

AGENDA
SPECIAL FINANCE COMMITTEE
VILLAGE OF HOFFMAN ESTATES
October 7, 2013

7:00 p.m. – Board Room

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

I. Roll Call

NEW BUSINESS

1. Consideration of the establishment of new revenues to fund the street improvement program and capital needs.

II. Adjournment

COMMITTEE AGENDA ITEM

VILLAGE OF HOFFMAN ESTATES

SUBJECT: Consideration of the establishment of new revenues to fund the street improvement program and capital needs

MEETING DATE: October 7, 2013

COMMITTEE: Special Finance Committee

FROM: James H. Norris, Village Manager
Daniel P. O'Malley, Deputy Village Manager
Rachel Musiala, Finance Director
Mark Koplín, Asst. Vlg. Manager-Development Services
Michael Hankey, Director of Transportation Div.
Gary Salavitch, Director of Engineering Div.

PURPOSE: To consider the establishment of new revenues to fund the street improvement program and other capital needs.

BACKGROUND: Since the recession occurred in 2008, funding the Village's needs for road improvements, capital construction projects and capital equipment has been a significant challenge. General Fund revenue, which was the primary funding source prior to 2008, was significantly reduced to only fund a small portion of the Village's capital needs each year since that economic downturn.

The Capital Improvements Board (CIB) reviewed a newly revised Capital Improvements Plan (CIP) at their August 13, 2013 meeting. As requested by the CIB, the capital plan was changed from a five-year to an eight-year plan in order to accommodate all the projects that have built up due to the lack of funding. This new eight-year plan spreads the projects out over a more manageable timeframe. At their meeting, the CIB realized the need for additional revenues to fund the capital plan and unanimously voted to recommend that the Village Board consider new revenues in the FY14 budget to provide reliable funding for the Village's road improvement program primarily, but also other capital needs.

DISCUSSION: Accordingly, staff has prepared information on potential new revenue sources for Village Board consideration. Below is a summary of each new and existing revenue, as well as an attachment that lists comparable communities and their current revenue sources.

New Revenues Available for Consideration

Utility Tax, Electric – A utility tax on electricity would be a new revenue source for the Village. Many of the surrounding communities have already implemented an electric utility tax. This could be a significant revenue source, potentially resulting in about \$1.9 million for the Village annually through either the proportional or the ten-class method. This tax impacts both residents and businesses with about 65% attributed to businesses from ComEd's estimates. This tax is enacted by ordinance and could be implemented within 60-90 days after passage. Using the proportional method (which produces a base rate of .561¢ per kWh), the average Hoffman Estates residential customer would experience an increase to their monthly bill of about \$3.35 which would be a small portion of the savings participants of the municipal electric aggregation program have realized over the past year of this program.

Utility Tax, Natural Gas – A utility tax on natural gas would also be a new source of revenue for the Village. As with the electric tax, many surrounding communities have enacted this tax and it may be assessed on a per therm basis or as a percentage of the gross bill. The per therm method would provide a more stable revenue source, since it is impacted less by changes in the rate from the utility. This tax could generate approximately \$1 million based on 5¢ per therm or \$500K based on 5% gross and can be enacted in ranges from 1¢ to 5¢ per therm or 1% to 5% of the gross bill. At 5¢ per therm, the projected monthly impact on an average resident would be an increase to their natural gas bill of about \$3.21. The projected monthly cost based on 5% of the gross bill would be about \$1.88.

Municipal Motor Fuel Tax – A Municipal Motor Fuel Tax is a tax on the purchase of fuel within the Village. Most of the Village's gas stations are on major state or county routes and traveled by thousands of non-Village residents each year. This tax would be similar to a user fee in that those that travel our roads would help pay for the road improvements. Other municipalities in the area have implemented this tax and it may be enacted in the range of 1¢ to 5¢ per gallon. A tax of 2.5¢ per gallon of fuel purchased could result in approximately \$500,000 annually for the Village.

Liquor Tax – The Village currently does not have a liquor tax. However, there is a food and beverage tax imposed on the purchase of liquor served at restaurants and packaged liquor purchased from retail stores. A liquor tax could be implemented in addition to the

existing food and beverage tax on both liquor served at restaurants and packaged liquor purchased at retail stores. If this new tax were to be imposed on only the package liquor purchased at retail stores, it could produce approximately \$200,000-\$225,000 annually.

Storm Water Utility Fee – This fee is added to the monthly water bill and is used to fund the ongoing repair and replacement of storm water drainage facilities and maintenance. Several surrounding communities have adopted a storm water utility fee to fund storm water system maintenance and improvements such as catch basins, underground pipes, inflows and outflows of detention basins and maintaining the flow of water in creeks. This new fee could result in significant revenues annually depending on the rate, dedicated for the purpose of maintaining and improving the Village's storm water system. But the new fee, based on the impervious area on each lot, would only impact residents minimally. Non-residential uses would pay a higher fee, as larger commercial lots have a greater impact on the Village's storm water system.

Creating and implementing a storm water utility fee can be a very complicated process, therefore, staff suggests a more simplistic approach. A survey of residential lots throughout the Village indicates an average lot size of approximately 10,800 square feet. The survey also indicates that on average, 30 percent (3,300 square feet) of residential lots are impervious (areas covered by roofs, patios, driveways, sidewalks, and the like) that do not allow rainwater to infiltrate into the ground. Because of differing lot sizes throughout the Village, staff suggests a three-tiered monthly fee for residential lots depending on lot size (up to 7,500 sf; 7,500-12,500 sf; over 12,500 sf). Residential lots include single family detached, single family attached such as duplexes, quads, townhomes, condos, but not apartment buildings. The average lot would be charged \$2.00 per month, or \$24 per year. Smaller lots would be charged \$1.50 per month and larger lots \$2.50 per month. Non-residential development would be charged proportionately for the amount of impervious area on their sites, using \$2.00 per 3,300 square feet of impervious as the standard unit. This would require an individual calculation for each of the non-residential properties in the Village, which would be time consuming, but a fair approach.

Based on the assumptions above, annual revenues are projected between \$450,000 to \$475,000. The eight year CIP includes a total of \$1.9 million of storm water utility improvements. However, the CIP does not yet include rebuilding 50 year old storm sewers in the older sections of town, which will be large and costly projects. The storm water utility fee would be dedicated to new storm water improvements, along with rebuilding and repairing existing storm water infrastructure.

Existing Revenue Enhancements

Food and Beverage Tax – The Village currently has a 2% food and beverage tax imposed on all restaurants within the Village. This tax is in addition to the state and other agency sales taxes, which currently total 9%. An increase of 0.50% could result in approximately \$500,000 of additional revenue annually for the Village. The average tax from other communities equals 1.5%. An additional 0.50% would put the Village rate at 2.5%, which would be higher than all other communities in the surrounding area except two: Hanover Park (3%) and Elgin (3%).

Hotel Tax – The Village currently has a 6% hotel tax rate. An increase of 1% would result in an estimated additional \$200,000 for the Village annually. The average hotel tax for surrounding communities equals 5.5%. An increase to 7% would put the Village above that average, but still below several surrounding communities including Schaumburg (8%) and Rolling Meadows (8%).

Real Estates Transfer Tax – The Village is currently at the statutorily allowed limit with the real estate transfer tax rate of \$3.00 per \$1,000 of selling price. An increase to this tax would require a referendum. An additional \$1 to this tax rate would generate an estimated \$140,000 annually. Other communities have rates ranging between \$1 and \$5 per \$1,000 of selling price.

Need for Additional Revenues

It was clear from the discussion that took place at the CIB meeting that their focus was to place a high priority on the road improvement program. Several Village Board members have indicated that it is the primary concern of most residents as well. The backlog of streets needing reconstruction and resurfacing has increased substantially since the Village has not been able to fully fund the program. Based on the current condition of Village streets, there is a minimum funding need of approximately \$4-\$5 million per year for street rehabilitation. The Village has only been able to use MFT funds totaling \$1.2M per year for the past several years without any General Fund assistance. Based on this, the road improvement program has been underfunded by several million dollars for the past several years and the condition of Village streets is trending down. The addition of a new revenue source dedicated toward funding this program would reverse this trend.

In addition to this, the Village has a need for replacing vehicles and equipment, primarily police squads, public works snow plows and major fire apparatus that have continued to push in the CIP due to lack of funds. Other capital projects such as drainage and storm sewer improvements, public building improvements, emergency weather equipment and IT hardware also need funding. Because of the postponement of these purchases and projects, the need has only compounded. In the past, the General Fund provided the funding for eventual replacement of vehicles, equipment and capital projects.

Since the recession and the downturn of the economy, the General Fund could no longer provide adequate funding of these programs. Consequently, there is a significant need to replace many of the Village's vehicles and capital equipment. In addition, there are public building improvements, sidewalk replacements and other capital projects that reflect the same need for funding. In the 2014-21 CIP, there are capital requests totaling \$15.3 million from the General Fund alone. Last year, the General Fund funded \$477,000 of capital equipment and projects, the majority of which came from fund balance (\$269,000) to address the EAB issue and for police squad purchases (\$168,000). Again, a new revenue source will be required to adequately fund these capital purchases and projects into the future.

Funding Plan for Roads and Capital Equipment/Projects

The goal of the new revenue stream would be to dedicate those funds to the road improvement program, capital equipment replacement and capital projects. In reviewing the potential revenue sources available to the Village, a utility tax on natural gas and electricity would generate about \$2.9 million annually. The municipal motor fuel tax would generate an additional \$500,000 and the liquor tax would generate approximately \$225,000 for a total new revenue stream of about \$3.625 million annually. Staff has prepared a plan for this new revenue that would increase funding to the Village's road improvement program and capital projects/equipment needs by dedicating those new revenues to those specific programs.

Attached is information from Transportation and Engineering regarding the road improvement program and the use of the new revenue to address the growing need of the Village streets. Adding \$3 million annually to the existing MFT funds would allow the Village to fund this program at about \$4.2 million or more annually which will significantly improve the rate at which streets are reconstructed and resurfaced.

The attached Draft 2014-2018 Street Rehabilitation Candidates List and Assumptions provides an initial approach that addresses the reconstruction and resurfacing of Village streets. Currently, the total need for street improvement totals \$41.8 million: \$26.9 million for reconstruction and \$14.9 million for resurfacing, although not all streets segments need to be addressed in the next five years. However, within the initial five (5) program years identified, 59% of the street segments from these lists would be improved.

As was previously mentioned, the estimated ongoing funding necessary to address these street improvements is approximately \$4-\$5 million annually. With the addition of the new revenue directed toward this program, the Village would be able to accelerate the timeline for street improvements. As the information shows, 50 street segments could be reconstructed and 76 street segments resurfaced within the initial five (5) years of this program. Overall, 126 street segments would be improved which is about 61% of the total current reconstruction need and 56% of the current resurfacing need that would be addressed. This funding program would allow for the reconstruction and resurfacing of a large portion of the streets in the worst condition and provide a noticeable improvement to local neighborhoods. See attached map for scope of work to be performed throughout the Village. Once the Village reduces the back log from the list, the future funding to this program would allow for the proper management and balance of reconstruction and resurfacing to maintain a consistent cycle of improvement and minimize streets from deteriorating to an unacceptable level.

Additionally, the balance of the new revenue (approximately \$625K) would go toward the replacement of capital vehicles and equipment and other necessary capital projects. The CIP provides the schedule of capital equipment and vehicles needing replacement over the next eight (8) years as well as capital projects. Items such as squad cars, snow plows, ambulance and fire rescue squads that have been deferred will need to be replaced within the first few years of that eight (8) year plan along with capital projects such as storm water and drainage improvements, public building improvements and technology upgrades. The new revenue would provide increased funding for these capital needs as well.

RECOMMENDATION:

Over the past several years since the recession, the Village has worked hard to maintain the quality level of service our residents have come to expect prior to that economic disaster. The Village has eliminated many positions, consolidated jobs and duties, delayed capital projects and equipment expenditures and is still

hoping that revenue streams reach their pre-recession levels. The latter has yet to occur and the Village is now in the position of needing new revenue to maintain our current service levels for our residents.

Based on this, it is recommended that the Village Board enact a utility tax using the proportional method (.561¢ per kWh) on electricity, 5¢ per therm on natural gas, enact a municipal motor fuel tax of 2.5¢ per gallon and a 3% liquor tax on packaged liquor. It is further recommended that these new revenues, totaling approximately \$3.625 million, be dedicated specifically to fund capital programs. Namely, the road improvement program, capital vehicle and equipment replacement and capital projects as discussed above. To address the Village's storm water utility needs, it is recommended that a storm water fee be added to the monthly utility bill for residential and commercial customers.

Revenue Summary of Comparable Communities
for Potential New Revenue Analysis

Municipality	Home Rule /Non HR	Population	Utility Tax - Electricity 1st 2,000 kWh in ¢/kwh	Utility Tax - Natural Gas per therm	Utility Tax - Natural Gas as percent	Food & Beverage Tax	Hotel/Motel Tax	Municipal Motor Fuel Tax per gallon	# of Gas Stations	2012 Revenue	Real Estate Transfer Tax (per \$1,000)	Liquor Tax	# of Liquor Establishments	2013 Budget	Storm Water Utility Fee per month
Standard Comps:															
Arlington Heights	HR	75,101	0.628	\$0.0500	-	1.25%									
Des Plaines	HR	58,364	0.588	-	3.09%	1.00%	7.00%	\$0.04	24	\$1,685,069					\$1.20/1000 gal
Elgin	HR	108,188	0.628	\$0.0300	5.15%	3.00%	4.00%	-				3.00%	105	\$1,000,000	
Elk Grove Village	HR	33,127	-	\$0.0100	-	1.00%	6.00%				\$3.00				
Mt. Prospect	HR	54,167	0.362	-	3.30%	1.00%	6.00%	\$0.02	16	\$337,066					\$5.00
Palatine	HR	68,557	0.440	-	-	1.00%	5.00%	-							\$1.13
Schaumburg	HR	74,227	-	-	-	2.00%	8.00%	-			\$1.00				
Addison	HR	36,942	-	-	-						\$1.50				
Barrington	NON	10,327	0.572	-	5.15%										
Barrington Hills	HR	4,209	0.542	-	5.15%										
Bartlett	HR	41,208	0.294	\$0.0500	-										
Bloomington	HR	22,018	-	-	-		6.00%	\$0.02	9	\$482,272					
Buffalo Grove	HR	41,496	0.628	\$0.0500	-										
Carpentersville	HR	37,691	0.606	\$0.0450	5.15%	-		\$0.02	5	\$290,621					
Cicero	HR	83,891	0.632	\$0.0500	5.15%										
Downers Grove	HR	47,833	0.403	\$0.0150	-	-	4.50%	\$0.025	8	\$337,666					\$8.40
East Dundee	HR	2,860	0.588	-	5.15%										
Evanston	HR	74,486	0.610	\$0.0250	5.15%			\$0.04	13	\$616,000		6.00%	105	\$2,350,000	
Glenside	HR	44,692	0.556	\$0.0450	5.15%	-		\$0.02	11	\$370,791					
Hanover Park	HR	37,973	0.260	\$0.0150	-	3.00%	3.00%								
Highland Park	HR	29,763	0.563	-	-						\$5.00				\$5.00
Lombard	NON	43,395	0.628	-	5.15%	1.00%	5.00%								
Naperville	HR	141,857	0.538	\$0.0400	5.15%	1.00%	4.44%	\$0.04		\$274,524					
Niles	HR	29,803	0.357	\$0.0300	-	1.00%	2.00%	\$0.025	10	\$374,366					
North Aurora	NON	16,760	0.344	-	3.09%	-	3.00%								
Park Ridge	HR	37,480	0.575	\$0.0200	5.15%	1.00%	4.00%	\$0.04	8	\$529,788					
Plainfield	HR	39,581	0.628	\$0.0450	5.15%										
Rolling Meadows	HR	24,099	0.628	-	-	2.00%	8.00%	\$0.03	11	\$309,474					\$3.53
Romeoville	HR	39,680	0.599	\$0.0350	-	1.00%	6.00%	\$0.05	12	\$1,272,439					
Roselle	NON	22,763	0.573	-	5.15%										
Rosemont	HR	4,202	0.573	\$0.0500	5.15%										
St. Charles	HR	32,974										2.00%	87	\$1,025,800	
South Barrington	HR	4,565	0.561	-	-										
Streamwood	HR	39,858	0.462	\$0.0325	4.12%	2.00%	-				\$3.00				
Warrenville	HR	13,140	-	-	-	1.50%	5.00%	\$0.04	6						
Wilmette	HR	27,087	0.569	\$0.0240	-	-	9.75%	\$0.01	7	\$87,469	\$3.00				
Woodridge	HR	32,971	0.584	\$0.0500	5.15%	-	-	\$0.025	11	\$538,076	\$2.50				

Draft 2014-2018 Street Rehabilitation Candidates Assumptions Used in Developing Draft Lists

Basic Underlying Assumptions

1. Assumes the MFT supplement of about \$220,000 will be received in 2013-15. This extra funding from the State was for five years from 2011-2015 and was received in 2011-12.
2. CDBG funding for reconstruction is dependent on federal allocation and limits for carrying over funds from year to year. Only certain streets qualify for the use of CDBG funds for reconstruction.
3. There will be no increase in MFT or other potential new revenues in future years. The total annual estimated MFT funds in future years was reduced by the amount typically allocated for signal maintenance and sidewalk repair to determine the net MFT funds available for the street project, leaving approximately \$1,100,000 for street work.
4. All project costs are in 2013 dollars – no cost increase was assumed for future years. While recent years have found a nominal annual increase in street costs based on low bid prices, there is no guarantee that this trend will continue.
5. Annual estimated need for street rehabilitation work is about \$4 to \$5 million per year.
6. The 2014 – 2018 Street Project draft lists of candidate streets represents an assumed \$3 million per year in new revenues to be directed towards street projects for each year from 2014 to 2018, in addition to MFT funds, for a total of \$4.2 million annually.
7. All streets that were edge patched in 2008 are included in the 2014-2018 reconstruction lists. Edge Patching was considered to be a temporary treatment to extend the time before reconstruction.
8. No contingency is included in the project cost estimates for unforeseen conditions such as utility adjustments, removing of unsuitable materials, etc. The estimated project costs were made to equal the estimated revenues.
9. No separate State funding for Kingsdale Road is assumed although this request has been submitted to IDOT.
10. Annual street ratings will continue to be conducted which may indicate a basis for identifying particular candidate streets in a specific year.
11. Project costs and revenues will be reassessed each year which may indicate a basis for identifying particular candidate streets in a specific year.
12. Allocating adequate funds for resurfacing should be a primary objective in each year.
13. The resurfacing need should be reassessed annually which could lead to shifting funds between resurfacing and reconstruction. If the resurfacing need is less than anticipated, more funds could be available for reconstruction work. If the resurfacing need is higher, then less reconstruction work or additional revenues may be required.
14. Hiring a Phase III consultant for construction engineering services on the Bode Road STP project will enable Village staff to manage a separate reconstruction and resurfacing project in 2015.
15. Project costs other than reconstruction and resurfacing such material testing, crack sealing, and surface patching are part of the scope of work.

Draft Reconstruction Street Lists

1. The current set of streets to be reconstructed in the future totals approximately \$27 million for streets currently identified.
2. Not all these streets need to be reconstructed over the next five years. For example those with current ratings in the upper 60's and in the 70's will be likely reconstruction candidates in the years following 2018.
3. Other streets not currently identified will eventually need to be reconstructed and will be added based on the annual condition rating.
4. Over the 5 year analysis period, reconstruction would total about of \$16.3 million worth of streets. This is about 61% of the total cost of streets currently on the future reconstruction list.
5. The candidates include reconstructing all streets with a current PCR of 60 or less over the next five years.
6. At the end of the 2018 under this scenario, there is an estimated funding shortfall of approximately \$220,000. Street costs and revenues will be reassessed each year to identify and determine how to fund a shortage, if any.
7. The reconstruction costs include federal STP funding for 80% of the cost of Bode Road reconstruction, street lighting design, and a Phase III consultant. STP funds are subject to approval by the Northwest Municipal Conference.

Draft Resurfacing Street Lists

1. The current set of streets to be resurfaced totals approximately \$15 million for streets currently identified.
2. Not all of these streets will need to be resurfaced over the next five years. For example those with PCRs above 78 still have service life remaining before resurfacing.
3. Other streets not currently identified will eventually need to be resurfaced and will be added based on the annual rating. The large number of streets reconstructed in the mid 1990's to early 2000's will generally need to be resurfaced in years beyond 2018.
4. Over the 5 year analysis period, resurfacing would total of \$8.3 million worth of streets. This is about 56% of the total cost of streets on the future resurfacing list.
5. The candidates include resurfacing all streets with a current PCR of 78 or less over the next five years.

Attachments

1. Draft 2014-2018 Reconstruction and Resurfacing Candidates
2. Draft 2014-2018 Street Candidate Map

	Total Proposed Expense 2014-2018	Proposed Funding Sources 2014-2018							Future Needs	Portion of 2013 Need Addressed	
		CDBG	MFT	New Revenue	MFT Suppl	Developer Funds	STP	Total			
Reconstruction	\$16,387,000	\$507,000	\$2,102,000	\$11,129,850	\$0	\$648,150	\$2,000,000	\$16,387,000	\$26,887,000	61%	
Resurfacing	\$8,331,000	\$0	\$4,020,850	\$3,870,150	\$440,000	\$0	\$0	\$8,331,000	\$14,994,000	56%	
	Total	\$507,000	\$6,122,850	\$15,000,000	\$440,000	\$648,150	\$2,000,000	\$24,718,000	\$41,881,000	59%	
	74%	of New Revenues for proposed reconstruction									
	66%	of overall proposed funding for reconstruction									

DRAFT 2014-2018 Reconstruction Candidates

STREET	BEGIN	END	2013 COST	CUMULATIVE COST
ABBEY WOOD DR	GOVERNORS LN	KENSINGTON LN	\$489,483	\$489,483
APACHE LN	ASH RD	ARIZONA BLVD	\$242,927	\$732,410
ASHLEY CT	ASHLEY RD	END OF THE ST	\$114,074	\$846,484
BARDWICK CT	ESSINGTON LN	END OF THE ST	\$86,420	\$932,904
BEDFORD RD	CAMBRIDGE LN	DURHAM LN	\$219,593	\$1,152,497
BERNAY LN	CHARLEMAGNE	BRITTANY LN	\$255,112	\$1,407,609
BEVERLY RD	SHOE FACTORY RD	BEACON POINTE DR	\$648,150	\$2,055,759
BODE RD	GANNON DR	BODE CIR (private)	\$1,440,513	\$3,496,272
BODE RD	BRAINTREE RD	GANNON DR	\$1,059,487	\$4,555,759
CALDWELL LN	OAKMONT RD	KINGSDALE RD	\$350,260	\$4,906,019
CARLING RD	HASSELL RD	ROSEDALE LN	\$215,964	\$5,121,983
CASTAWAY CT	CASTAWAY LN	END OF THE ST	\$114,074	\$5,236,057
CHANDLER LN	CUMBERLAND ST	ARIZONA BLVD	\$300,396	\$5,536,453
CHATSWORTH LN	DEXTER LN (N)	DOVINGTON DR	\$106,729	\$5,643,182
CHELMSFORD PL	GOVERNORS LN	END OF THE ST	\$113,206	\$5,756,388
CHESAPEAKE CT	CHESAPEAKE DR	END OF THE ST	\$138,963	\$5,895,351
CONCORD LN	FIRESTONE DR	END OF THE ST	\$190,383	\$6,085,734
COTTONWOOD TRL N	FOREST GLEN	WESTBURY DR	\$178,112	\$6,263,846
CRESCENT CT	CRESCENT LN	END OF THE ST	\$36,432	\$6,300,278
DENNISON RD	DURHAM LN	FREDERICK LN	\$239,643	\$6,539,921
DES PLAINES LN	GERONIMO ST	ROSELLE RD	\$218,902	\$6,758,823
EMORY RD	HILLCREST BLVD	JAMISON LN	\$77,173	\$6,835,996
GLEN LAKE RD	HIGGINS RD	HERMITAGE LN	\$1,037,386	\$7,873,382
GREENS CT	BROOKSIDE DR	END OF THE ST	\$55,568	\$7,928,950
GREENSPOINT PKWY	HIGGINS RD	HIGGINS RD	\$418,554	\$8,347,504
GREYSTONE PL	HOLBROOK LN	END OF THE ST	\$43,746	\$8,391,250
HARTFORD CT	HIGHLAND BLVD	END OF THE ST	\$89,618	\$8,480,867
HILLTOP RD	HASSELL RD	ROSEDALE RD	\$225,124	\$8,705,991
KINGMAN LN	MORTON ST	ROSELLE RD	\$567,779	\$9,273,771
KINGSDALE RD	GOLF RD	HIGGINS RD	\$608,224	\$9,881,995
LABURNUM RD	BERNAY LN	BRITTANY LN	\$326,322	\$10,208,317
LANCASTER CT E	CHIPPENDALE RD	END OF THE ST	\$152,099	\$10,360,416
LANCASTER CT W	CHIPPENDALE RD	END OF THE ST	\$184,334	\$10,544,750
MARICOPA LN	ILLINOIS BLVD	ROSELLE RD	\$454,915	\$10,999,665
MAYFIELD LN	ROSEDALE LN	GREENFIELD RD	\$513,421	\$11,513,086
MAYFIELD LN	HILLTOP RD	CARLING RD	\$276,544	\$11,789,630
MOULIN LN	LABURNUM RD	CHARLEMAGNE DR	\$228,840	\$12,018,470
NEWARK LN	NEWTON ST	NOGALES ST	\$208,445	\$12,226,915
NEWPORT RD W	HAMPTON RD	LARCHMONT RD	\$285,532	\$12,512,447
NORMAN DR	LEXINGTON DR	WINSTON DR	\$358,557	\$12,871,003
NORRIDGE LN	PAYSON ST	ILLINOIS BLVD.	\$227,457	\$13,098,461
NOTTINGHAM LN	ROSEDALE LN	GREENFIELD RD	\$464,335	\$13,562,795
NOTTINGHAM LN	HILLTOP RD	CARLING RD	\$271,704	\$13,834,500
OLMSTEAD DR	4473 WESTBURY DR	MUMFORD DR	\$500,113	\$14,334,612
PARTRIDGE HILL DR LOOP			\$397,532	\$14,732,144
RIDGEWOOD LN	PARKSIDE DR	WHISPERING TRAILS D	\$221,667	\$14,953,812
SPRING MILL DR	BODE RD	OAK TREE CT	\$352,075	\$15,305,887
STURBRIDGE DR	PORTAGE LN (S)	MUMFORD DR	\$292,618	\$15,598,505
SUDBURY DR	GOVERNORS LN	END OF THE ST	\$55,200	\$15,653,705
VOLID DR	MOON LAKE BLVD	HIGGINS RD	\$734,570	\$16,388,275

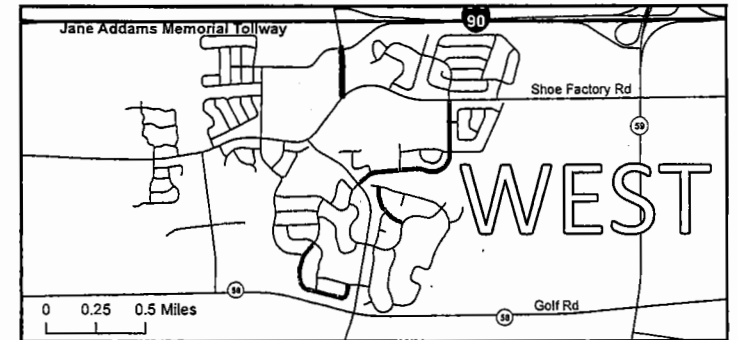
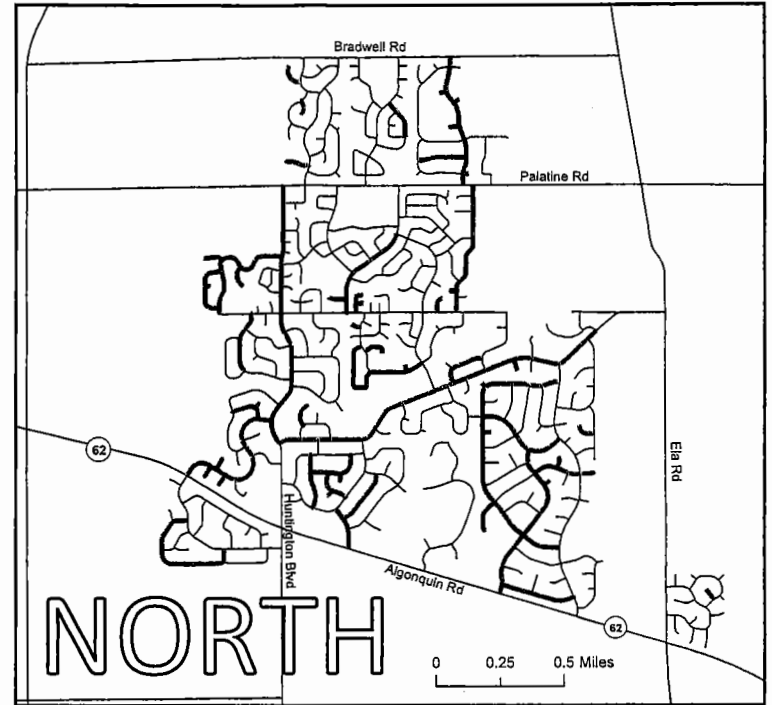
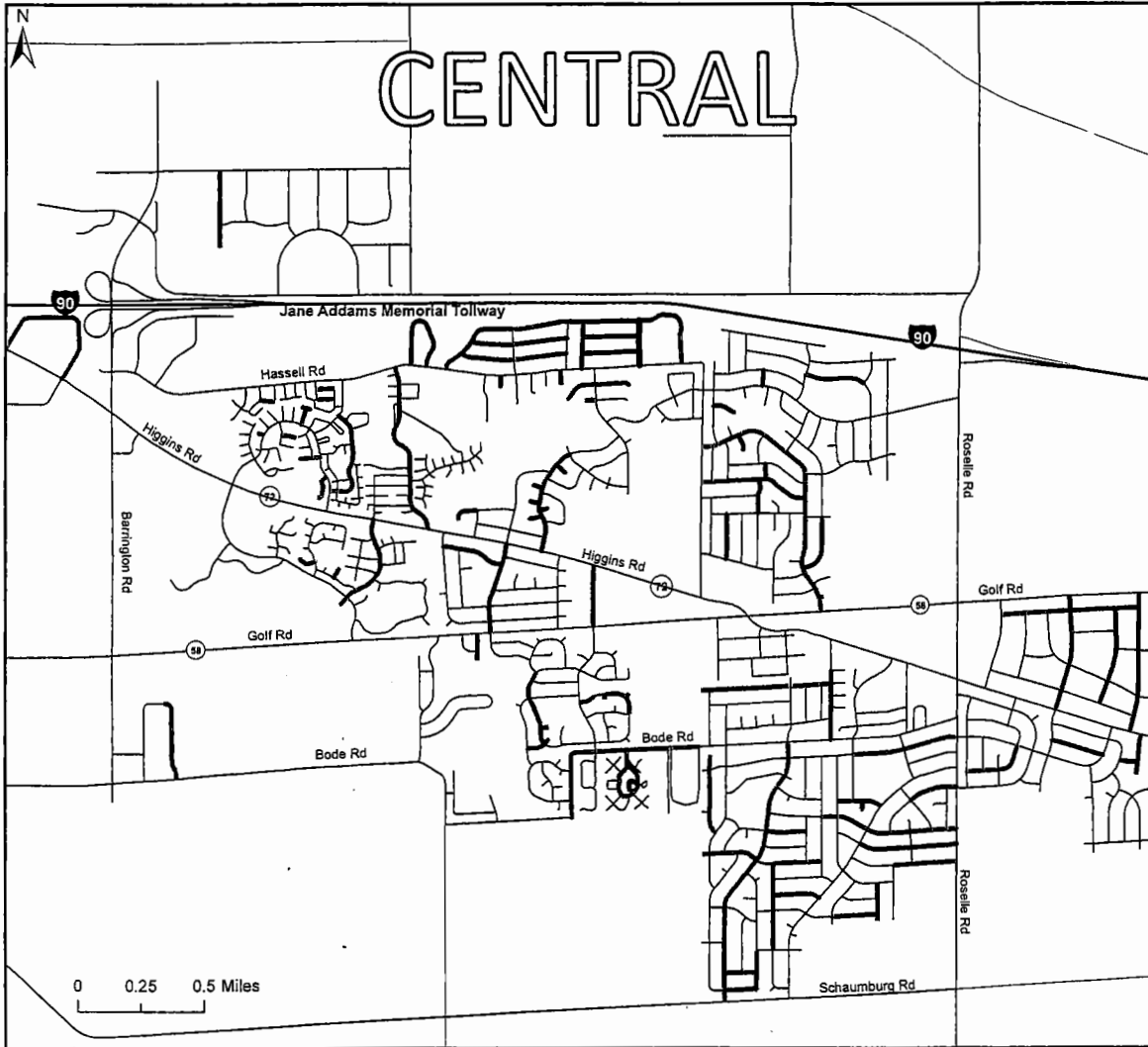
Draft 2014-2018 Resurfacing Candidates

STREET	BEGIN	END	2013 COST	CUMULATIVE COST
ALCOA LN	SPRING MILL DR	END OF THE ST	\$161,807	\$161,807
ALDER DR	WHISPERING TRLS	WHISPERING TRLS DR	\$150,204	\$312,010
ALMOND LN	HIGGINS RD	END OF THE ST	\$45,326	\$357,336
ANJOU LN	VERSAILLES RD	PICARDY LN	\$65,006	\$422,341
ASH RD	HIGGINS RD	GOLF RD	\$199,916	\$622,257
ASPEN ST	ASTER LN	END OF THE ST	\$95,428	\$717,685
ASTER LN	APPLE ST	BASSWOOD ST	\$146,288	\$863,973
ATLANTIC AV	BODE RD	PACIFIC AVE	\$118,142	\$982,114
AVONDALE LN	ALHAMBRA LN	ALMOND LN	\$18,881	\$1,000,995
BARCROFT CT	BACROFT DR	END OF THE ST	\$33,948	\$1,034,943
BASSWOOD ST	HIGGINS RD	GOLF RD	\$161,356	\$1,196,298
BOTSFORD PL	GOVERNORS LN	END OF THE ST	\$9,020	\$1,205,318
CAPSTAN DR	SHOREWOOD DR	SHOREWOOD DR	\$78,659	\$1,283,977
CARIBOU LN	ANGOULEME LN	BISON LN (N)	\$158,547	\$1,442,524
COBBLE HILL CT (W)	CHIPPENDALE RD	END OF THE ST	\$34,830	\$1,477,353
CONCORD LN	LEXINGTON DR	WINSTON DR	\$65,334	\$1,542,687
CONCORD LN	WINSTON DR	END OF THE ST	\$27,060	\$1,569,747
CRANSHIRE CT	REGENT DR	END OF THE ST	\$20,398	\$1,590,144
DANBURY PL	WHITINGHAM LN	END OF THE ST	\$16,790	\$1,606,934
DOVINGTON DR N	CHATSWORTH LN	DARLINGTON CIR	\$123,636	\$1,730,569
DRESDEN DR	FREEMAN RD	HAMAN AVE	\$54,223	\$1,784,792
DRIFTWOOD CT	SHOREWOOD DR	END OF THE ST	\$20,890	\$1,805,681
DUNMORE PL	ERIE LN	GEORGETOWN LN	\$17,548	\$1,823,229
EAGLE WAY	LAKEWOOD BLVD	END OF THE ST	\$132,902	\$1,956,131
EDGEFIELD LN	KENWOOD RD	END OF THE ST	\$36,285	\$1,992,416
EDGEMONT LN	JONES RD	HIGHLAND BLVD	\$125,132	\$2,117,548
FALCON LN	MALLARD LN	FOX PATH LN	\$73,964	\$2,191,512
FIRESTONE DR	WINSTON DR	WINSTON DR	\$362,297	\$2,553,808
FLAGSTAFF LN	GRAND CANYON ST	ROSELLE RD	\$121,135	\$2,674,943
FRANKLIN PL	GEORGETOWN LN	ERIE LN	\$16,892	\$2,691,835
FREEMAN RD	HUNTINGTON BLVD	PARK LN	\$510,040	\$3,201,875
GANNON DR	GOLF RD	HIGGINS RD	\$83,435	\$3,285,310
GLENDALE LN	MOHAVE ST	ILLINOIS BLVD	\$60,455	\$3,345,764
GLENWOOD LN	SILVER PINE DR	THORNBARK DR	\$55,596	\$3,401,360
HARRISON LN	FIRESTONE DR	WINSTON DR	\$108,507	\$3,509,867
HASSELL CIR	HASSELL RD	END OF THE ST	\$25,318	\$3,535,184
HASSELL PL	HASSELL RD	END OF THE ST	\$20,603	\$3,555,787
HIGHLAND BLVD	GOLF RD	JONES RD	\$468,692	\$4,024,478
HUNTINGTON BLV	FREEMAN RD	WESTBURY DR	\$225,500	\$4,249,978
HUNTINGTON BLV	HASSELL RD	HIGGINS RD	\$334,827	\$4,584,805
HUNTINGTON BLV	PALATINE RD	WESTBURY DR	\$251,494	\$4,836,299
ISLANDVIEW CT	GOVERNORS LN	END OF THE ST	\$17,610	\$4,853,908
JEFFERSON RD	HIGHLAND BLVD	DURHAM LN	\$70,418	\$4,924,326
LAKE EDGE CT	STURBRIDGE DR	END OF THE ST	\$34,502	\$4,958,827

Draft 2014-2018 Resurfacing Candidates

STREET	BEGIN	END	2013 COST	CUMULATIVE COST
LEXINGTON DR	ALGONQUIN RD	HARRISON LN	\$201,392	\$5,160,219
LICHFIELD DR (N)	SOMERTON DR	CHAMBERS DR	\$44,116	\$5,204,335
LINCOLNSHIRE LN	PARTRIDGE HILL	PARTRIDGE HILL	\$22,058	\$5,226,393
MAYWOOD LN	WASHINGTON BLVD	OLIVE ST	\$46,187	\$5,272,580
MCDONOUGH RD	NICHOLSON DR	SHOE FACTORY RD	\$106,949	\$5,379,528
MCDONOUGH RD	ROHRSEN RD	NICHOLSON DR	\$155,800	\$5,535,328
MILTON LN	BRISTOL LN	WASHINGTON BLVD	\$66,646	\$5,601,974
MILTON LN	MORTON ST	WASHINGTON BLVD	\$75,338	\$5,677,311
NOGALES ST	MOHAVE ST	END OF THE ST	\$42,743	\$5,720,054
PARKVIEW CIR	HASELL RD	HASELL RD	\$115,682	\$5,835,735
PAYSON ST	PARIS LN	MILTON LN	\$98,564	\$5,934,299
PERRY LN	WASHINGTON BLVD	PLEASANT ST	\$36,634	\$5,970,933
PLEASANT ST	WASHINGTON BLVD	PARIS LN	\$76,301	\$6,047,234
PORT ARTHUR CT	STURBRIDGE DR	END OF THE ST	\$17,220	\$6,064,454
PORTAGE LN	STURBRIDGE DR	STURBRIDGE DR	\$95,674	\$6,160,127
REGAN CT	OLMSTEAD DR	END OF THE ST	\$23,452	\$6,183,579
ROSEDALE LN	HASELL RD	HASELL RD	\$343,150	\$6,526,729
SHOREWOOD CT	SHOREWOOD DR	END OF THE ST	\$39,791	\$6,566,519
SHOREWOOD DR W	WESTBURY DR	HUNTINGTON BLVD	\$140,159	\$6,706,678
SUFFOLK CT	SUFFOLK LN	END OF THE ST	\$29,192	\$6,735,870
THACKER ST W	LINCOLN ST	ROSELLE RD	\$65,129	\$6,800,998
THORNBARK DR	WESTBURY DR	PALATINE RD	\$230,933	\$7,031,931
THORNBARK DR	PALATINE RD	BRADWELL RD	\$296,799	\$7,328,730
VERSAILLES RD	ALGONQUIN RD	CHARLEMAGNE	\$69,167	\$7,397,897
WARWICK CIR (N)	GANNON DR	WORTHINGTON DR	\$76,568	\$7,474,464
WASHINGTON BLV	MILTON LN	BODE RD	\$200,736	\$7,675,200
WASHINGTON BLV	SCHAUMBURG RD	MILTON LN	\$254,159	\$7,929,359
WESTBRIDGE CT	WESTBURY DR	END OF THE ST	\$19,947	\$7,949,306
WHISPERING TRAILS DR (N)	ALGONQUIN RD	HUNTINGTON BLVD	\$231,015	\$8,180,320
WILDWOOD CT	WESTBURY DR	END OF THE ST	\$23,657	\$8,203,977
WOODCREEK LN	GOLF RD	END OF THE ST	\$24,990	\$8,228,967
WOODLAWN ST	WESTERN ST	END OF THE ST	\$102,603	\$8,331,569

Potential 5 Year (2014 - 2018) Street Rehabilitation Project



Planning Division
Village of Hoffman Estates
Revised 10/1/2013
DRAFT - Subject To Change

VILLAGE OF HOFFMAN ESTATES
AN ORDINANCE AMENDING CHAPTER 12
WATER AND SEWER SYSTEM,
OF THE VILLAGE OF HOFFMAN ESTATES

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Hoffman Estates, Cook and Kane Counties, Illinois, as follows:

Section 1: That the title of Chapter 12, WATER AND SEWER SYSTEM, of the Hoffman Estates Municipal Code, be and is hereby amended to read as follows:

CHAPTER 12
WATER, ~~STORMWATER~~ AND SEWER SYSTEMS

Section 2: That Article 6, STORMWATER SYSTEM, of Chapter 12, WATER, STORMWATER AND SEWER SYSTEMS, of the Hoffman Estates Municipal Code, be and is hereby created to read as follows:

~~Article 6~~
~~STORMWATER SYSTEM~~

Section 12-6-1. STORMWATER UTILITY FEE

Effective November 1, 2013, there is hereby established in the Village of Hoffman Estates a Stormwater Utility Fee for the construction, repair and reconstruction of stormwater systems and related infrastructure within the Village. Such Stormwater Utility Fee shall be proportional and shall be based on the extent to which each parcel of property contributes to the need for construction of new stormwater improvements, and the rebuilding and repairing of existing stormwater and related infrastructure.

Section 12-6-2. STORMWATER FEES

- A. A reasonable Stormwater Utility Fee shall be charged users of the Village's System and shall be paid for by the customer responsible for paying the water bill for that property.
- B. The monthly Stormwater Utility Fees for residential lots including single family detached, single family attached such as duplexes, quads, townhomes and condominiums but excluding apartment buildings shall be as follows, according to the parcel's lot size:
- | | | |
|----|--------------------------------------|------------------|
| 1. | 0-7,500 square feet of lot size | \$1.50 per month |
| 2. | 7,501-12,500 square feet of lot size | \$2.00 per month |
| 3. | Over 12,501 square feet of lot size | \$2.50 per month |
- C. The monthly Stormwater Utility Fees for non-residential development and apartment buildings are calculated proportionately based on the amount of impervious surface area on the respective sites, using \$2.00 per 3,300 square feet of impervious surface area as the standard unit.
- D. Stormwater Utility Fees for both residential and non-residential users shall be collected every month in advance of service.

Section 12-6-3. BILLING

It shall be the duty of the Village's Director of Finance to cause monthly statements for Stormwater Utility Fees to be delivered to each customer on the same schedule as water bills, and the same shall be incorporated into and separately stated in each "Water and Sewer Service Bill" for common collection by the Village.

All bills for Stormwater Utility Fees shall be due and payable on the dates stated on such bills, which dates shall be the same as those provided by Article 12-4 of the Hoffman Estates Municipal Code for payment of water bills. A fee of five percent (5%) shall be added to any bill for the current billing cycle for water, stormwater management and sewer service if the Stormwater Utility Fee remains unpaid for a period of 20 days from the date of mailing the common bill, in accordance with Sec. 12-4-2 of this Municipal Code.

Section 12-6-4. CHANGE IN OWNERSHIP OF PREMISES

The services of the Stormwater System are furnished to the respective premises by the Village upon the condition that the owner of the premises, the occupant thereof and the user of the service are jointly and severally liable therefor to the Village. Irrespective of any change in ownership of premises, each parcel or real estate having sewer or water connection or house connection shall be liable for the payment of the Stormwater Utility Fee as hereinbefore provided.

Section 12-6-5. DELINQUENCIES

In the event monthly Stormwater Utility Fees are not paid within thirty-five (35) days after the rendition of the common bill including such fee, such fees shall be deemed and are hereby declared to be delinquent and thereafter such delinquencies shall constitute liens upon the real estate upon or for which the service has been supplied. The Village Clerk is hereby directed to file in the Office of the Recorder of Deeds of the County of Cook, Illinois, or in the Office of the Registrar of Titles if the property affected is under the Torrens System, sworn statements stating the legal description of the real estate for which the lien is imposed, and showing the amount of such delinquencies and the date on which the charges became delinquent, which shall be deemed notice of the lien for payment of such service provided. The Village Clerk shall send a copy of the notice of the Village's statement of lien claim to the owner of the real estate, as referenced by the taxpayer's identification number, and the Village has the further power to foreclose this lien in the same manner and with the same effect as in the foreclosure of mortgages on real estate.

The Village may, however, refrain from filing such a sworn statement of delinquencies if the Village proposes to sue or shall have sued the owner, occupant or user of the real estate in a civil action to recover such delinquent charges, or to prosecute through its Administrative Adjudication Process violations for failure to pay.

No Person owing Stormwater Utility Fees and removing to other premises in the Village of Hoffman Estates shall be served water and sewer services until such Stormwater Utility Fees in arrears are paid in full.

In the event Stormwater Utility Fees are not paid within forty (40) days after the rendition of the common bill for service, the water service at that property shall be discontinued without further notice and shall not be reinstated until all past due bills, including the penalties thereon, are paid in full together with the payment to cover the cost of reinstating such service.

When the water is shut off temporarily at the request of the owner of the premises, the occupant thereof and/or the user of the water service, the owner of the premises, the occupant thereof and the user of the service shall continue to pay the Stormwater Utility Fee per month.

Section 12-6-6. RIGHT OF ACCESS

Authorized Village employees and/or representatives shall, subject to applicable law, have ready access in and through the property between the hours of 7:00 a.m. and sunset, for the purpose of inspecting, examining, testing and repairing all or any part of the Village's stormwater system and related infrastructure, and for the purposes of verifying applications for Adjustments, exemptions and appeals where claimed.

Section 12-6-7. EXEMPTIONS

A. Except as otherwise provided in this Section, the following users shall be exempt from the payment of Stormwater Utility Fees:

1. All properties within the Village of Hoffman Estates that are owned by federal, state and local governments, and by municipal corporations.
2. All other public lands and buildings used for public purposes, including park and recreation facilities and libraries.
3. All properties owned by and used for religious purposes including churches, rectories, parish houses and schools.
4. Vacant parcels.

B. Such exemption from the payment of Stormwater Utility Fees shall continue until such time as the use of that property changes.

Section 12-6-8. ADJUSTMENT OF STORMWATER UTILITY FEE

A. Any property owner whose property does not impact on the Village of Hoffman Estates stormwater system to the extent of the Stormwater Utility Fee charged to that property by this Section may apply in writing to the Village's Director of Engineering for a credit adjustment of that user's Stormwater Utility Fee.

B. Basis for Adjustment. An Adjustment may be based upon the user's stormwater management practices including, but not limited to, reductions in runoff volume including discharge to a non-Village drainage system and properly designed, constructed and maintained on-site retention and treatment facilities. An Adjustment may also be based upon the approximate percentage of any significant variation in the volume, rate, or

quality of stormwater emanating from the property as compared to similarly situated properties. In determining the similarity of properties, the Director of Engineering shall consider the location, geography, size, use, impervious area, on-site facilities and any other factors bearing on the variation, which documentation shall include, without limitation:

1. Detailed specifications of any on-site cleaning of stormwater performed prior to discharge into the Village stormwater utility system, along with sufficient evidence that any on-site cleaning system is in good working order and is maintained on a regular basis.
2. Topographical depictions of the runoff patterns and directions of all stormwater emanating from the relevant property that does not impact the Village stormwater utility system.
3. Relevant photographic evidence in support of the application.

C. Procedures for Adjustment. The Director of Engineering shall review an application for an Adjustment against the user's Stormwater Utility Fee, and shall either grant or deny the requested Adjustment in writing, within 90 days after the date on which the application is received:

1. The user seeking an Adjustment shall submit a written application on a form prescribed by the Director of Engineering, and shall include the user's contact name and address, the property address, the subdivision name, if applicable.
2. Not less than one half of the stormwater emanating from the relevant property is detained and cleaned, in accordance with effective engineering practices and techniques, prior to discharge into the Village stormwater utility system.
3. The emanation of stormwater from the relevant property has no impact on the Village stormwater utility system.

D. The Finance Director shall apply credits granted by the Director of Engineering to the applicant's account, and shall refund any overpaid monies to the applicant within 30 days of receipt of the Director of Engineering's review of the application.

E. Any credit granted by the Director of Engineering shall expire five (5) years thereafter, but may be renewed by application of the property owner.

Section 12-6-9. COMPUTATION OF RATES AND FEES

The method for computation of rates and fees established hereinbefore in this Section 12-6-2 shall be made available to a property owner within 15 days of receipt of a written request for such. Any question regarding the method used or in the computations thereof shall be answered by the Corporation Counsel within 30 days after notification of a formal written request for answering such questions.

Thereafter, any property owner in the Village believing that he/she/it is aggrieved by the classification of property or the calculation of the Stormwater Utility Fee, as provided in subsection 12-6-2, or by the application or failure to apply a credit, as provided in Section 12-6-8, may appeal the classification, calculation or application of those Subsections. All appeals taken pursuant to this Subsection must be filed in writing with the Director of Engineering, and shall state the reason and basis for the appeal. Property owners filing an appeal pursuant to this Section 12-6-5 may supplement the appeal with relevant documentation in support of the appeal.

The Director of Engineering shall thereafter process and make a determination of the appeal in accordance with this Village's Municipal Code of Ordinances, and applicable state law.

Section 12-6-10. REVENUES

All revenues and monies derived from the Stormwater Utility Fees shall be deposited in the stormwater management fund for the purpose of constructing, rebuilding and reconstructing the Village's stormwater management system and related infrastructure in accordance with applicable law.

Section 3: That Article 6, PENALTY, of Chapter 12, WATER, STORMWATER AND SEWER SYSTEMS, of the Hoffman Estates Municipal Code be amended by renumbering Article 6 to be Article 7 to read as follows.

Article 6~~7~~
PENALTY

Section 12-~~7~~-1. PENALTY

Any person, firm or corporation violating any of the provisions of this Chapter shall, unless otherwise specifically provided, be subject to a fine of not less than Ten Dollars (\$10.00) nor more than Five Hundred Dollars (\$500.00) for each offense.

Section 4: The Village Clerk is hereby authorized to publish this ordinance in pamphlet form.

Section 5: This Ordinance shall be in full force and effect immediately from and after November 1, 2013.

PASSED THIS _____ day of _____, 2013

VOTE	AYE	NAY	ABSENT	ABSTAIN
Trustee Karen V. Mills	_____	_____	_____	_____
Trustee Anna Newell	_____	_____	_____	_____
Trustee Gary J. Pilafas	_____	_____	_____	_____
Trustee Gary G. Stanton	_____	_____	_____	_____
Trustee Michael Gaeta	_____	_____	_____	_____
Trustee Gayle Vandenbergh	_____	_____	_____	_____
Mayor William D. McLeod	_____	_____	_____	_____

APPROVED THIS _____ DAY OF _____, 2013

Village President

ATTEST:

Village Clerk

Published in pamphlet form this _____ day of _____, 2013.

VILLAGE OF HOFFMAN ESTATES

AN ORDINANCE AMENDING CHAPTER 13,
REVENUE TAXES AND CHARGES, OF THE
HOFFMAN ESTATES MUNICIPAL CODE

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Hoffman Estates, Cook and Kane Counties, Illinois, as follows:

Section 1: That Article 7, FOOD AND BEVERAGE TAX, of Chapter 13, REVENUE TAXES AND CHARGES, of the Hoffman Estates Municipal Code shall be amended to read as follows:

Article 7

FOOD AND BEVERAGE TAX

Section 13-7-1. DEFINITIONS

For the purposes of this Article 7, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Prepared Food"

1. "Prepared Food" means and includes any solid, liquor (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed, and which has been prepared for immediate consumption.

2. "Prepared Food" may be purchased for consumption within or upon the premises where it is sold or it may be purchased for consumption off the premises. However, with respect to food purchased for consumption off the premises where it is sold, "Prepared Food" does not mean or include any food which is sold in a closed or sealed bottle, can, carton or container of the manufacturer or wholesale or which has not been prepared for immediate consumption.

B. "Alcoholic Liquor" means any spirits, wine, beer, ale or other liquid containing more than one-half of one percent (.5%) of alcohol by volume, which is fit for beverage purposes.

C. "Person" means any individual, firm or corporation, representative or entity.

D. "Purchase at Retail" means to obtain for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale.

E. "Retailer" means a Person who sells or offers for sale, for use or consumption and not for resale, ~~including but not limited to any owner or operator of a Prepared Food Facility and/or Alcoholic Liquor Facility.~~

F. "Prepared Food Facility"

1. "Prepared Food Facility" means any person or establishment subject to licensing under Chapter 8, Licenses, of the Hoffman Estates Municipal Code, which sells at retail food prepared for immediate consumption with provided seating for on-premise consumption of said food, whether consumed on premises or not, and whether such Prepared Food Facility use is conducted along with any other use(s) in a common premise or business establishment or not.

2. A "Prepared Food Facility" includes but is not limited to those establishments commonly called a restaurant, eating place, drive-in restaurant, buffet, bakery, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, hotel, motel, or club, or any other establishment which sells at retail, food which has been prepared for immediate consumption.

3. A "Prepared Food Facility" does not include churches, public or private schools, boarding houses, day care centers, hospitals, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly and which are not presently subject to the State Retailers' Occupation Tax. A facility shall be "included" as a facility under sub-section F-2 above if it fails to meet all criteria above.

G. "Alcoholic Liquor Facility" means any establishment licensed under the provisions of ~~Article 3, Alcoholic Liquors, of Chapter 8~~ of the Hoffman Estates Municipal Code and that sells Alcoholic Liquor at retail.

H. "Package Liquor" means Alcoholic Liquor sold unopened at retail in its original package or container, and only for consumption off the retail premises of any Prepared Food Facility or Alcoholic Liquor Facility in the Village of Hoffman Estates.

Section 13-7-2. IMPOSITION OF TAX

A. ~~Effective as of and commencing on the 1st day of November, 2013,~~ a tax, in addition to any and all other taxes, is imposed upon the purchase of Prepared Foods and Alcoholic Liquor at retail ~~and on premise consumption~~ at any Prepared Food Facility or Alcoholic Liquor Facility within the Village at the rate of two percent (2%) of the purchase price of such Prepared Food and Alcoholic Liquor. The liability for payment of the tax shall be borne by the purchaser.

B. ~~Effective as of and commencing on the 1st day of November, 2013,~~ a tax, in addition to any and all other taxes, is imposed upon the purchase of Package Liquor at retail at a Prepared Food Facility or Alcoholic Liquor Facility within the Village at the rate of five percent (5%) 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.

Section 13-7-3. COLLECTION OF TAX BY RETAILER

The owner and the operator of each Prepared Food Facility and each Alcoholic Liquor Facility within the Village shall jointly and severally have the duty to collect and account for said ~~taxes~~ from each purchaser at the time that the consideration for such purchase ~~at retail~~ is paid.

Section 13-7-4. BOOKS AND RECORDS

The owner and operator of each Prepared Food Facility and each Alcoholic Liquor Facility within the Village shall jointly and severally have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for sales ~~at retail~~ of Prepared Food and Alcoholic Liquor and the taxes collected each day, which shall be made available to the Village for examination and for audit by the Village upon reasonable notice and during customary business hours.

Section 13-7-5. TRANSMITTAL OF TAX COLLECTION

The owner and operator of each Prepared Food Facility and each Alcoholic Liquor Facility within the Village shall jointly and severally have the duty to cause to be filed with the Director of Finance a sworn return for each such facility for each such licensed premises located in the Village's Finance Department. Said return shall be prepared and submitted in forms prescribed by the Village. Said returns shall be filed with the Village by the 20th day of each month. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Article which are due and owing for the period covered by the return. The return shall also be accompanied with a copy of the return filed with the Illinois Department of Revenue for sales within the Village of Hoffman Estates covering the same reporting period.

The holder of a Class C Alcoholic Retail ~~Liquor~~ Dealer's License, issued by the Village, shall file the return and pay the tax, if any, imposed by this Article within 14 days of the expiration of the Class C License.

Section 13-7-6. ALLOCATION OF CERTAIN TAXES COLLECTED

Three percent (3%) of those taxes imposed and monies collected on the purchase of Package Liquor at retail at a Prepared Food Facility or Alcoholic Liquor Facility within the Village shall be paid into the Village's General Fund for capital equipment and projects.

Section 13-7-7. LATE PAYMENT PENALTY

If any tax imposed by this Article is not paid when due, a late payment penalty equal to two percent (2%) of the unpaid tax shall be added for each month, or any portion thereof, that such tax remains unpaid, and the total of such late payment penalty shall be paid along with the tax imposed by this Article.

Section 13-7-8. TRANSMITTAL OF EXCESS TAX COLLECTIONS

If any Person collects an amount in excess of the tax imposed by this Article, but which amount is purported to be a collection thereof, and does not return the same to the purchaser who paid the tax, the Person who collected the tax shall account for and pay over those excess amounts to the Village along with the tax properly collected.

Section 13-7-9. ENFORCEMENTS

Payment and collection of the tax imposed by this Article and any late payment penalty may be enforced by an action in any court of competent jurisdiction. The failure to collect, account for, and pay over the tax imposed by this Article, including any late payment penalty, shall be cause for suspension or revocation of any Village license issued pursuant to Chapter 8, Licenses, of the Hoffman Estates Municipal Code.

Section 13-7-10. PENALTY

A. Any Person who is a Retailer failing or omitting to pay said tax when due or failing or omitting to collect, account for or pay over said tax, together with any late payment penalty, or failing to maintain or allow the examination of the required records shall, in addition to any other payment penalty or fee provided by law, be fined not less

than Fifty Dollars (\$50.00) nor more than Five Hundred Dollars (\$500.00) for each offense, and each day a violation continues shall be considered a separate and distinct violation.

B. Any person failing or omitting to pay said tax when due or failing or omitting to collect, account for or pay over said tax, together with any late payment penalty, or failing to maintain or allow the examination of the required records shall, in addition to any other payment or fee provided by law be required to pay a hearing fee if a hearing is required under Section 8-1-14 of the Hoffman Estates Municipal Code to show cause why the business license should not be revoked. Such fee shall be \$100 for each hearing, but \$250 if it is the second such hearing in twelve (12) months and \$500 if it is the third or more such hearing in twelve (12) months. Such fee shall be required under any circumstance causing such hearing to be scheduled whether or not the person pays said tax or not subsequent to the notice of the hearing.

Section 13-7-11. CONFIDENTIALITY

All information received by the Village from returns filed pursuant to this Article or from any investigations conducted pursuant to this Article, except for official Village purposes, or as required by the Freedom of Information Act, shall be confidential.

Section 2: That Article 11, ELECTRIC UTILITY TAX, of Chapter 13, REVENUE TAXES AND CHARGES, of the Hoffman Estates Municipal Code shall be created to read as follows:

Article 11

ELECTRIC UTILITY TAX

Section 13-11-1. DEFINITIONS

For purposes of this Article, the following definitions shall apply:

A. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation, and state of or any political subdivision thereof, or a receiver, trustee, conservator, or other representative appointed by order of any court or by operation of law.

B. "Person maintaining a place of business in this state" means any person having or maintaining within the State, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office, or other place of business, or any employee, agent, or other representative operating within the State under the authority of the Person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in the State permanently or temporarily, or whether such Person, subsidiary, or other affiliate is licensed or qualified to do business in this State.

C. "Public Utility" shall have the meaning ascribed to it in Section 3-105 of the Public Utilities Act and shall include telecommunications carriers as defined in Section 13-202 of that Act and alternative retail electric suppliers as defined in Section 16-202 of that Act.

D. "Purchase at Retail" means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility as defined in section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) directly in the generation, production, transmission, delivery, or sale of electricity.

E. "Purchaser" means any person who uses or consumes, within the corporate limits of the Village electricity acquired in a Purchase at Retail.

F. "Tax Collector" means the Person delivering electricity to the Purchaser.

Section 13-11-2. IMPOSITION OF TAX

A. Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2), the Village's Home Rule authority and any other applicable authority, effective as of and commencing on the 1st day of November, 2013, 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 corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

1. For the first 2,000 kilowatt-hours used or consumed in a month: 0.561 cents per kilowatt-hour;
2. For the next 48,000 kilowatt-hours used or consumed in a month: 0.368 cents per kilowatt-hour;
3. For the next 50,000 kilowatt-hours used or consumed in a month: 0.331 cents per kilowatt-hour;
4. For the next 400,000 kilowatt-hours used or consumed in a month: 0.322 cents per kilowatt-hour;
5. For the next 500,000 kilowatt-hours used or consumed in a month: 0.313 cents per kilowatt-hour;
6. For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.294 cents per kilowatt-hour.
7. For the next 2,000,000 kilowatt-hours used or consumed in a month: 0.290 cents per kilowatt-hour.
8. For the next 5,000,000 kilowatt-hours used or consumed in a month: 0.285 cents per kilowatt-hour.
9. For the next 10,000,000 kilowatt-hours used or consumed in a month: 0.281 cents per kilowatt-hour.
10. For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month: 0.276 cents per kilowatt-hour.

B. The tax imposed in subsection A of this section is in addition to all taxes, fees, and other revenue measures imposed by the Village, the United States of America, the State, or any other political subdivision of the State.

C. Notwithstanding any other provision of this Article, the tax provided for herein shall not be imposed if and to the extent that the imposition or collection of the tax would violate the Constitution or laws of the United States of America, or the constitution of this State.

D. The tax provided for in subsection A of this section shall be imposed with respect to the use or consumption of electricity by residential customers and by nonresidential customers beginning with the first bill issued to such customers on or after November 1, 2013.

Section 13-11-3. COLLECTION OF TAX

A. Subject to the provisions of Section 13-11-6, Resales, of this Article regarding the delivery of electricity to resellers, the Municipal Electric Use Tax imposed under this Article shall be collected from Purchasers by the Person maintaining a place of business in the State who delivers the electricity to such Purchasers. This tax shall constitute a debt of the Purchaser to the Person who delivers the electricity to the Purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.

B. Any tax required to be collected by this Article, and any tax in fact collected, shall constitute a debt due and owing to the Village by the Person delivering the electricity, provided that the Person delivering the electricity shall be allowed credit for such tax related to deliveries of electricity the charges for which are written off as uncollectible after reasonable collection efforts have been made, and provided further, that if such charges are thereafter collected, the Person delivering the electricity shall be obligated to remit such tax to the Village.

C. Persons delivering electricity shall collect the tax from the Purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to three percent of the tax they collect to reimburse them for their expenses incurred in keeping records, billing customers, preparing and filing returns, remitting the tax, and supplying data to the Village upon request. For purposes of this Article, any partial payment of a billed amount not specifically identified by the Purchaser shall be deemed to be for the delivery of electricity.

Section 13-11-4. TRANSMITTAL OF TAX COLLECTION AND RETURN

A. Every Tax Collector shall, on a monthly basis, file a return in a form prescribed by the Village's Director of Finance. The return and the accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected or is required to be collected under this Article.

B. If the Person delivering electricity fails to collect the tax from the Purchaser or is excused from collecting the tax under this Article, then the Purchaser shall file a return in a form prescribed by the Director of Finance and pay the tax directly to the Village on or before the last day of the month during which the electricity is used or consumed.

Section 13-11-5. ALLOCATION

All monies collected pursuant to this Article shall be paid into the Village's Capital Improvements Fund for roadway rehabilitation.

Section 13-11-6. RESALE OF ELECTRICITY

A. Resale of Electricity. Electricity that is delivered to a Person in the Village shall be considered to be for use and consumption by that Person unless said Person receiving the electricity has an active resale number issued by the Director of Finance and furnishes that number to the Person who deliver the electricity, and certifies to that person that the sale is either entirely or partially nontaxable as a sale for resale.

B. Resale Number. If a Person who receives electricity in the Village claims to be an authorized reseller of electricity, that Person shall apply to the Village's Director of Finance for a resale number. The applicant shall state in such application facts showing why it is not liable for the tax imposed by this Article on any purchases of electricity and shall furnish such additional information as the Director of Finance may reasonably require.

C. Upon approval of the application, the Director of Finance shall assign a resale number to the applicant and shall certify the number to the applicant.

D. The Director of Finance may cancel the resale number of any Person if:

1. That Person fails to pay any tax payable under this Article for electricity used or consumed by that Person;
2. The resale number was obtained through misrepresentation; or,
3. The resale number is no longer necessary because the Person having obtained the number has discontinued making resales.

E. If a reseller has acquired electricity partly for use or consumption and partly for resale, the reseller shall pay the tax imposed by this Article directly to the Village and remit the tax to the Village for the amount of electricity delivered by the reseller to a Purchaser.

F. Any Person who delivers electricity to a reseller having an active resale number and complying with all other conditions of this section shall be excused from collecting and remitting the tax on any portion of the electricity delivered to the reseller, provided that the Person reports to the Director of Finance the total amount of electricity delivered to the reseller, and such other information that the Director of Finance may reasonably require.

Section 13-11-7. BOOKS AND RECORDS

Every taxpayer and Public Utility shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that

gave rise, or may have given rise, to any tax liability or exemption under this Article. All such books and records shall, at all times during business hours, be subject to and available for inspection by the Village.

Section 13-11-8. CREDITS AND REFUNDS

Notwithstanding any other provisions of this Article, in order to permit sound fiscal planning and budgeting by the Village, no Person shall be entitled to a refund of, or credit for, a tax imposed under this Article unless the Person files a claim for refund or credit within one (1) years after the date on which the tax was paid or remitted with the Director of Finance.

Section 13-11-9. EXEMPTIONS

Notwithstanding any other provision of this Article, this tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the Constitution or statutes of the United States or the constitution of the State of Illinois. Additionally, this tax shall neither be imposed on nor collected from the Village of Hoffman Estates itself.

Section 13-11-10. CONFIDENTIALITY

All information received by the Village from returns filed pursuant to this Article or from any investigations conducted pursuant to this Article, except for official Village purposes, or as required by the Freedom of Information Act, shall be confidential.

Section 3: That Article 12, MUNICIPAL GAS USE TAX, of Chapter 13, REVENUE TAXES AND CHARGES, of the Hoffman Estates Municipal Code shall be created to read as follows:

Article 12

MUNICIPAL GAS USE TAX

Section 13-12-1. SHORT TITLE

The tax imposed by this Article shall be known as the "Municipal Gas Use Tax" and 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.

Section 13-12-2. DEFINITIONS

For the purpose of this Article 12, the following definitions shall apply:

- A. "Gas" means natural gas.
- B. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.
- C. "Public Utility" means a public utility as defined in Section 3-105 of the Public Utilities Act.
- D. "Public Utilities Act" means the Public Utilities Act as amended, (220 ILCS 5/1-101 *et seq.*).
- E. "Retail Purchaser" means any Person who purchases Gas in a Sale at Retail.

F. "Sale at Retail" means any sale of Gas by a retailer to a Person for use or consumption, and not for resale. For this purpose, the term "Retailer" means any Person engaged in the business of distributing, supplying, furnishing or selling Gas.

Section 13-12-3. IMPOSITION OF TAX

A. Except as otherwise provided by this Article, effective from and commencing the 1st day of November, 2013, a tax is imposed on the privilege of using or consuming Gas in the Village of Hoffman Estates that is purchased in a Sale at Retail at the rate of five cents (\$0.05) per therm.

B. The ultimate incidence of and liability for payment of the tax is on the Retail Purchaser, and nothing in this Article shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting Gas.

C. The Retail Purchaser shall pay the tax, measured by therms of Gas delivered to the Retail Purchaser's premises, to the Public Utility designated to collect the tax pursuant to Section 13-12-4 of this Article on or before the payment due date of the Public Utility's bill first reflecting the tax, or directly to the Village of Hoffman Estates Director of Finance on or before the fifteenth day of the second month following the month in which the Gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to Section 13-12-4 or if the Gas is delivered by a Person other than a Public Utility so designated.

D. Nothing in this Article shall be construed to impose a tax upon any Person, business or activity which, under the Constitutions of the United States or State of Illinois, may not be made the subject of taxation by the Village.

E. A Person who purchases Gas for resale and therefore does not pay the tax imposed by this Article with respect to the use or consumption of the Gas, but who later uses or consumes part or all of the Gas, shall pay the tax directly to the Village of Hoffman Estates Director of Finance on or before the fifteenth day of the second month following the month in which the Gas is used or consumed.

F. The tax shall apply to Gas for which the delivery to the Retail Purchaser is billed by a Public Utility on or after November 1, 2013.

G. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article whether as a result of mistake of fact or an error of law, then such amount shall be (1) credited against any tax due, or to become due, under this Article from the taxpayer who made the erroneous payment or (2) subject to a refund if no such tax is due or to become due; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited or refunded.

(H) No action to recover any amount of tax due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

(I) Reserved.

Section 13-12-4. COLLECTION OF TAX BY PUBLIC UTILITY

The Hoffman Estates Village Manager is authorized to enter into a contract for collection of the tax imposed by this Article with any Public Utility providing Gas service in the Village of Hoffman Estates. The contract shall include and substantially conform with the following provisions:

- A. The Public Utility will collect the tax from Retail Purchasers as an independent contractor.
- B. The Public Utility will remit collected taxes to the Village of Hoffman Estates Director of Finance no more often than once each month.
- C. The Public Utility will be entitled to withhold from tax collections a service fee equal to 3% of the amounts collected and timely remitted to the Village's Director of Finance.
- D. The Public Utility shall not be responsible to the Village of Hoffman Estates for any tax not actually collected from a Retail Purchaser.
- E. Such additional terms as the parties may agree upon.

Section 13-12-5. BOOKS AND RECORDS

Every taxpayer and Public Utility shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise to any tax liability or exemption under this Article. All such books and records shall, at all times during business hours, be subject to and available for inspection by the Village.

Section 13-12-6. ALLOCATION

All monies collected pursuant to this Article shall be paid into the Village's General Fund for capital equipment and expenditures.

Section 13-12-7. CONFIDENTIALITY

All information received by the Village from returns filed pursuant to this Article or from any investigations conducted pursuant to this Article, except for official Village purposes, or as required by the Freedom of Information Act, shall be confidential.

Section 4: That Article 13, MUNICIPAL MOTOR FUEL TAX, of Chapter 13, REVENUE TAXES AND CHARGES, of the Hoffman Estates Municipal Code shall be created to read as follows:

Article 13

MUNICIPAL MOTOR FUEL TAX

Section 13-13-1. DEFINITIONS

Unless the context otherwise requires, the following terms as used in this Article shall be construed according to the definitions given below:

A. "Motor Fuel" shall mean all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles.

B. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

C. "Motor Fuel Retailer" shall mean any person, firm or corporation licensed as a Filling Station within the Village of Hoffman Estates as defined in Section 8-7-5 of the Municipal Code and engaged in the business of selling Motor Fuel at retail, and not for resale.

Section 13-13-2. IMPOSITION OF TAX

Effective as of and commencing on the 1st day of November, 2013, a tax, in addition to any and all other taxes, is imposed upon the purchase of Motor Fuel at retail within the Village of Hoffman Estates at the rate of 0.025 cents per gallon or fraction thereof. The liability for payment of the tax shall be borne by the purchaser, and shall be in addition to any and all other taxes.

Section 13-13-3. COLLECTION OF TAX BY MOTOR FUEL RETAILER

The owner and the operator of each Motor Fuel Retailer within the Village shall jointly and severally have the duty to collect and account for said tax from each purchaser at the time that the consideration for such purchase at retail is paid.

Section 13-13-4. BOOKS AND RECORDS

The owner and operator of each Motor Fuel Retailer within the Village shall jointly and severally have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for purchases of Motor Fuel and the taxes collected each day, which shall be made available to the Village for examination and for audit by the Village upon reasonable notice and during customary business hours.

Section 13-13-5. TRANSMITTAL OF TAX COLLECTION

The owner and operator of each Motor Fuel Retailer within the Village shall jointly and severally have the duty to cause to be filed a sworn Motor Fuel Tax return with the Village of Hoffman Estates Director of Finance for each such licensed premises located in the Village. Said return shall be prepared and submitted in forms prescribed by the Village and shall be filed with the Village by the 20th day of each month. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Article which are due and owing for the period covered by the return. The return shall also be accompanied with a copy of either the Illinois Department of Revenue Sales and Use Tax Return (ST-1) or County Motor Fuel Tax form (CMFT-1/CMFT-2) for sales within the Village of Hoffman Estates covering the same reporting period.

Section 13-13-6. ALLOCATION

All monies collected pursuant to this Article shall be paid into the Village's Capital Improvements Fund for roadway rehabilitation.

Section 13-13-7. LATE PAYMENT PENALTY

If any tax imposed by this Article is not paid when due, a late payment penalty equal to two percent of the unpaid tax shall be added for each month, or any portion thereof, that such tax remains unpaid, and the total of such late payment penalty shall be paid by the Motor Fuel Retailer along with the tax imposed by this Article.

Section 13-13-8. TRANSMITTAL OF EXCESS TAX COLLECTIONS

If any Person collects an amount in excess of the tax imposed by this Article, but which amount is purported to be a collection thereof, and does not return the same to the purchaser who paid the tax, the Person who collected the tax shall account for and pay over those excess amounts to the Village along with the tax properly collected.

Section 13-13-9. ENFORCEMENTS

Payment and collection of the tax imposed by this Article and any late payment penalty may be enforced by an action in any court of competent jurisdiction. The failure to collect, account for, and pay over the tax imposed by this Article, including any late payment penalty, shall be cause for suspension or revocation of any Village license issued pursuant to Section 8-7-5 Licenses, of the Hoffman Estates Municipal Code.

Section 13-13-10. PENALTY

A. Any Person who is a Motor Fuel Retailer failing or omitting to pay said tax when due or failing or omitting to collect, account for or pay over said tax, together with any late payment penalty, or failing to maintain or allow the examination of the required records shall, in addition to any other payment penalty or fee provided by law, be fined not less than \$50.00 nor more than \$500.00 for each offense, and each day a violation continues shall be considered a separate and distinct violation.

B. Any Person who is a Motor Fuel Retailer failing or omitting to pay said tax when due or failing or omitting to collect, account for or pay over said tax, together with any late payment penalty, or failing to maintain or allow the examination of the required records shall, in addition to any other payment, penalty or fee provided by law be required to pay a hearing fee if a hearing is required under Section 8-1-14 of the Hoffman Estates Municipal Code to show cause why the business license should not be revoked. Such fee shall be \$100.00 for each hearing, but \$250.00 if it is the second such hearing in 12 months and \$500.00 if it is the third or more such hearing in 12 months. Such fee shall be required under any circumstance causing such hearing to be scheduled whether or not the person pays said tax or not subsequent to the notice of the hearing.

Section 13-13-11. CONFIDENTIALITY

All information received by the Village from returns filed pursuant to this Article or from any investigations conducted pursuant to this Article, except for official Village purposes, or as required by the Freedom of Information Act, shall be confidential.

Section 2: That the Village Clerk is hereby authorized to publish this ordinance in pamphlet form.

Section 3: That this Ordinance shall be in full force and effect as of and commencing the 1st day of November, 2013 after its passage and approval and publication according to law and filing with the Department of Revenue.

PASSED THIS _____ day of _____, 2013

VOTE	AYE	NAY	ABSENT	ABSTAIN
Trustee Karen V. Mills	_____	_____	_____	_____
Trustee Anna Newell	_____	_____	_____	_____
Trustee Gary J. Pilafas	_____	_____	_____	_____
Trustee Gary G. Stanton	_____	_____	_____	_____
Trustee Michael Gaeta	_____	_____	_____	_____
Trustee Gayle Vandenberg	_____	_____	_____	_____
Mayor William D. McLeod	_____	_____	_____	_____

APPROVED THIS _____ DAY OF _____, 2013

Village President

ATTEST:

Village Clerk

Published in pamphlet form this _____ day of _____, 2013.