.7%
2014	33	-89.1%
2015	8,738	26493.1%
2016	21,921	150.9%
2017*	30,000	36.9%
2018*	20,000	-33.3%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village is reimbursed for various expenses related to the Waterworks and Sewerage Fund. Such items often include damage to fire hydrants and unrefunded deposits received from landscapers for the use of meter chambers and wrenches. The large revenue in FY 2010 was a reimbursement received from a neighboring community for a joint sanitary sewer project.

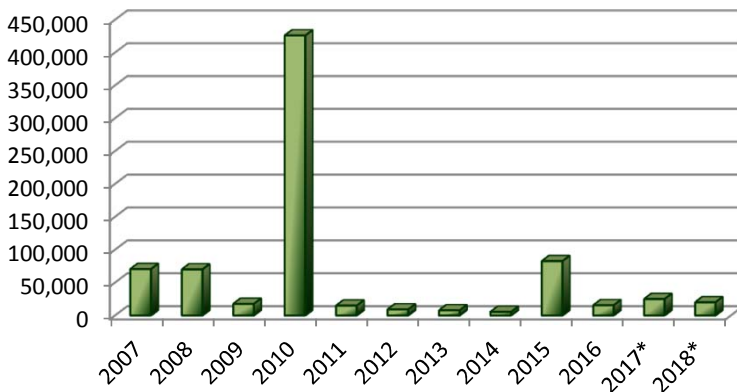
ACCOUNT TITLE: Reimbursement & Recoveries
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3701

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
2007	70,596	
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	7,788	-14.9%
2014	5,409	-30.6%
2015	82,688	1428.8%
2016	15,472	-81.3%
2017*	25,000	61.6%
2018*	20,000	-20.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

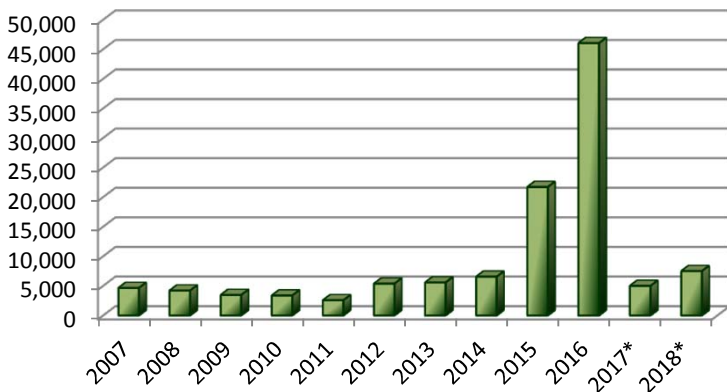
ACCOUNT TITLE: Miscellaneous Revenue
FUND: Waterworks and Sewerage
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 40-40-00-16- 3706

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
2007	4,655	
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	5,575	3.6%
2014	6,555	17.6%
2015	21,705	231.1%
2016	46,043	112.1%
2017*	5,000	-89.1%
2018*	7,500	50.0%

*2017 and 2018 are budget numbers.

**Sears Centre Operating
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Tax of 2% of the purchase price of prepared foods and alcoholic liquor at retail at any prepared foods facility or alcoholic liquor facility within the Village. 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 among several funds.

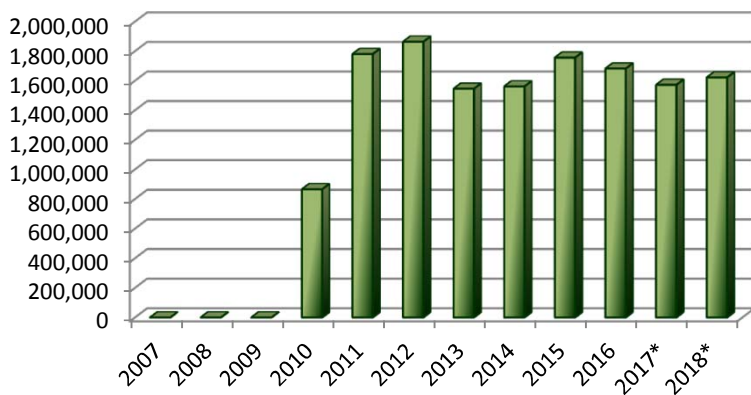
ACCOUNT TITLE: Food & Beverage Tax
FUND: Sears Centre Operating Fund
REVENUE TYPE: Taxes
ACCOUNT NO: 41-00-00-10- 3107

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
2007	-	-
2008	-	-
2009	-	-
2010	865,658	-
2011	1,780,237	105.7%
2012	1,863,460	4.7%
2013	1,545,737	-17.1%
2014	1,561,260	4.2%
2015	1,756,004	1.5%
2016	1,682,048	-4.2%
2017*	1,571,900	-6.5%
2018*	1,622,000	3.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

An amusement and entertainment surcharge of 6% on the admission fee or charge is imposed upon every amusement and entertainment patron for the privilege of admission to any amusement and entertainment in the Village except that the surcharge for any licensed concert presented in an outdoor venue shall be 4%. Amusement or entertainment includes any amusement device or any athletic contest, event, activity, exhibition, performance, presentation or show for

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

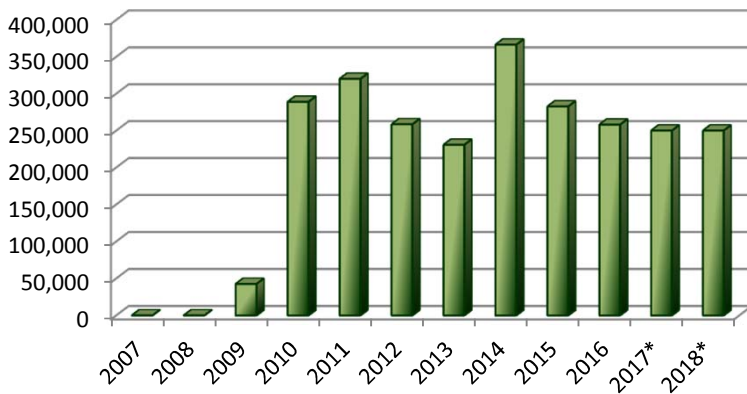
entertainment purposes which is exhibited or staged in the Village. This tax was imposed beginning October of 2006. In 2009, for entertainment related to the Sears Centre Arena, 50% of the revenue was recorded here and the other 50% to the General Fund. Beginning in 2010, this account collects all entertainment 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
2007	-	-
2008	-	-
2009	42,580	-
2010	288,903	578.5%
2011	320,079	10.8%
2012	258,539	-19.2%
2013	230,760	-10.7%
2014	366,372	58.8%
2015	282,702	-22.8%
2016	258,115	-8.7%
2017*	250,000	-3.1%
2018*	250,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This revenue is the amount of sales taxes collected for food and beverage sales at the arena.

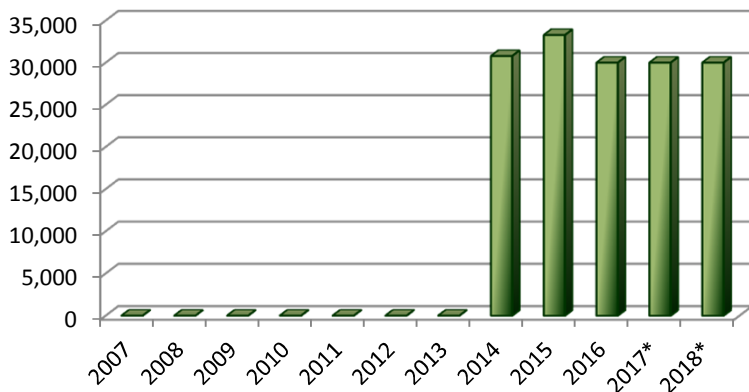
ACCOUNT TITLE: Sales Tax
FUND: Sears Centre Operating Fund
REVENUE TYPE: Taxes
ACCOUNT NO: 41-00-00-12-3301

LEGAL AUTHORIZATION FOR COLLECTION: N/A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	30,785	-
2015	33,273	8.1%
2016	30,000	-9.8%
2017*	30,000	0.0%
2018*	30,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village will received 5% of the handle (total amount wagered) for each video gaming terminal within the Village.

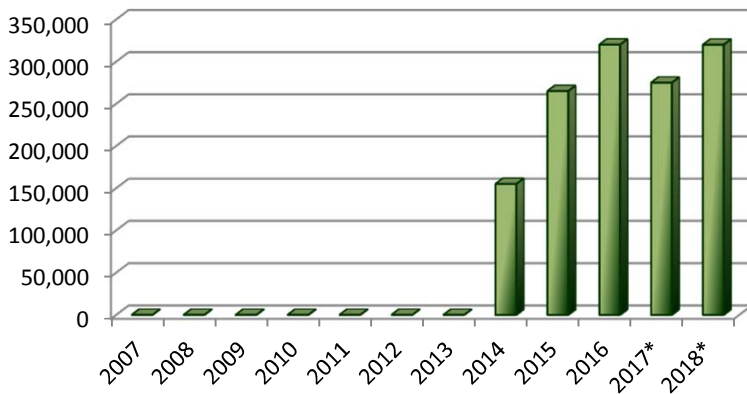
ACCOUNT TITLE: Video Gaming Tax
FUND: Sears Centre Operating Fund
REVENUE TYPE: Taxes
ACCOUNT NO: 41-00-00-12- 3328

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	154,933	-
2015	265,023	71.1%
2016	320,120	20.8%
2017*	275,000	-14.1%
2018*	320,000	16.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Village has lease agreements with several communication companies for broadcasting and cell phone equipment on the Sears Centre property.

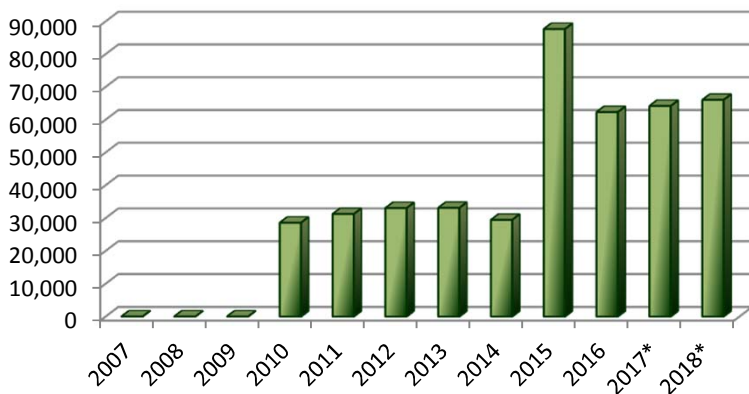
ACCOUNT TITLE: Lease Payments
FUND: Sears Centre Operating Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 41-00-00-13- 3414

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
2007	-	-
2008	-	-
2009	-	-
2010	28,584	-
2011	31,216	9.2%
2012	33,026	5.8%
2013	33,090	0.2%
2014	29,445	-11.0%
2015	87,642	197.6%
2016	62,302	-28.9%
2017*	64,170	3.0%
2018*	66,020	2.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

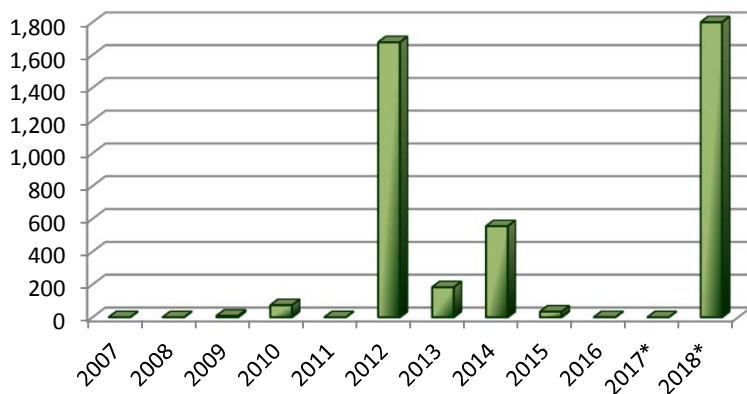
ACCOUNT TITLE: Interest Income
FUND: Sears Centre Operating Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 41-00-00-15- 3601

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
2007	-	-
2008	-	-
2009	9	-
2010	74	722.2%
2011	-	-100.0%
2012	1,678	-
2013	183	-89.1%
2014	555	203.2%
2015	34	-93.8%
2016	1	-98.1%
2017*	-	-100.0%
2018*	1,800	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

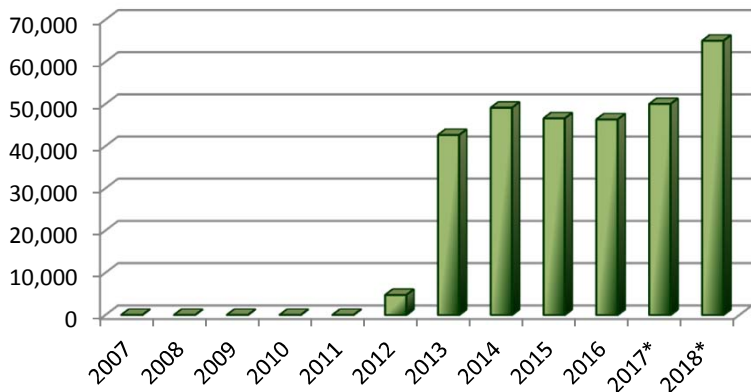
ACCOUNT TITLE: OTB Local Share Revenue
FUND: Sears Centre Operating Fund
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 41-00-00-16-3735

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	4,744	-
2013	42,641	798.8%
2014	49,112	15.2%
2015	46,589	-5.1%
2016	46,335	-0.5%
2017*	50,000	7.9%
2018*	65,000	30.0%

*2017 and 2018 are budget numbers.

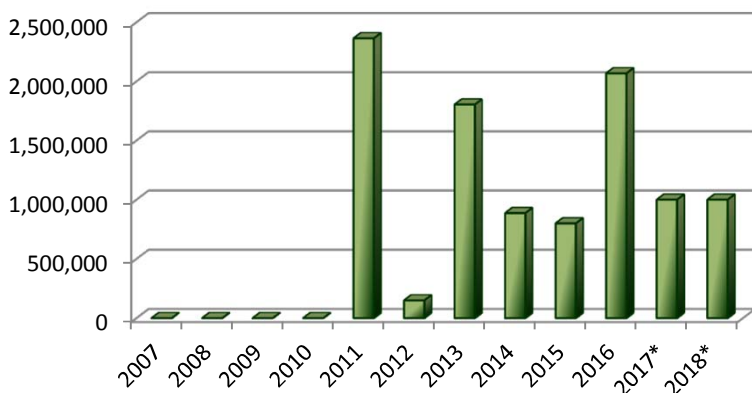
VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Operating transfer from the General Fund for various projects, upgrades and equipment.

ACCOUNT TITLE: Transfer from General Fund
FUND: Sears Centre Operating Fund
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 41-00-00-18-3901

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	2,364,270	-
2012	150,000	-93.7%
2013	1,804,127	1102.8%
2014	886,653	-50.9%
2015	800,000	-9.8%
2016	2,067,727	158.5%
2017*	1,000,000	-51.6%
2018*	1,000,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Various events held at the Sears Centre Arena throughout the year, such as the Windy City Bulls, concerts, sporting events, circus etc.

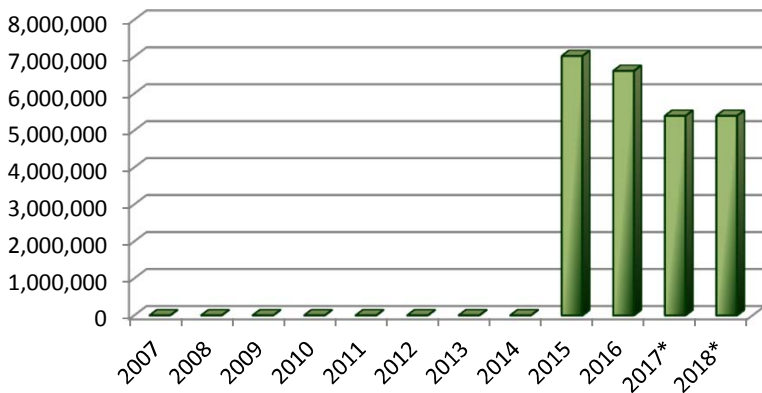
ACCOUNT TITLE: Event Income
FUND: Sears Centre Activity
REVENUE TYPE: Charges for Services
ACCOUNT NO: 43-00-00-13-3455

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Sears Centre/Spectra Management

COLLECTION SCHEDULE: As events take place

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	7,017,433	-
2016	6,614,103	-5.7%
2017*	5,395,640	-18.4%
2018*	5,395,640	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

This is revenue from sales related to advertising, suite rental and other premium sales for the Sears Centre Arena. This revenue was previously recorded in Fund 41.

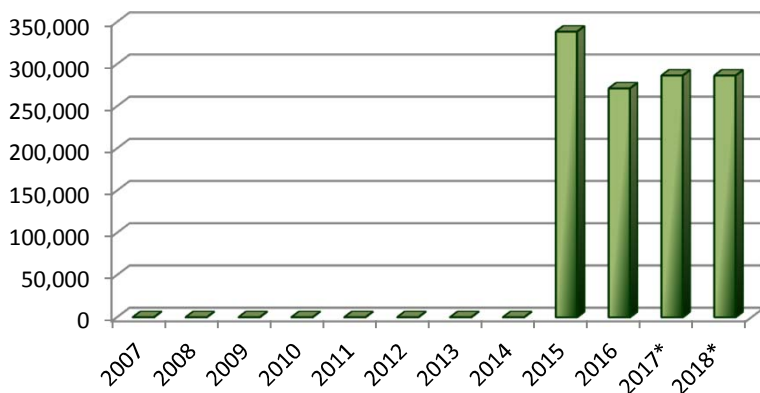
ACCOUNT TITLE: Premium/Other Income
FUND: Sears Centre Activity
REVENUE TYPE: Charges for Services
ACCOUNT NO: 43-00-00-13-3456

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Sears Centre Arena/Spectra Management

COLLECTION SCHEDULE: Funds collected and recorded monthly.

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	338,526	-
2016	271,127	-19.9%
2017*	286,440	5.6%
2018*	286,440	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Monthly transfer for various operating expenses.

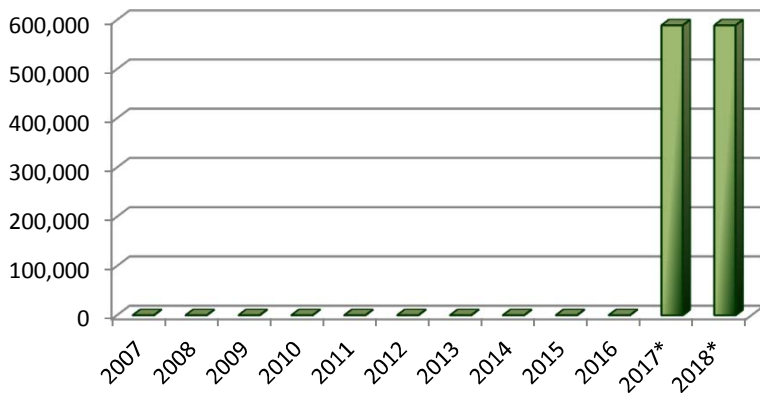
ACCOUNT TITLE: Transfer from Sears Centre
FUND: Sears Centre Activity
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 43-00-00-18-3941

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
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	589,180	-
2018*	589,180	0.0%

*2017 and 2018 are budget numbers.

Internal Funds

Insurance Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

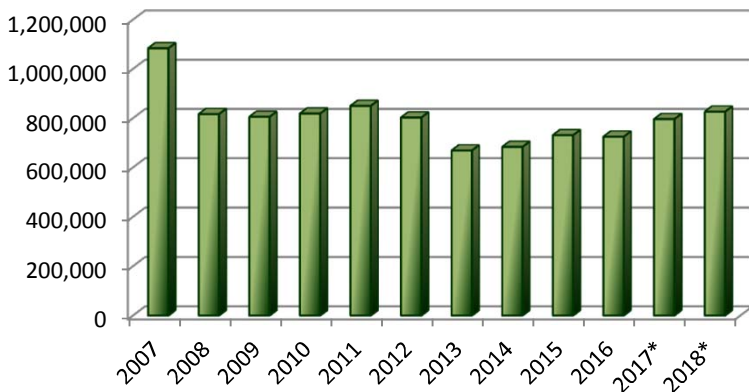
ACCOUNT TITLE: Liability Insurance Charges
FUND: Insurance Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 46-70-00-13- 3438

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
2007	1,083,730	
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	668,790	-16.7%
2014	683,280	2.2%
2015	730,700	6.9%
2016	724,700	-0.8%
2017*	796,210	9.9%
2018*	826,210	3.8%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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.

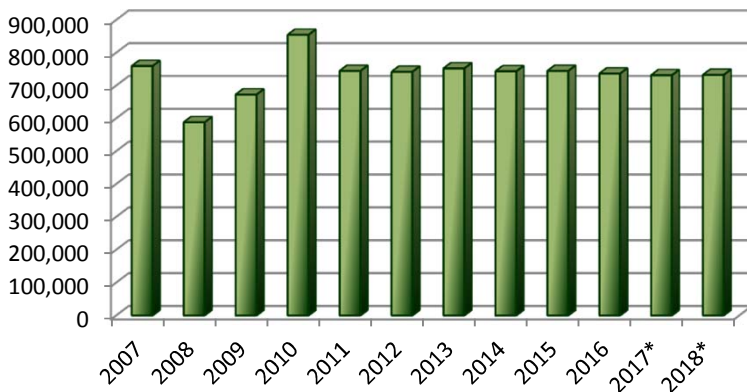
ACCOUNT TITLE: Workers' Compensation Charges
FUND: Insurance Fund
REVENUE TYPE: Charges for Services
ACCOUNT NO: 46-70-00-13- 3439

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
2007	759,290	
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%
2015	744,360	0.1%
2016	736,360	-1.2%
2017*	731,250	-1.2%
2018*	732,250	-1.2%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

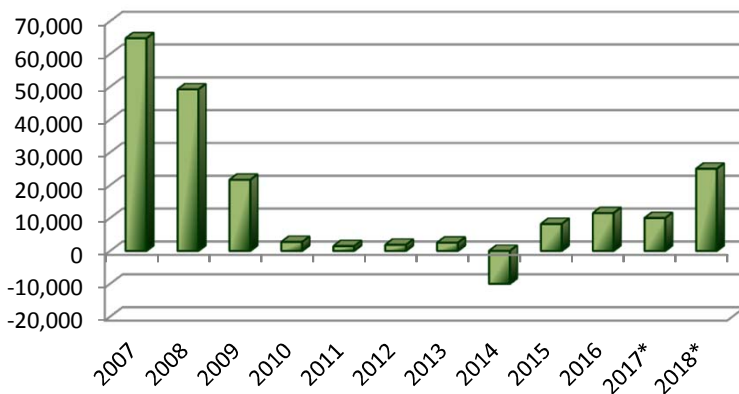
ACCOUNT TITLE: Interest Income
FUND: Insurance Fund
REVENUE TYPE: Investment Income
ACCOUNT NO: 46-70-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	64,784	
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	2,501	34.1%
2014	(10,029)	-501.0%
2015	8,206	181.8%
2016	11,506	40.2%
2017*	10,000	-13.1%
2018*	25,000	150.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

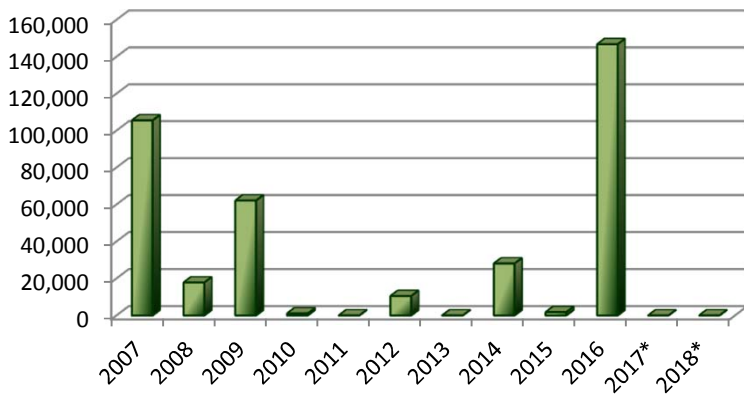
ACCOUNT TITLE: Reimbursement & Recoveries
FUND: Insurance Fund
REVENUE TYPE: Miscellaneous
ACCOUNT NO: 46-70-00-16- 3701

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
2007	105,521	
2008	17,821	-83.1%
2009	62,132	248.7%
2010	1,082	-98.3%
2011	-	-100.0%
2012	10,503	-
2013	-	-100.0%
2014	28,090	167.5%
2015	1,789	-93.6%
2016	146,783	8105.7%
2017*	-	-100.0%
2018*	-	-

*2017 and 2018 are budget numbers.

**Information Systems
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

In order to provide financing for Information Systems expenditures, all of the various Village departments are billed monthly and the funds are transferred into the IS Fund through this revenue account. The monthly amounts are derived from the annual budget figure for the current year.

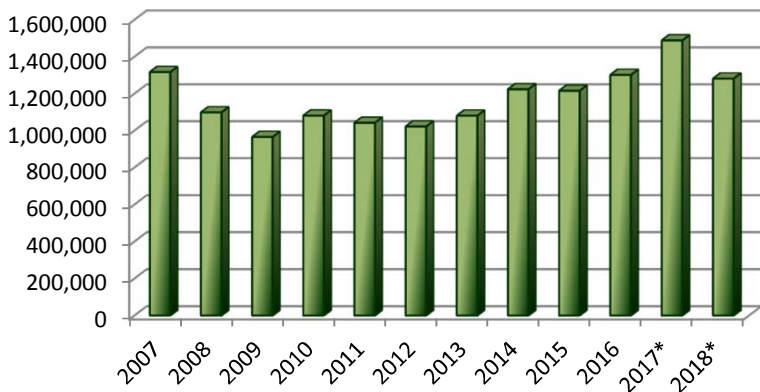
ACCOUNT TITLE: Information Systems User Charges
FUND: Information Systems
REVENUE TYPE: Charges for Services
ACCOUNT NO: 47-00-00-13- 3434

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
2007	1,316,420	
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%
2015	1,215,360	-0.7%
2016	1,301,240	7.1%
2017*	1,488,080	14.4%
2018*	1,281,190	-13.9%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

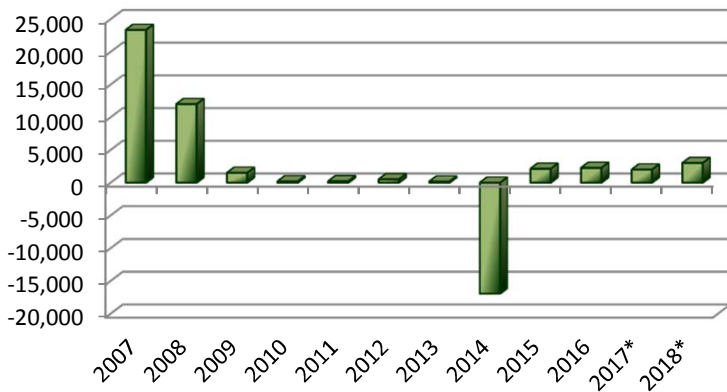
ACCOUNT TITLE: Interest Income
FUND: Information Systems
REVENUE TYPE: Investment Income
ACCOUNT NO: 47-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	23,356	
2008	12,008	-48.6%
2009	1,498	-87.5%
2010	201	-86.6%
2011	214	6.5%
2012	518	141.9%
2013	172	-66.8%
2014	(16,925)	-9939.9%
2015	2,122	112.5%
2016	2,253	6.2%
2017*	2,000	-11.2%
2018*	3,000	50.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The Illinois Municipal Retirement Fund (IMRF) expense associated with salaries recorded to the Information Systems Fund is 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.

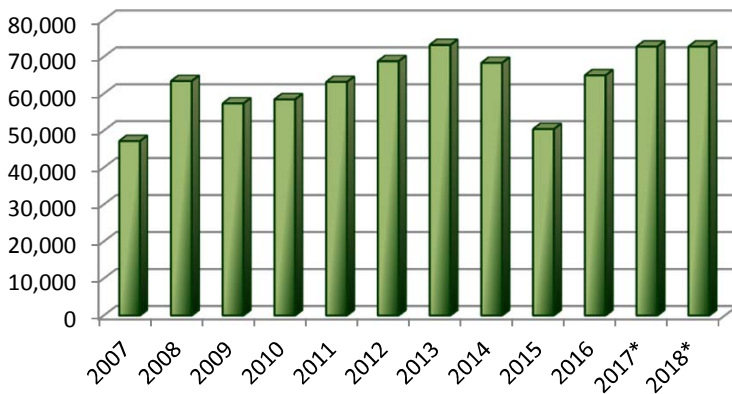
ACCOUNT TITLE: Transfer from General Fund
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3901

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
2007	47,157	
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	73,189	6.4%
2014	68,339	-6.6%
2015	50,404	-26.2%
2016	64,966	28.9%
2017*	72,760	12.0%
2018*	72,760	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer from Asset Seizure Fund to IS Fund for the replacement of the camera system in the Police Department.

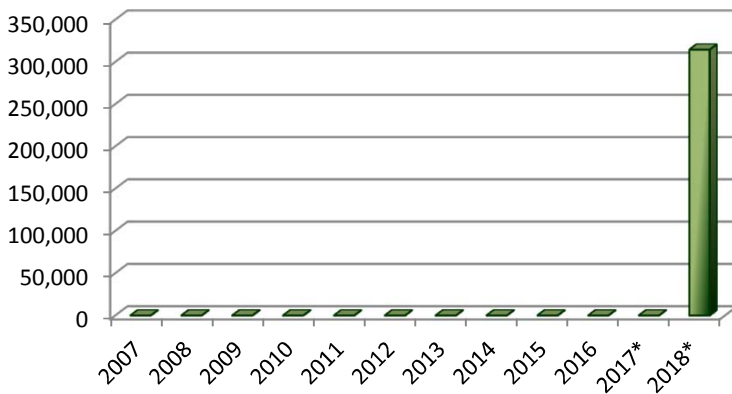
ACCOUNT TITLE: Transfer from Asset Seizure
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3908

LEGAL AUTHORIZATION FOR COLLECTION: N/A

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Operating transfer occurs when underlying expense occurs

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	-	-
2018*	314,460	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Transfer from Water & Sewer Fund for the camera system replacement of municipal building.

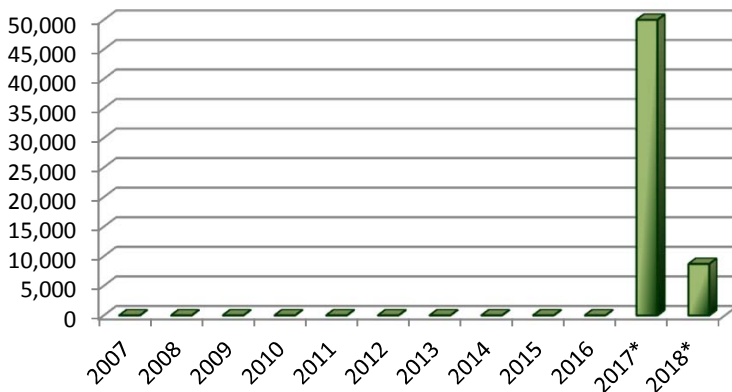
ACCOUNT TITLE: Transfer from Water
FUND: Information Systems
REVENUE TYPE: Operating Transfers
ACCOUNT NO: 47-00-00-18- 3940

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	-	-
2013	-	-
2014	-	-
2015	-	-
2016	-	-
2017*	50,000	-
2018*	8,700	-82.6%

*2017 and 2018 are budget numbers.

Pension Trust Funds

Police Pension Fund

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements. The total pension is funded based on an actuarial study.

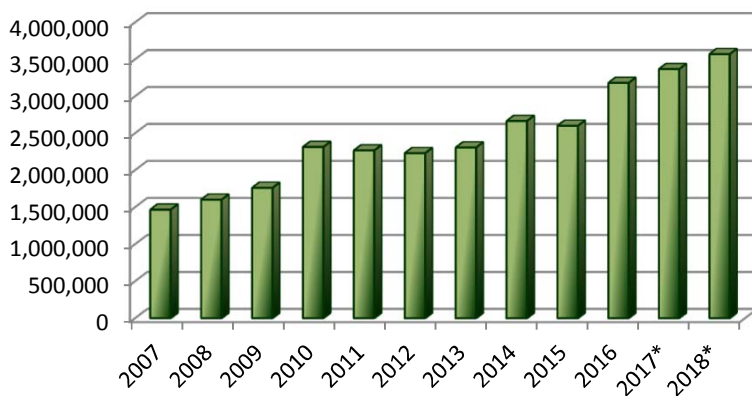
ACCOUNT TITLE:	Property Tax
FUND:	Police Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	50-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	Village ordinance passed in December, annually
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COLLECTING AGENCY:	County Treasurer
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COLLECTION SCHEDULE:	Remittances are due from taxpayers to Cook County on March 1st for the first installment and the second installment is due August 1st. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,466,446	
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	2,305,803	3.4%
2014	2,664,625	15.6%
2015	2,600,493	-2.4%
2016	3,180,599	22.3%
2017*	3,367,390	5.9%
2018*	3,570,030	6.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

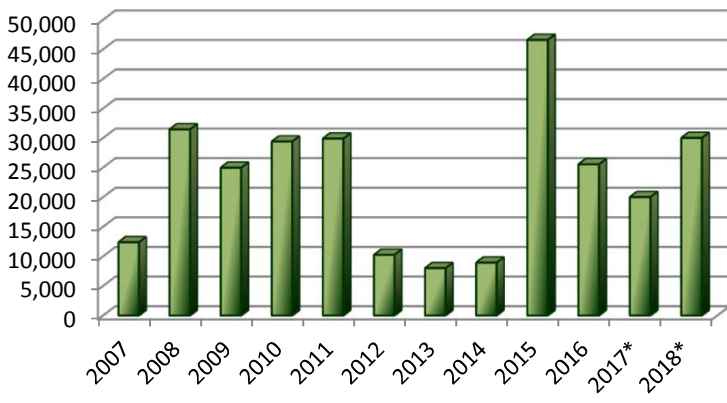
ACCOUNT TITLE: Property Tax, Prior Years
FUND: Police Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 50-00-00-10- 3102

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
2007	12,373	
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	8,003	-21.8%
2014	8,929	11.6%
2015	46,579	421.7%
2016	25,543	-45.2%
2017*	20,000	-21.7%
2018*	30,000	50.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The surplus property taxes received in the Barrington/Higgins TIF Fund have to be returned to Cook County for distribution to the taxing districts. This is the Police Pension fund's portion of that surplus.

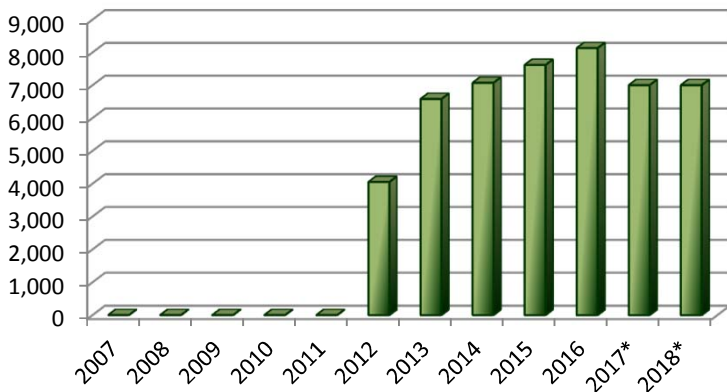
ACCOUNT TITLE: Property Tax, Barrington/Higgins
FUND: Police Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 50-00-00-10- 3111

LEGAL AUTHORIZATION FOR COLLECTION: Dependent upon Tax Levy Year

COLLECTING AGENCY: County Treasurer from the Village

COLLECTION SCHEDULE: July of each year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	4,049	-
2013	6,578	62.5%
2014	7,072	7.5%
2015	7,616	7.7%
2016	8,130	6.7%
2017*	7,000	-13.9%
2018*	7,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities was taken away. Distribution is based on Property Tax Levy of 1976.

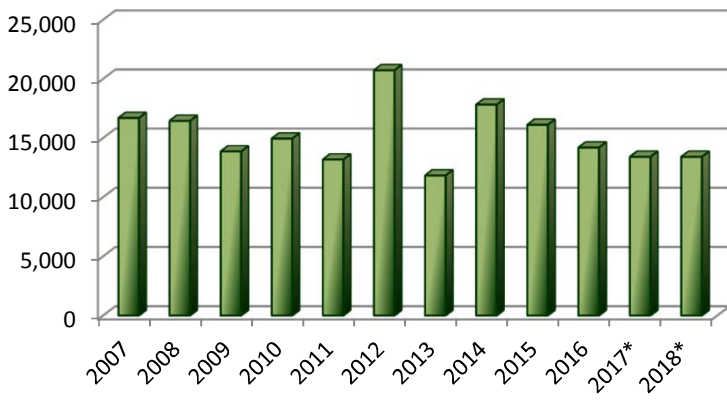
ACCOUNT TITLE: Replacement Tax
FUND: Police Pension
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 50-00-00-12- 3304

LEGAL AUTHORIZATION FOR COLLECTION: State: 30 ILCS 115/12 85

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	16,688	
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	11,826	-42.9%
2014	17,817	50.7%
2015	16,113	-9.6%
2016	14,187	-12.0%
2017*	13,400	-5.5%
2018*	13,400	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions from current Police Department personnel to fund pension costs. The rate is determined by state statute and is currently 9.91%.

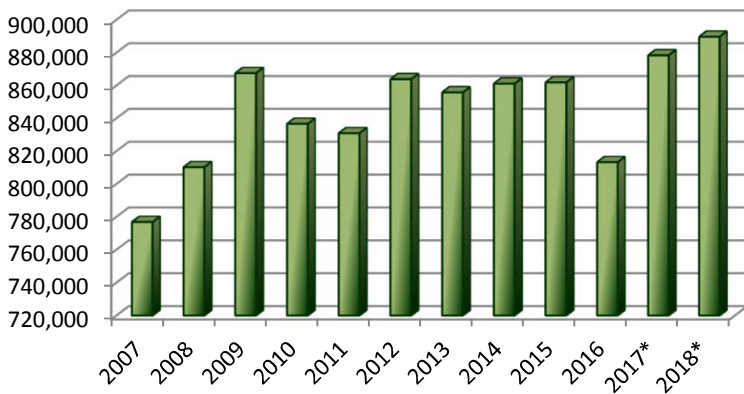
ACCOUNT TITLE: Employee Payments
FUND: Police Pension
REVENUE TYPE: Charges for Services
ACCOUNT NO: 50-00-00-13- 3431

LEGAL AUTHORIZATION FOR COLLECTION: State: Illinois Pension Code

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	776,823	
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	855,767	-0.9%
2014	861,085	1.9%
2015	861,841	2.3%
2016	813,215	-0.9%
2017*	878,360	8.0%
2018*	889,670	1.3%

*201 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Pension funds are invested with various investment brokers. Examples of interest bearing investments are Money Market Accounts, Treasury Notes, Treasury Bonds, FNMA's, GNMA's and FHLMC Bonds.

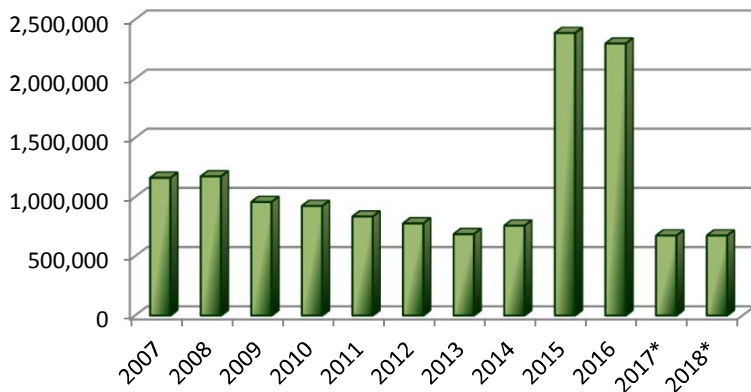
ACCOUNT TITLE:	Interest Income
FUND:	Police Pension
REVENUE TYPE:	Investment Income
ACCOUNT NO:	50-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,162,347	
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	687,329	-11.6%
2014	758,487	10.4%
2015	2,386,794	214.7%
2016	2,297,379	-3.7%
2017*	675,000	-70.6%
2018*	675,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Gains and losses are recorded on the sale of investments such as: Treasury Notes, Treasury Bonds, FNMA's, GNMA's, FHLMC Notes, Zero Coupon Bonds and Equities. Statements are received monthly from the investment broker with the details of the monthly sales. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

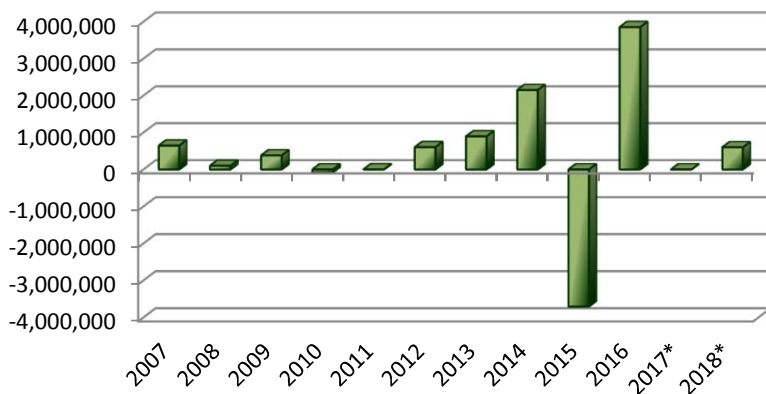
ACCOUNT TITLE: Gain on Sale of Investments
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3602

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Gains and losses are recorded in the financial statement on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	646,417	
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	895,757	48.2%
2014	2,150,573	140.1%
2015	(3,702,156)	-272.1%
2016	3,855,637	204.1%
2017*	-	100.0%
2018*	600,000	

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Dividends are received on the investments in equities held at the investment broker. Statements are received monthly from the investment broker with the details of the dividends earned on investments.

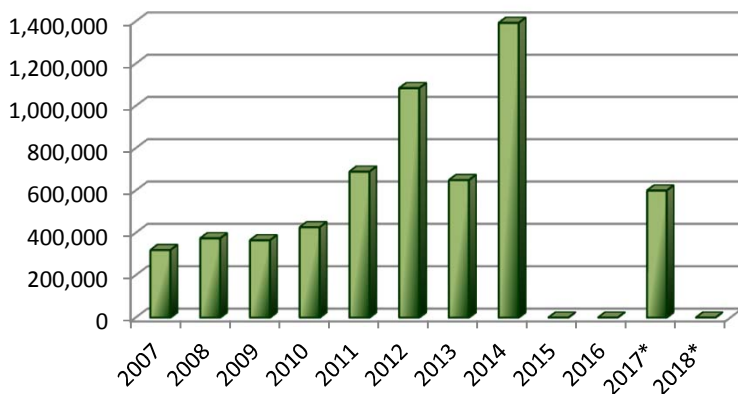
ACCOUNT TITLE: Dividend Income
FUND: Police Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 50-00-00-15- 3605

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Dividends are recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	318,884	
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	649,434	-40.1%
2014	1,393,244	114.5%
2015	-	-
2016	-	-
2017*	600,000	-
2018*	-	-100.0%

*2017 and 2018 are budget numbers.

**Firefighter's Pension
Fund**

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Village's portion of real estate property tax collected by the Counties of Cook and Kane. Distributed to funds based on current year tax levy less abatements.

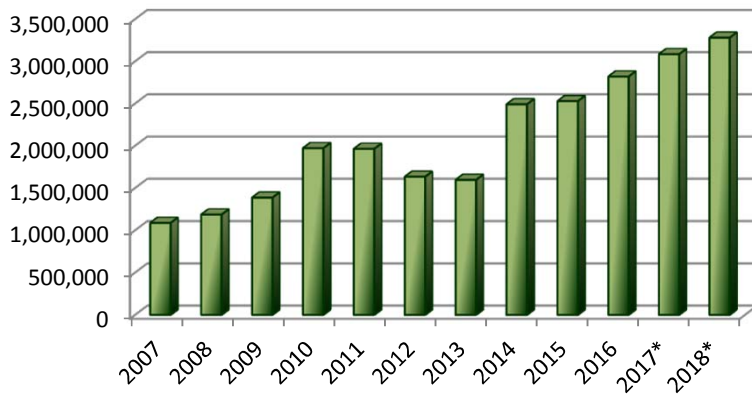
ACCOUNT TITLE:	Property Tax
FUND:	Firefighter's Pension
REVENUE TYPE:	Taxes
ACCOUNT NO:	51-00-00-10- 3101

LEGAL AUTHORIZATION FOR COLLECTION:	Village ordinance passed in December, annually
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COLLECTING AGENCY:	County Treasurer
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COLLECTION SCHEDULE:	Remittances are due from taxpayers to Cook County on March 1st for the first installment and the second installment is due on August 1st. Remittances are due from taxpayers to Kane County on June 1st for the first installment and on September 1st for the second installment.
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10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,088,075	
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	1,596,433	-2.3%
2014	2,491,404	56.1%
2015	2,528,749	1.5%
2016	2,820,032	11.5%
2017*	3,084,350	9.4%
2018*	3,280,550	6.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

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

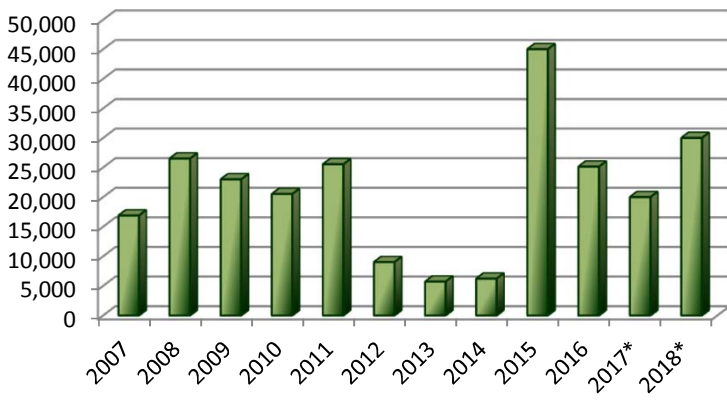
ACCOUNT TITLE: Property Tax, Prior Years
FUND: Firefighter's Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 51-00-00-10- 3102

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
2007	16,889	
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	5,718	-36.6%
2014	6,228	8.9%
2015	45,023	623.0%
2016	25,146	-44.1%
2017*	20,000	-20.5%
2018*	30,000	50.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

The surplus property taxes received in the Barrington/Higgins TIF Fund have to be returned to Cook County for distribution to the taxing districts. This is the Fire Pension fund's portion of that surplus.

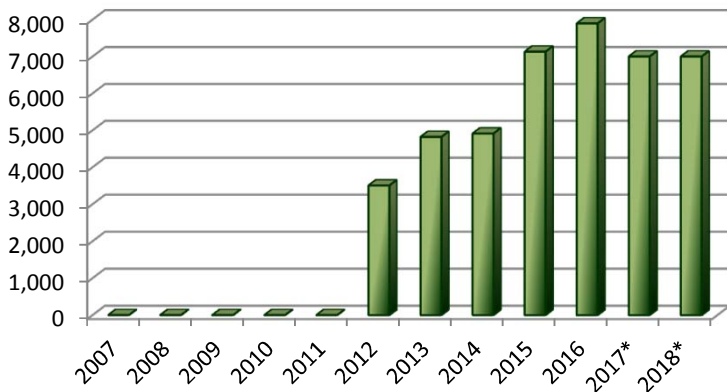
ACCOUNT TITLE: Property Tax, Barrington/Higgins
FUND: Firefighter's Pension
REVENUE TYPE: Taxes
ACCOUNT NO: 51-00-00-10- 3111

LEGAL AUTHORIZATION FOR COLLECTION: Dependent upon Tax Levy year

COLLECTING AGENCY: County Treasurer from the Village

COLLECTION SCHEDULE: July of each year

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	-	-
2008	-	-
2009	-	-
2010	-	-
2011	-	-
2012	3,505	-
2013	4,821	37.5%
2014	4,913	1.9%
2015	7,130	45.1%
2016	7,896	10.7%
2017*	7,000	-11.4%
2018*	7,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Revenues collected by the State of Illinois and paid to local governments to replace money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities was taken away. Distribution is based on Property Tax Levy of 1976.

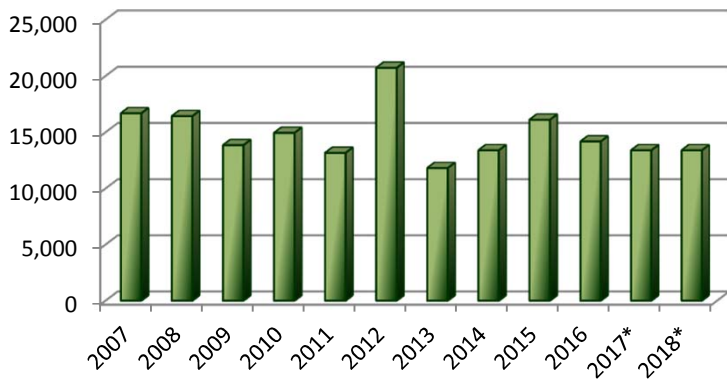
ACCOUNT TITLE: Replacement Tax
FUND: Firefighter's Pension
REVENUE TYPE: Intergovernmental
ACCOUNT NO: 51-00-00-12- 3304

LEGAL AUTHORIZATION FOR COLLECTION: State: 30 ILCS 115/12 85

COLLECTING AGENCY: Village of Hoffman Estates

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	16,688	
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	11,826	-42.9%
2014	13,400	13.3%
2015	16,113	20.2%
2016	14,187	-12.0%
2017*	13,400	-5.5%
2018*	13,400	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Contributions from current Fire Department personnel to fund pension costs. The rate is determined by state statute and is currently 9.455%.

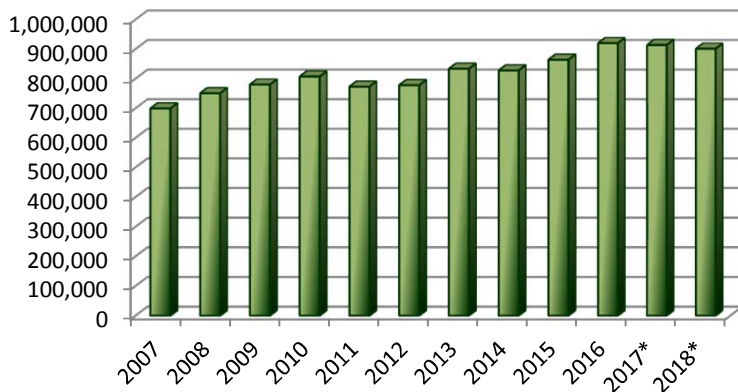
ACCOUNT TITLE: Employee Payments
FUND: Firefighter's Pension
REVENUE TYPE: Charges for Services
ACCOUNT NO: 51-00-00-13- 3431

LEGAL AUTHORIZATION FOR COLLECTION: State: Illinois Pension Code

COLLECTING AGENCY: Village of Hoffman Estates, Finance Department

COLLECTION SCHEDULE: Recorded monthly

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	699,140	
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	833,245	7.1%
2014	827,566	-0.7%
2015	863,860	4.4%
2016	919,802	6.5%
2017*	913,580	-0.7%
2018*	901,020	-1.4%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Pension funds are invested with various investment brokers. Examples of interest bearing investments are Money Market Accounts, Treasury Notes, Treasury Bonds, FNMA's, GNMA's and FHLMC Bonds.

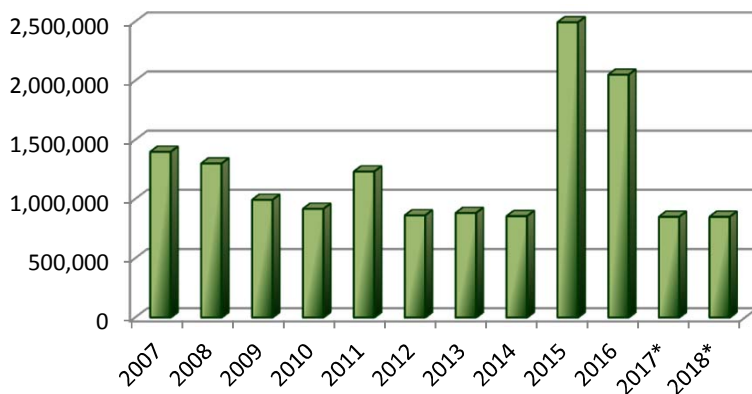
ACCOUNT TITLE: Interest Income
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3601

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

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

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	1,398,863	
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	882,406	2.4%
2014	855,529	-3.0%
2015	2,493,925	191.5%
2016	2,050,962	-17.8%
2017*	850,000	-58.6%
2018*	850,000	0.0%

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Gains and losses are recorded on the sale of investments such as: Treasury Notes, Treasury Bonds, FNMA's, GNMA's, FHLMC Notes, Zero Coupon Bonds and Equities. Statements are received monthly from the investment broker with the details of the monthly sales. This account is not budgeted due to the inability to predict market activity or the timing of investment sales.

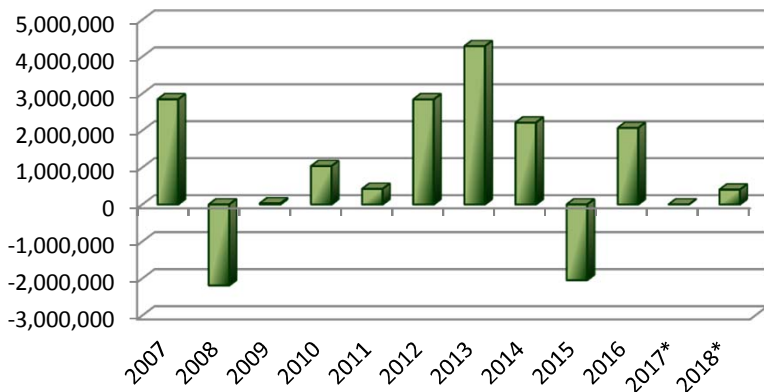
ACCOUNT TITLE: Gain on Sale of Investments
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3602

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Gains and losses are recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	2,844,284	
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	4,283,599	50.7%
2014	2,214,168	-48.3%
2015	(2,044,949)	-192.4%
2016	2,070,358	201.2%
2017*	-	-100.0%
2018*	400,000	-

*2017 and 2018 are budget numbers.

VILLAGE OF HOFFMAN ESTATES - REVENUE MANUAL

Dividends are received on the investments in equities held at the investment broker. Statements are received monthly from the investment broker with the details of the dividends earned on investments.

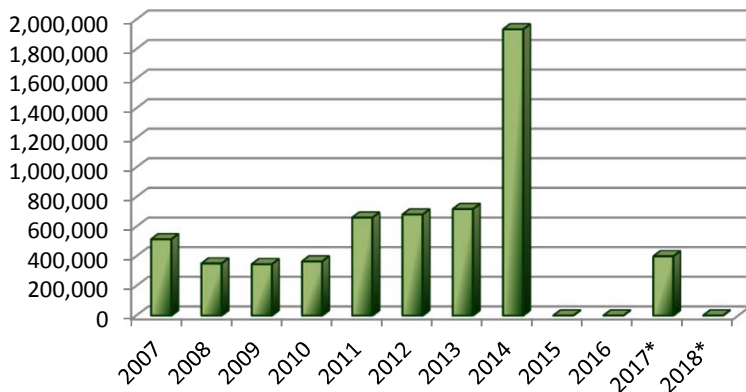
ACCOUNT TITLE: Dividend Income
FUND: Firefighter's Pension
REVENUE TYPE: Investment Income
ACCOUNT NO: 51-00-00-15- 3605

LEGAL AUTHORIZATION FOR COLLECTION:

COLLECTING AGENCY: The financial institution

COLLECTION SCHEDULE: Dividends are recorded in the financial statements on a monthly basis

10 YEAR ACTUAL AND 2 YEAR BUDGET HISTORY



YEAR	AMOUNT	% CHG
2007	514,982	
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	718,736	5.4%
2014	1,933,808	169.1%
2015	-	-100.0%
2016	-	-
2017*	400,000	-
2018*	-	-100.0%

*2017 and 2018 are budget numbers.