



2016 APPROVED BUDGET

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2016
TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

Letter of Transmittal i – xx

GENERAL FUND

Summary 1
Detailed Revenues 2-26
Elected Officials..... 27-32
Administration 33-64
Legal 65-73
Village Clerk..... 74-80
Risk Management 81-92
Human Resources 93-103
Technology 104-111
Finance..... 112-123
Engineering..... 124-129
Police..... 130-167
Board of Police Commissioners..... 168-173
Public Works..... 174-216
Building and Zoning 217-235

COMMUNITY DEVELOPMENT FUND

Summary 236
Community Events..... 237-262
Economic Development..... 263-276
Planning 277-304

PARKS AND RECREATION FUND

Summary 305
Special Recreation 306-311
Administration 312-330
Programs 331-339
Parks Maintenance 340-359

VILLAGE OF HAWTHORN WOODS, ILLINOIS
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2016
TABLE OF CONTENTS

PAGE

PARK DONATION FUND

Summary360
Detailed Revenues and Expenses..... 361-362

MOTOR FUEL TAX FUND

Summary363
Detailed Revenues and Expenses..... 364-376

AQUATIC CENTER FUNDS

Aquatic Center Operating Fund Summary377
Aquatic Center Operating Fund Detailed Revenues and Expenses 378-423
Aquatic Center Depreciation Fund Summary.....424
Aquatic Center Depreciation Fund Detailed Revenues and Expenses 425-429
Aquatic Center Debt Fund Summary.....430
Aquatic Center Debt Fund Detailed Revenues and Expenses 431-434

SISTER CITIES FUND

Summary435
Detailed Revenues and Expenses..... 436-439

SEWER FUND

Summary440
Detailed Revenues and Expenses..... 441-461

CAPITAL IMPROVEMENT PLAN (CIP) FUND

Summary462
Detailed Capital Improvement Plan..... 463-473

RESERVE FUND

Summary474



2 LAGOON DRIVE - HAWTHORN WOODS, ILLINOIS 60047 - (847) 438-5500 FAX 847-438-1459

October 5, 2015

Honorable Mayor Joseph Mancino
Members of the Board of Trustees
Residents of the Village of Hawthorn Woods

We are pleased to present to you a balanced budget for the fiscal year ending December 31, 2016. This document reflects a responsible budget and our determination to allocate available resources in an equitable manner by incorporating best financial management practices into every Village Department. This budget was prepared in accordance with the goals of improving the quality of Village services, investing in the public infrastructure provided to the Village's stakeholders and keeping expenditures and other levies conservative. With state allocations uncertain, we have planned slow growth funding accordingly. We are confident that this budget provides the means to maintain and support our essential Village programs and services, while recommitting our responsibility to maintain the Village's fund balance reserves. This 2016 budget also allocates resources for planning municipal capital equipment replacement and street maintenance funding that will secure our future financial stability. The fund balance in the Village's General Fund significantly exceeds the goal of 33% of the subsequent year's operating budget. In addition, we have maintained this industry standard of excellence for three full operating years. This fund balance goal complies with best practices in governmental accounting and the Village's Fund Balance and Reserve Policy (adopted on March 21, 2011). In 2015, we initiated our goal to reinvest in the Hawthorn Woods community by planning a thoughtful investment in our aging infrastructure. Our unwavering fiscal restraint and innovative planning has allowed the Village of Hawthorn Woods to achieve a fund balance in the General Fund of \$1,943,698 as of December 31, 2014.

As the fiscal year 2015 concludes, it has presented many rewards and opportunities to the Village's financial future. The State of Illinois remains now just two months delinquent in payment of the shared income tax revenue; the recovery from the economic recession has continued to improve consumer confidence, home developments are on the rise in the Chicago-land region allowing real estate developers like Icon Building Group to redefine a successful price point in the market. Following the Pulte Group's interest in Hawthorn Woods, several other residential developers have expressed interest in home building developments in the Village, including the William Ryan Stonebridge development which received entitlement to build 60 homes on approximately 60 acres in August of 2015. Orleans Homes, developers of Stonewood Glen subdivision, have also applied for an application to the Village for development. As these land plans

work their way through the entitlement process, the budget for 2016 cautiously reflects this new growth in revenue. One of our greatest challenges remains the accessibility of water and sewer connections to support potential land use development. The 2016 Budget reflects the growth of newly anticipated revenues, as well as the increased expenditures to support new developments with essential services like Police protection, appropriate staffing to serve with excellence, park maintenance, streets maintenance and snow and ice removal, among others.

Continuing the trend from the previous year, the Village was not involved in land use matters requiring litigation and the realized financial savings have been remarkable. The Village funded continuing legal expenses regarding a court case involving the public safety and a vicious dog. The Village also invested new finances in the public education of the proposed Route 53, which may impact the physical, environmental, and financial characteristics of Hawthorn Woods. We continued to focus on land development and downtown planning with mixed housing choices, as the residential development market has had a resounding return to the Hawthorn Woods market. These actions have the potential to increase our property tax base and incorporate land for future reuse and revenue.

In this proposed 2016 budget, our greatest concern remains the uncertainty of state revenues, as the state budget remains open for debate and unapproved. The Village budget thoughtfully anticipates conservative estimates of the state revenue stream, and has slowed our budget expenditures from controlled growth to a maintenance budget reflecting only critical expenditures to maintain municipal operations. Our cash reserves are forecasted at 48% of the following year's operating budget, well above the Village's Fund Balance and Reserve Policy standard of 33%. Our operating expenses are discussed line item by line item and defended against a zero based budgeting process. Our financial forecast for fiscal year 2016 is healthy and stable.

Budget Overview

The Village's total budget is balanced. General Fund budgeted revenues are forecasted at \$3,835,505; budgeted expenditures are estimated at \$4,094,684; operating transfers from other funds are planned at \$277,202, resulting in a planned net change in fund balance of \$18,024. Activities recorded in the General Fund include Elected Officials, Administration, Legal, Village Clerk, Risk Management, Human Resources, Technology, Finance, Engineering, Police, Police Pension Contribution, Police Commission, Public Works, and Building.

This is a dramatic improvement as shown in the following nine year trend information for the General Fund:

	Actual Fiscal Year Ended 4/30/2008	Actual Eight Months Ended 12/31/2008	Actual Fiscal Year Ended 12/31/2009	Actual Fiscal Year Ended 12/31/2010	Actual Fiscal Year Ended 12/31/2011	Actual Fiscal Year Ended 12/31/2012	Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Estimated Fiscal Year Ended 12/31/2015
Net Change in Fund Balance	\$(758,600)	\$ (380,550)	\$ 125,326	\$ 50,796	\$ 555,967	\$ 727,903	\$ 116,239	\$ 188,114	\$ 16,439
Fund Balance	\$ 550,432	\$ 179,353	\$ 304,679	\$ 355,475	\$ 911,442	\$ 1,639,345	\$ 1,755,584	\$ 1,943,698	\$ 1,960,137
Fund Balance/Expenditure Budget %	22%	5%	10%	11%	29%	43%	45%	48%	48%

Source: Audited Financial Statements

The Village's Fund Balance and Reserve Policy dictates that the Village should maintain a fund balance reserve equal to 33% of the subsequent year's expenditure budget. As shown above, this ratio improved from the low point of 5% as of December 31, 2008 to 11% as of December 31, 2010. Our goal was to have a 15% ratio by December 31, 2011 and a 20% ratio by December 31, 2012. However, due to an extraordinary effort on behalf of each employee getting three price quotes for every purchase order, combined with an asserted effort to reduce contractual billing rates and increase municipal donations, the Village of Hawthorn Woods achieved a 43% ratio, rather than the 20% anticipated ratio, by December 31, 2012. This exceeds all performance standards and should be acknowledged as a team success. The Village maintained that ratio for the 2013 operating year, increasing performance and improving services without expending Village reserves. The Village again exceeded its forecast in the 2014 operating year; and as of December 31, 2014 a 48% ratio was achieved. We forecast that the Village will again maintain the fund balance ratio of 48% as of December 31, 2015.

Significant Changes as Summarized in the 2016 Budget:

While there is no increase in headcount changes from 2015 to 2016 we have a significant challenge to fund an entire year with two new police officers. Without additional revenues to offset the cost of these two new hires, the Village will monitor its modernization of equipment until such time that new revenues are realized or the state revenues are fully reinstated. Newly organized departments, such as the Community Development Department (formerly the Building Department), reflect newly filled positions in 2015 such as funding an entire year with our Community Development Director and Building Inspector/Code Enforcement Officer. We have also utilized a conservative approach to hiring part-time interns in the planning department and finance department to assist with the growing workload without adding to the full time head count.

The Budget also reflects an opportunity to recover one time donations from annexation fees, park donations, and general fund contributions as land parcels develop. The Budget will seize these one-time revenues as opportunities to reduce the Aquatic Center debt, relieving the general fund of this obligation. We will also cautiously monitor all new projects and equipment purchases until revenues are securely in place.

Although this 2016 Budget reflects a stable and modest growth position from flat budgets in the past, the growth will be controlled and sustainable due to the uncertainty in Springfield. Department Heads have planned a contingency program for their expenditures in the event state revenues negatively impact Village operations. For example, if anticipated revenue from state funds should not be realized, anticipated new purchases will be delayed. In short, we will not spend the funds just because they are allocated in the Budget, but will proactively plan for them to keep Village operations professional, modernized, and service oriented.

Other significant changes include:

1. Two new patrol officer positions will be funded in the Fiscal Year 2016 budget. While their hiring was approved in the 2015 Budget, the 2016 Budget reflects one full year of associated costs and union related expenses.
2. Promotion of a Maintenance Specialist of Streets to Crew Leader – Streets Maintenance.
3. Promotion of the Recreation and Public Information Manager to the Assistant Director of Parks and Recreation.
4. A newly created Management Analyst/Public Information Apprentice position will be funded to provide our current intern with an appropriate promotional opportunity; therefore, the intern position will not be funded in the Fiscal Year 2016 budget.
5. The Executive Administrative Assistant to the Chief Operating Officer position planned for a January 2015 hire was not filled, due to ongoing uncertainty with the State budget. This position remained vacant during Fiscal Year 2015 and will remain vacant in Fiscal Year 2016.
6. The Economic Development Director position planned for a January 2015 hire was not filled, due to ongoing uncertainty with the State budget. This position remained vacant during Fiscal Year 2015 and will remain vacant in Fiscal Year 2016.

The net result is a 1.50 reduction in FTE in Fiscal Year 2016, compared to Fiscal Year 2015. A detailed analysis can be found on xiii.

Savings Opportunities:

1. General Fund – Administration is forecasting \$21,000 in savings due to the vacant intern position.
2. General Fund – Risk Management is forecasting a \$9,000 reduction in unemployment insurance due to an improved benefit ratio.
3. General Fund – Public Works is forecasting a \$5,000 in auto fuel and oil based upon estimated actual results from Fiscal Year 2015.
4. General Fund – Police is forecasting a \$25,000 savings due to the deferral of the planned purchase of a new police squad car.

Additional Revenue Opportunities:

1. Property Tax - \$78,600 additional revenue based upon capturing new growth from new home construction. It is important to note that the 2013 property tax levy request was a zero percent increase, the 2014 property tax levy request was 1.7% (CPI) and the 2015 property tax levy request was 1.5%(CPI). The CPI for the 2016 property tax levy request is 0.8%. The entire \$78,600 of property tax revenue has been allocated to the Parks and Recreation Fund to help offset the cost of the Park Maintenance function.
2. Income Tax - \$9,196 additional revenue based on estimated actual 2015 results and IML per capita forecasts.
3. Use Tax- \$12,261 additional revenue based on estimated actual 2015 results and IML per capita forecasts.
4. Community Development - \$92,467 in additional revenue from building permits related to new home starts.

Forecasted Stagnant/Declining Revenue Sources:

1. Telecommunications Tax- \$47,000 decline based on 2015 estimated actual results and the settlement of a State-wide lawsuit by a major telecommunications carrier.
2. Sales Tax - \$25,000 decline based upon 2015 estimated actual results.
3. Sales Tax Sharing IGA - \$14,000 decline based upon 2015 estimated actual results
4. Community Development - \$26,400 decrease in annexation fees

Increased Expenditures for Essential Operations:

1. General Fund – Risk Management - \$14,750 increase in medical insurance premiums due to rising cost related to the implementation of the Affordable Care and Patient Protection Act and employee census changes, \$10,000 increase in liability insurance premiums based upon estimated actuals, and a \$15,000 increase in workers compensation premiums due to a significant claim.
2. General Fund – Police Department - \$118,221 increase in total personnel services to fund a full calendar year of salary and benefits for the two new police officers hired in Fiscal Year 2015, the 3% salary increase provided in the collective bargaining agreement, the progression of patrol officers in the salary steps provided in the collective bargaining agreement and the promotion of one patrol officer to sergeant.
3. All Funds with Salary Allocations, Other than the Police Department - The Fiscal Year 2016 budget includes funding for merit increases and promotions based upon employee performance (\$74,000). The merit based increases range from 0% (below expectation performance review) to 3% (exceeds expectation in all ten performance categories), with the average increase forecasted at 2%. A detailed schedule of Village staff and changes in the Employee Census and FTE is found on the following pages.

The proposed budget includes monitoring the funding for our significant Capital Improvement Projects as a result of our commitment to investing in our aging infrastructure, and conservatively authorizing those expenditures once revenues are determined and realized. It also utilizes one time revenues from Developer donations to set aside restricted funds to reduce the Aquatic Center Debt, and fund the replacement of drainage culverts under streets that are in the state of collapse, threatening our road pavement safety.

Parks Division will focus on the continued investment in funds to bring into ADA compliance several of our community park sites. We will also continue our Parks signage program as funds allow. Hawthorn Woods is working toward compliance in our legal requirements to meet certain safety standards and accessibility design. The Special Recreation Association of Central Lake County (SRACLC) restricted funds will be utilized to plan allocations to continue ADA compliant access to parks. Additionally, the Village anticipates five new parks to be brought into the municipal system in 2016. The Hawthorn Trails Park will be accepted upon its completion and be the responsibility of the Village. We also anticipate the three parks in the Pulte development (Hawthorn Hills) to be completed in 2016. The Stonebridge Park will begin its construction by the developer in 2016, as well. Once accepted by the Village, maintenance responsibilities will revert to the municipality. The 2016 budget reflects our strong commitment to investing in our park system so that our open space and recreational facilities grow along with the population increase in order to maintain a balanced, smart growth concept.

The Village Hall will continue to pursue modernization enhancements in the public meeting space barn area. We will also seek grants to support modernization, public safety, and enhance energy efficiency.

Each submitted budget received a detailed review of employee time allocations, and personnel are accounted for in the proposed budget to accurately reflect talent contributions within each operational department.

Also, included in the 2016 budget, is a detailed inventory of all Public Works vehicles and equipment with a detailed replacement cost analysis. This is a component that complements our municipal capital assets with make, model, serial number and voltage for all of our electrical machinery.

Our Capital Replacement Program continues to be funded, but as the 2016 Budget reflects conservative spending considerations, only emergency life, safety, and welfare purchases will be considered until revenues are secured.

Employee Census

The following chart demonstrates the change in the Village's Full-Time Employees over the last nine years:

Function/Program	Actual										Proposed
	4/30/07	4/30/08	12/31/08	12/31/09	12/31/10	12/31/11	12/31/12	12/31/13	12/31/14	12/31/15	12/31/16
GENERAL GOVERNMENT											
Administration	3.0	3.0	3.0	3.0	3.0	2.0	4.0	4.0	2.0	3.0	3.0
Finance	2.0	1.0			1.0	1.0	1.0	1.0	2.0	2.0	2.0
COMMUNITY DEVELOPMENT											
Planning	-	-	-	-	-	-	-	-	-	1.0	1.0
Economic Developer	-	-	-	-	-	-	-	-	-	-	-
Building and Zoning	3.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
PARKS AND RECREATION											
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0
Parks Maintenance *	-	-	-	-	-	-	2.0	2.0	2.0	3.0	3.0
PUBLIC SAFETY											
Administration	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Officers	15.0	11.0	11.0	8.0	9.0	9.0	9.0	10.0	10.0	12.0	12.0
PUBLIC WORKS											
Administration	2.0	1.0	1.0	1.0	1.0	2.0	1.0	2.0	2.0	3.0	3.0
Maintenance	5.0	3.0	3.0	3.0	4.0	5.0	3.0	4.0	4.0	6.0	6.0
TOTAL	32.0	22.0	22.0	19.0	22.0	23.0	24.0	27.0	28.0	36.0	36.0

* Parks Maintenance was contractual prior to 2011.

Data Source

Village Records

Note that the employee census chart displays only full-time employees.

The Fiscal Year 2016 budget includes four promotional opportunities as follows:

Department	Current Position	Promotion
Administration	Intern	Management Analyst/ Public Information Apprentice
Parks and Recreation	Recreation and Public Information Manager	Assistant Director of Parks and Recreation
Police	Patrol Officer	Sergeant
Public Works	Maintenance Specialist – Streets	Crew Leader – Streets

There is a summary of Village Staff FTE on pages x - xiii.

Local Economy and Finances

The Village's main revenue stream is based upon the choice location of its land and the premier value of its residential base. Although there has been significant interest in the residential land development area and annexations trending toward growth, the Village staff has continued to carefully monitor all expenditures. This conservative approach prohibits expenditures of anticipated revenue, even after approval of development entitlements. All purchases in excess of \$1,000 still require three quotes to ensure the best possible pricing is obtained. Department Heads follow a zero-based budgeting strategy, critically examining the most cost-effective way to provide the highest quality services to our residents. Department Heads justify their needs based off of their services and programs scheduled for the year. There is no automatic increase or starting point from the previous year's budget.

As more residents protest their property tax assessments through the Assessor's office and pay reduced sums, the remaining portion of their tax burden is then distributed to the remainder of the Hawthorn Woods population. The property tax obligations per household increase as tax relief for an individual decreases. The collection of property taxes continues to be a critical factor in Village operational success.

According to the recently released financial indicators from the State of Illinois Department of Revenue, the Village's shared revenues are forecasted to increase in 2016. This 2016 budget includes conservative revenue estimates, based upon the most current information available.

Summary

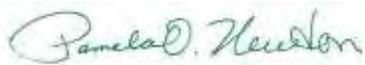
The Village finances have improved dramatically during the last seven fiscal years, as shown by the fund balance in the General Fund growing from \$179,353 in 2008 to an anticipated \$1,960,137 in 2015 (48% of the 2016 Budgeted Expenses). However, as we celebrate this significant turn-around and its sustainability, there is still significant work to be done to achieve our goal of financial security. We will continue to closely monitor revenues and expenses to ensure that the Village remains on course for projections prepared in this budget and approved by the Village Board.

We acknowledge that this Budget year has been met with various uncertainties regarding the expectations of revenue sharing from state funds. The Village has

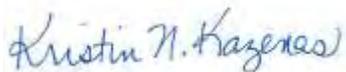
planned accordingly, and is prepared to adjust mid-year from a slow growth position to a stable no-growth Budget should the distribution of funds from state coffers be reduced. Should the state reduce financial support or freeze funding at a time when municipal costs are rising, the effects on our municipality would be profound and impactful and a change of course would be immediate. We are prepared with thoughtful analysis should the need to adjust the Budget be necessary.

We are pleased to present you a balanced budget for the fiscal year ended December 31, 2016. Collectively, we appreciate the fiscally conservative planning and public input that took place over the past several months as we have placed the Village back in a secure fiscal position and have recovered municipal finances during unprecedented economic conditions. With several potential new land use development opportunities foreseeable, we predict a strong trend of sound financial foundations on which to grow the Village of Hawthorn Woods.

We acknowledge that the preparation of this budget document was the work of numerous hours of dedicated effort by staff, the Finance Committee, the interdepartmental volunteer committee members, Mayor Mancino and the Board of Trustees. We extend our sincere appreciation to all of these dedicated individuals who contributed time and talent to the compilation of the fiscal year ended December 31, 2016 budget.



Pamela O. Newton
Chief Operating Officer



Kristin N. Kazenas CPA
Chief Financial Officer

VILLAGE BOARD OF TRUSTEES

Joseph Mancino, Mayor
 Kelly Corrigan, Trustee
 Michael David, Trustee
 Dominick DiMaggio, Trustee
 Neil Morgan, Trustee
 Peter Ponzio, Trustee
 Steve Riess, Trustee

VILLAGE COMMITTEES AND COMMISSIONS

<p>Board of Police Commissioners John Malcom, Chairperson Randy Hertel Pete Wifler</p>	<p>Environmental Committee John Bickley, Chairperson Steve Riess, Trustee Liaison Kathy Felice Brian Heraty Joan Mitnick</p>
<p>Finance Committee Peter Ponzio, Chairperson Kelly Corrigan, Trustee Liaison Steve Riess Surinderpal Singh Kalra Jayne Kosik Chuck Schulte</p>	<p>Parks and Recreation Committee <i>Inactive</i></p>
<p>Planning Building and Zoning Commission Susy Rein, Chairperson Dominick DiMaggio, Trustee Liaison Chris Donovan Jim Kaiser Dave Lindquist Jim Merkel Tom Rychlik</p>	<p>Police Pension Fund Board of Trustees Doug Samz, Chairperson Stewart Gordon Tim McCue John Tennant Mike Viramontes Kristin Kazenas, Ex-Officio Treasurer</p>
<p>Public Safety and Judicial <i>Inactive</i></p>	<p>Public Works Committee <i>Inactive</i></p>
<p>Zoning Board of Appeals John Kosik, Chairperson Jeff Johnston Harry Schildkraut Paul Sedlacek Pam Scaletta</p>	

VILLAGE STAFF

Staff Member	Titles	Departmental Responsibility	2015 FTE	2016 FTE	CHANGE			
Pamela Newton	Chief Operating Officer	Administration	0.90	0.90	-			
		Legal						
		Village Clerk						
		Risk Management						
		Human Resources						
		Technology						
		Finance						
		Engineering						
		Police						
		Public Works						
		Building and Zoning						
		Parks & Recreation						
		Aquatic Center						
		Community Development						
		Economic Development				0.10	0.10	-
Community Events								
Donna Lobaito	Chief Administrative Officer	Administration	0.60	0.60	-			
		Legal						
		Engineering						
		Village Clerk				0.05	0.30	0.25
		Technology						
		Building and Zoning				0.25		(0.25)
Vacant	Executive Administrative Assistant	Administration	1.00	-	(1.00)			
		Technology						
		Village Clerk						
		Planning				0.10	0.10	-
Ashley Eccles	Management Analyst/Public Information Apprentice	Administration	-	1.00	1.00			
		Technology						
		Village Clerk						
Vacant	Intern	Administration	0.50	-	(0.50)			
		Technology						
Danette Russell	Administrative Assistant of Finance	Finance	0.70	0.70	-			
		Human Resources				0.25	0.25	-
		Risk Management				0.05	0.05	-
Kristin Kazenas	Chief Financial Officer	Finance	0.60	0.60	-			
		Economic Development				0.10	0.10	-
		Director of Human Resources				0.25	0.25	-
		Risk Management Director				0.05	0.05	-
Heather Gornik	Intern	Finance	0.10	0.10	-			
		Technology						

VILLAGE STAFF - CONTINUED

Staff Member	Titles	Departmental Responsibility	2015 FTE	2016 FTE	CHANGE
Jennifer Paulus	Chief of Police	Police	1.00	1.00	-
Gary Scharringhausen	Commander	Police	1.00	1.00	-
John Tennant	Sergeant	Police	1.00	1.00	-
Ed Armijo	Patrol Officer	Police	1.00	1.00	-
Sara Canada	Patrol Officer	Police	1.00	1.00	-
Armando Escamilla	Patrol Officer	Police	1.00	1.00	-
Mike Viramontes	Patrol Officer	Police	1.00	1.00	-
Mike Rossini	Patrol Officer	Police	1.00	1.00	-
Anthony Cortez	Patrol Officer	Police	1.00	1.00	-
Michael Behan III	Patrol Officer	Police	1.00	1.00	-
Alexander Miller	Patrol Officer	Police	1.00	1.00	-
Donald Rathje	Patrol Officer	Police	1.00	1.00	-
Jan Filenko	Police Records and Office Manager	Police	1.00	1.00	-
Erika Frable	Director of Public Works	Public Works	0.70	0.70	-
	Village Engineer	Engineering	0.20	0.20	-
		Motor Fuel Tax	-	-	-
		Economic Development	0.10	0.10	-
Matt Bartlett	Assistant Director of Public Works	Public Works	1.00	1.00	-
		Motor Fuel Tax			
		Parks Maintenance			
Dave Barkemeyer	Crew Leader - Buildings Maintenance	Public Works	0.50	0.50	-
		Aquatic Center	0.40	0.40	-
		Sewer	0.10	0.10	-
Michael Marquardt	Apprentice - Buildings Maintenance	Public Works	1.00	1.00	-
Tim O'Connor	Maintenance Specialist of Sewers	Public Works	0.50	-	(0.50)
		Aquatic Center	-	-	-
		Sewer	0.50	1.00	0.50
Nick Glauner	Maintenance Specialist of Streets	Public Works	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-
Brian Wadkins	Apprentice - Streets Maintenance	Public Works	0.25	0.25	-
		Motor Fuel Tax	0.75	0.75	-
Kelley Foster	Administrative Assistant	Public Works	1.00	1.00	-
Todd Knoll	Mechanic	Public Works	1.00	1.00	-
New Hire	Part Time Arborist	Public Works	0.10	0.10	-
New Hire	Summer Seasonal	Public Works	0.25	0.25	-

VILLAGE STAFF - CONTINUED

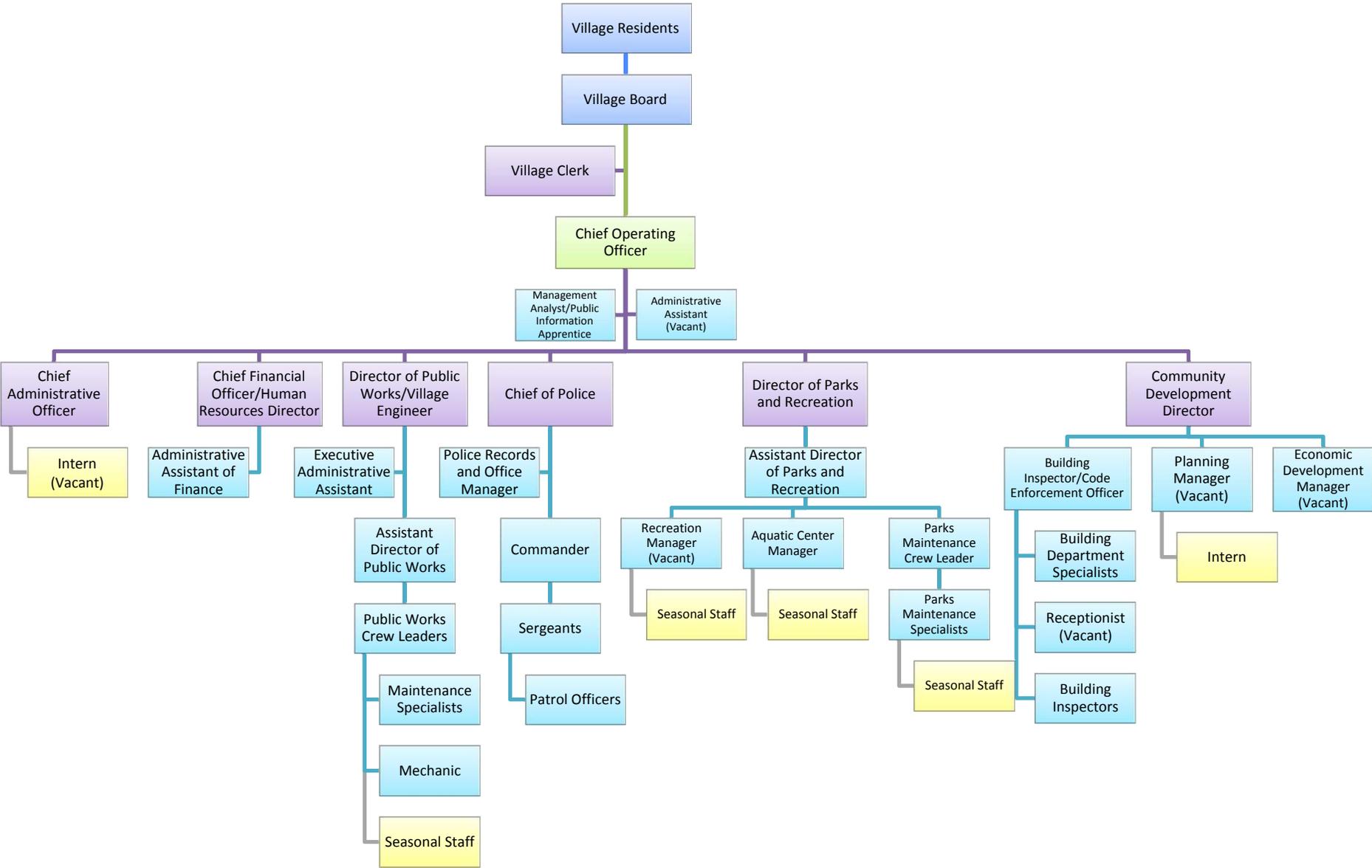
Staff Member	Titles	Responsibility	2015 FTE	2016 FTE	CHANGE
Michael Cassata	Director of Community Development	Planning	0.25	-	(0.25)
		Building and Zoning			
		Economic Development	0.75	1.00	0.25
Vacant	Economic Development Manager	Economic Development	1.00	-	(1.00)
Wayne Wehde	Building Inspector/Code Enforcement Officer	Building and Zoning	1.00	1.00	-
Amy Belmonte	Building Department Specialist	Building and Zoning	0.95	1.00	0.05
		Village Clerk	0.05	-	(0.05)
		Community Development			
Vacant	Executive Administrative Assistant	Building and Zoning	-	-	-
Karen Baker	Building Department Specialist	Building and Zoning	1.00	1.00	-
New Hire	Intern - Building and Zoning	Building and Zoning	0.25	0.25	-
Brian Sullivan	Director of Parks & Recreation	Parks and Recreation	0.60	0.60	-
		Community Events	0.30	0.30	-
		Economic Development	0.10	0.10	-
Amy Scholz	Recreation & Public Information Manager	Parks and Recreation	0.40	0.40	-
		Community Events	0.30	0.30	-
		Administration	0.30	0.30	-
Ryan Mathy	Crew Leader - Parks Maintenance	Parks Maintenance	1.00	1.00	-
		Public Works	-	-	-
Rich Richter	Maintenance Specialist of Parks	Parks Maintenance	1.00	1.00	-
		Public Works			
Rick Stevens	Maintenance Specialist of Parks	Parks Maintenance	1.00	1.00	-
		Public Works			
Vacant	Seasonal	Parks and Recreation	0.75	0.75	-
Vacant	Summer Seasonal	Parks and Recreation	1.00	1.00	-
Dawn Johnson	Aquatic Center Manager	Aquatic Center	0.50	0.50	-
Vacant	Summer Seasonal	Aquatic Center	13.50	13.50	-
		TOTAL	<u>53.95</u>	<u>52.45</u>	<u>(1.50)</u>

The total FTE (full time equivalents) decreased by 1.50. A summary of the changes in FTE is as follows:

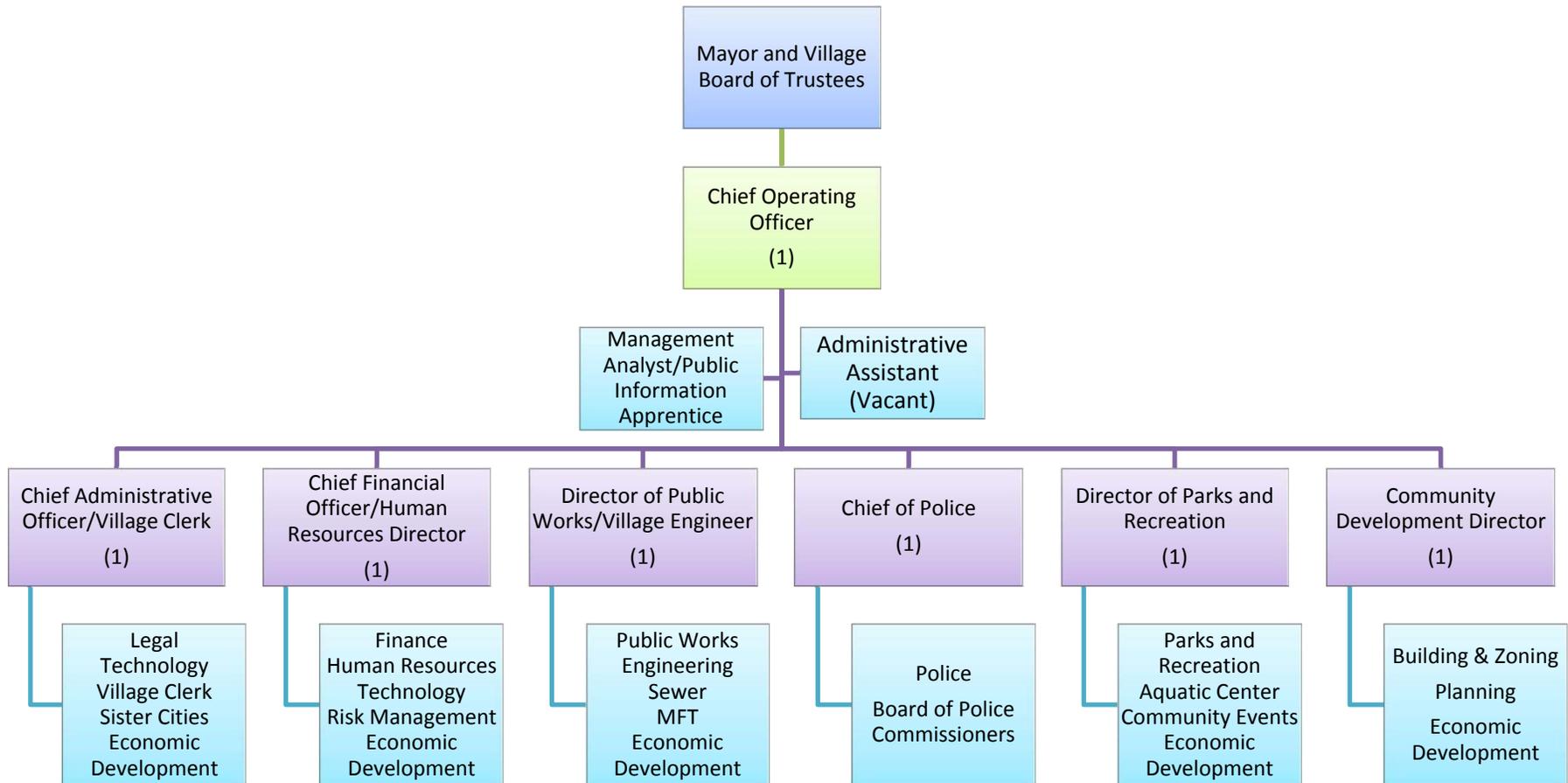
<u>Position</u>	<u>Description of Change</u>	<u>2015 FTE</u>	<u>2016 FTE</u>	<u>CHANGE</u>
Exec. Admin. Assistant	Position was not filled in 2015 & will remain vacant in 2016	1.00	-	(1.00)
Intern	Staff was promoted to new position; intern position will not be funded	0.50	-	(0.50)
Management Analyst/ Public Information Apprentice	Intern was promoted to newly created position	-	1.00	1.00
Economic Development Dir.	Position was not filled in 2015 & will remain vacant in 2016	1.00	-	(1.00)
Net Change in FTE		<u>2.50</u>	<u>1.00</u>	<u>(1.50)</u>

The summary departmental budget pages include personnel head counts and full time equivalent (FTE) measures. When employees are allocated to multiple departments based upon their job responsibilities, the head count is recorded in the department with the highest percentage allocation.

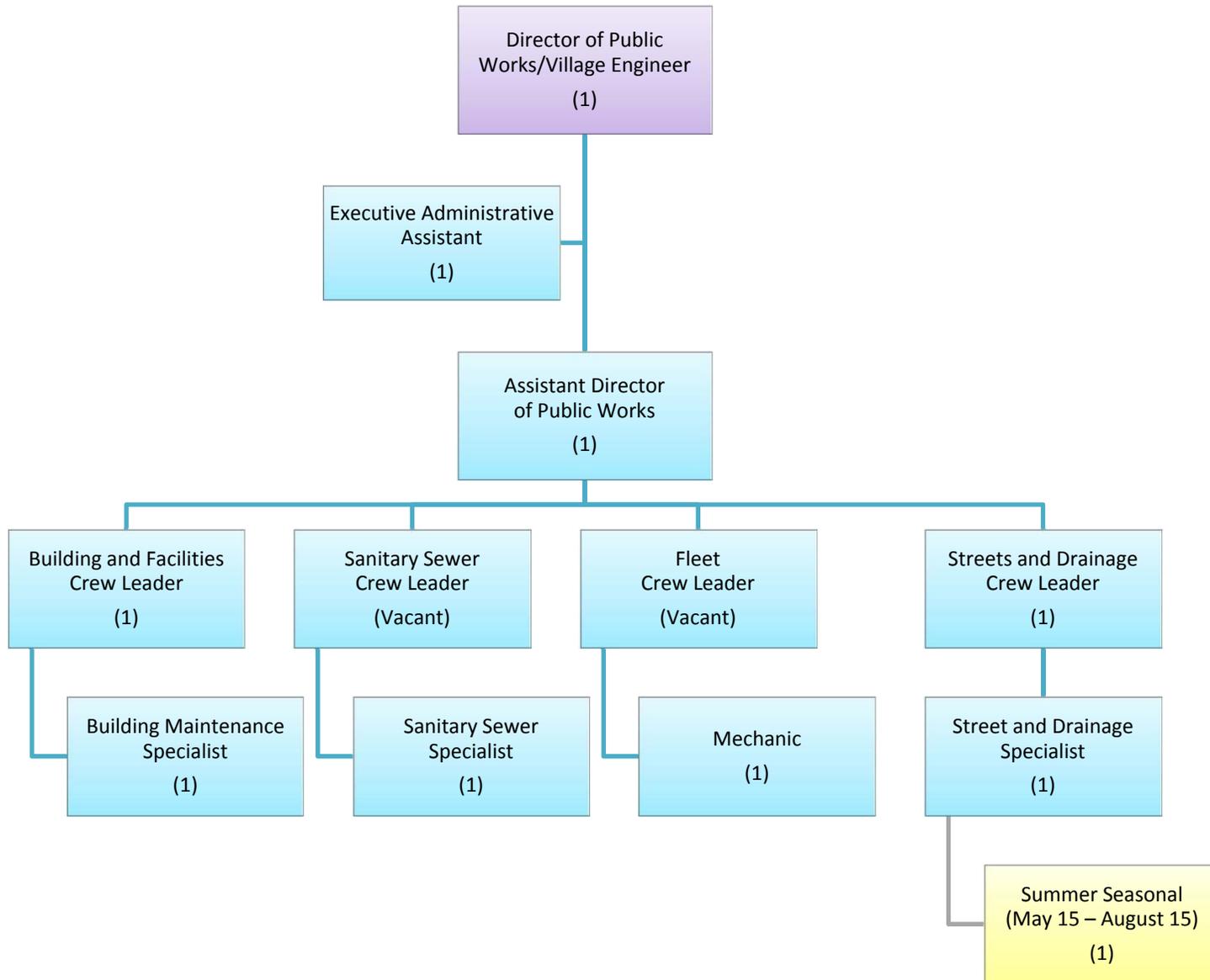
Village of Hawthorn Woods – Organizational Chart



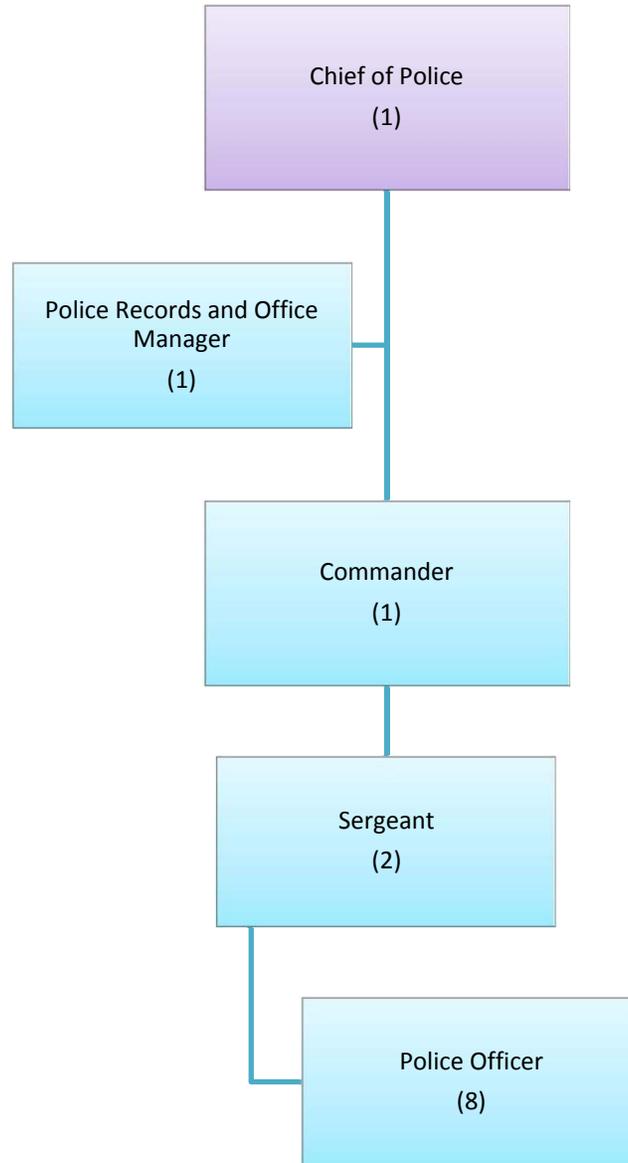
Administration Department Organizational Chart



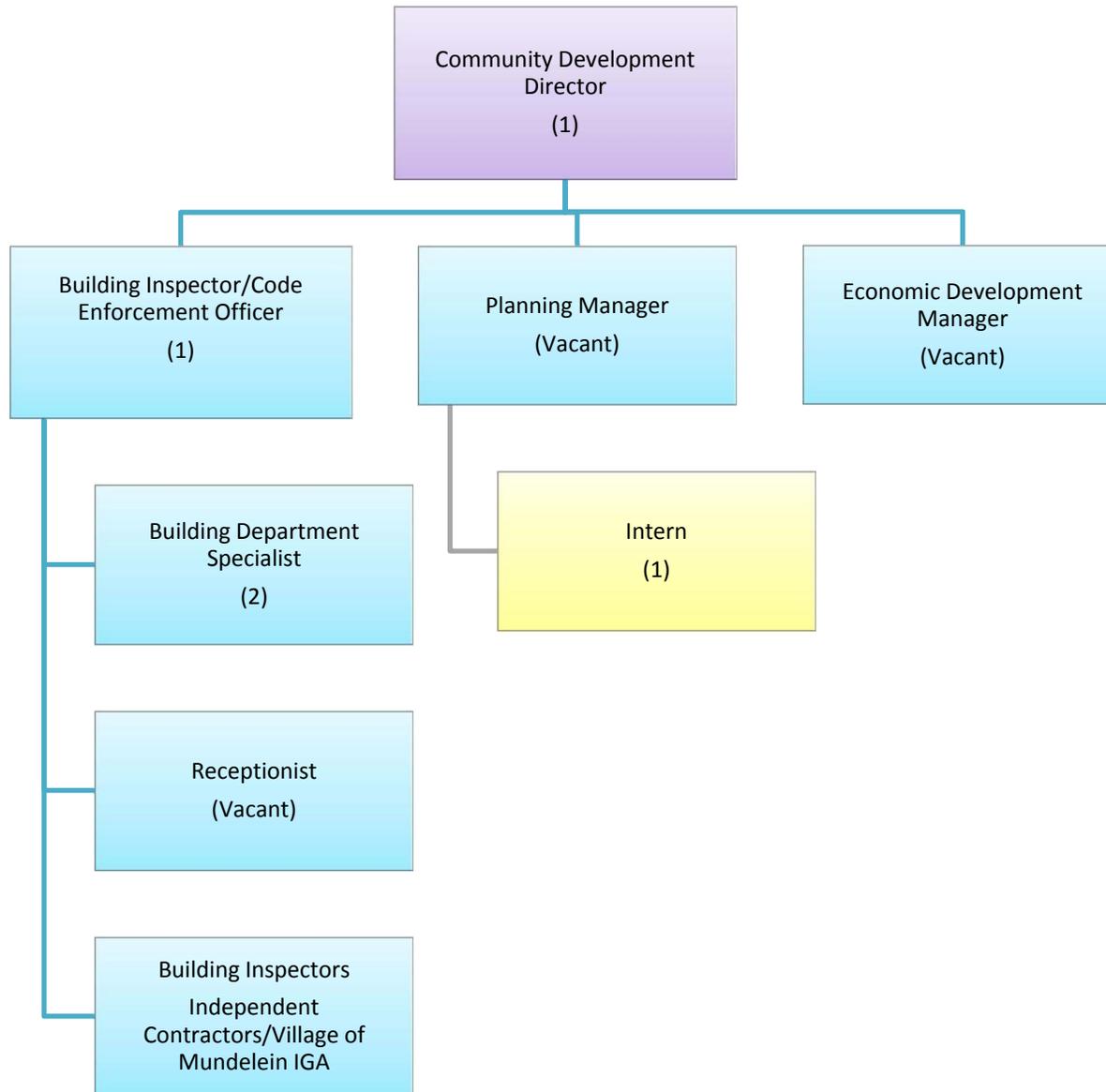
Public Works Department Organizational Chart



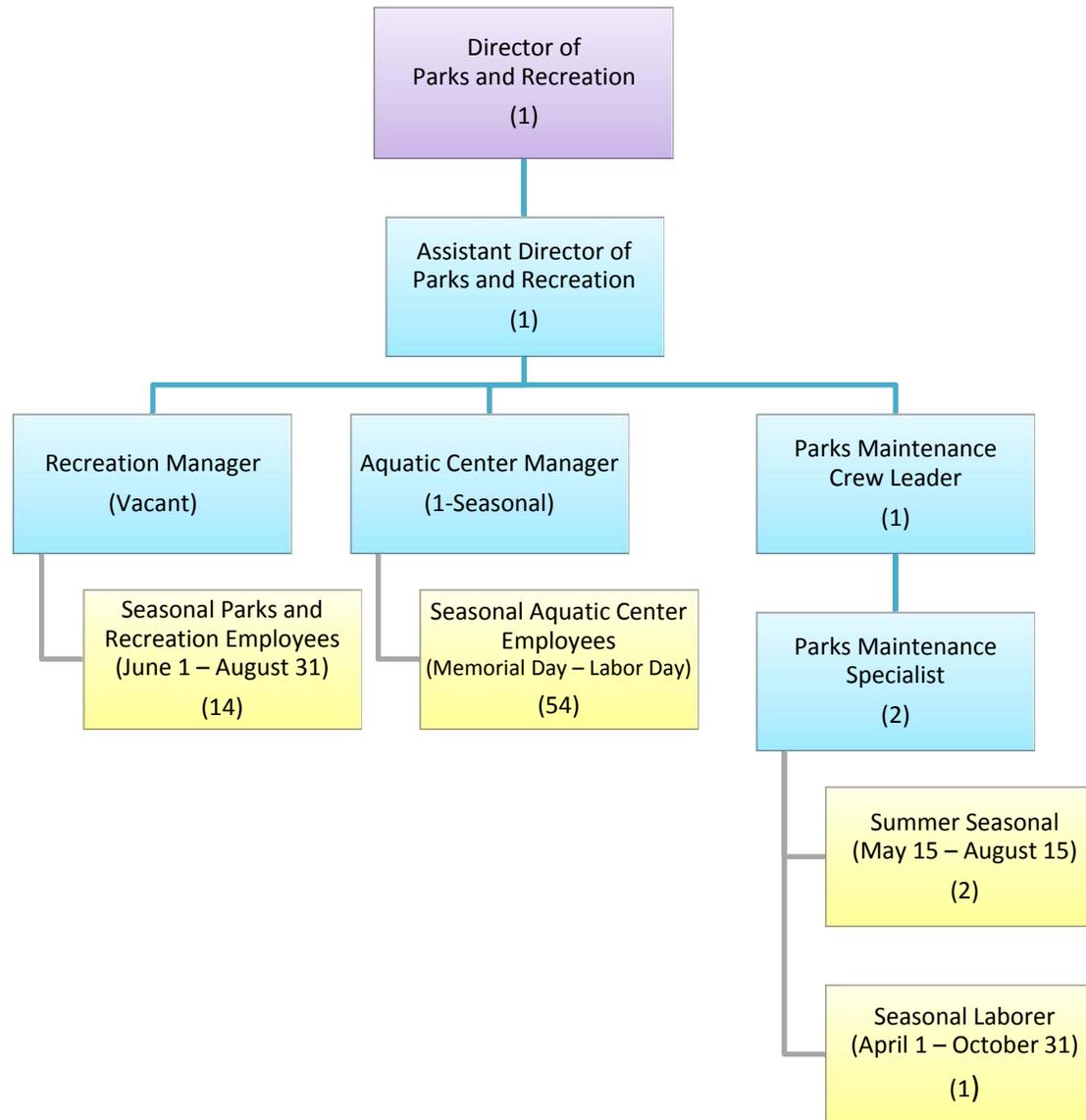
Police Department Organizational Chart



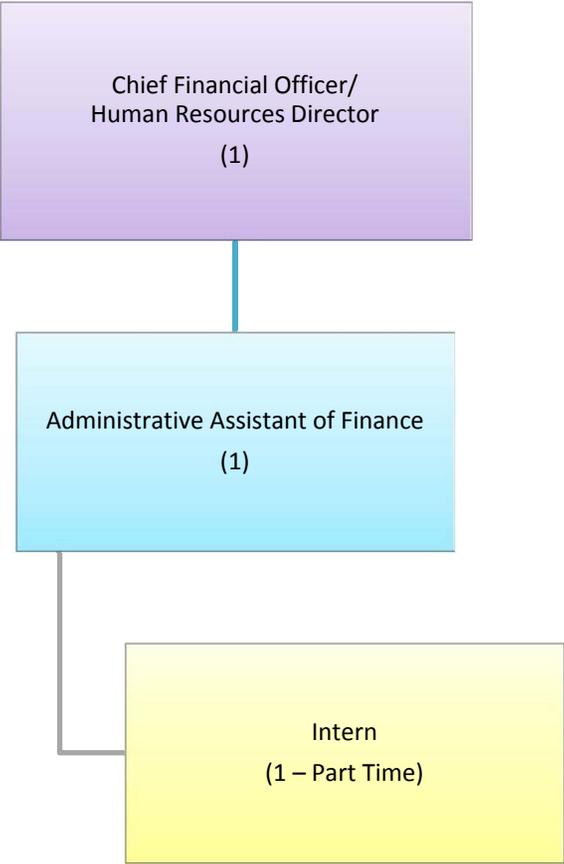
Community Development Department Organizational Chart



Parks and Recreation Department Organizational Chart



Finance and Human Resources Department Organizational Chart



GENERAL FUND

				Revenues		
Actual Fiscal	Actual Fiscal	Actual Fiscal	Budget Fiscal		Proposed	
Year Ended	Year Ended	Year Ended	Year Ended		2016	2017
12/31/2012	12/31/2013	12/31/2014	12/31/2015			
				General Government		
3,090,350	3,194,230	3,206,882	3,236,614	Taxes	3,186,930	3,186,930
340,069	338,870	341,910	348,305	Licenses	357,000	359,100
173,000	11,976	223,157	70,000	Intergovernmental *	56,000	56,000
4,176	3,627	4,819	3,500	Interest Income	3,500	3,500
338,811	26,958	44,499	24,625	Miscellaneous	24,625	24,625
-	-	-	-	Building	-	-
212,461	212,703	255,185	221,950	Police	207,450	234,450
78,248	26,824	6,237	-	Public Works	-	-
4,237,115	3,815,188	4,082,689	3,904,994	Total Revenue	3,835,505	3,864,605

				Expenditures		
Actual Fiscal	Actual Fiscal	Actual Fiscal	Budget Fiscal		Proposed	
Year Ended	Year Ended	Year Ended	Year Ended		2016	2017
12/31/2012	12/31/2013	12/31/2014	12/31/2015			
1,473	1,778	1,327	1,375	Elected Officials	2,295	2,100
423,850	448,006	357,278	517,518	Administration	490,392	499,170
141,090	97,712	95,873	166,500	Legal	165,000	165,000
11,687	6,798	9,193	12,221	Village Clerk	52,169	49,125
403,523	426,940	470,385	511,687	Risk Management	543,878	564,808
37,323	38,453	62,229	71,236	Human Resources	75,134	76,725
32,496	51,243	64,462	67,925	Technology	67,075	67,300
140,833	127,803	161,736	172,539	Finance	180,027	182,341
25,131	76,512	30,516	45,153	Engineering	38,359	38,926
1,042,075	1,058,131	1,185,072	1,257,238	Police	1,355,052	1,393,954
219,588	217,155	234,261	280,551	Police Pension Contribution	280,223	280,223
2,192	375	2,418	2,700	Police Commission	2,800	2,800
630,709	601,690	750,955	691,857	Public Works	687,026	684,535
136,387	164,196	200,613	238,055	Building	155,231	157,586
3,248,357	3,316,792	3,626,319	4,036,555	Total Expenditures	4,094,659	4,164,593
-	-	-	98,000	Transfer from Special Rec	90,000	90,000
-	-	-	50,000	Transfer from Community Dev.	187,202	217,202
-	(125,000)	(60,000)	-	Transfer to C.I.P. Fund	-	-
(260,855)	(257,158)	(208,256)	-	Transfer to Debt Service Fund	-	-
727,903	116,238	188,114	16,439	Net Change in Fund Balance	18,048	7,214
1,639,345	1,755,584	1,943,698	1,960,138	Fund Balance as of 12/31	1,978,186	1,985,400

* Intergovernmental Revenues are one-time grants.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
GENERAL FUND						
TAXES						
01-10-00-1-3010	PROPERTY TAXES	1,396,179	1,417,058	680,362	1,417,058	1,417,058
01-10-00-1-3012	PROPERTY TAX-INSURANCE	127,314	128,730	87,837	128,730	128,730
01-10-00-1-3015	PROPERTY TAX-AUDIT	23,148	20,763	36,620	20,763	20,763
01-10-00-1-3020	PROPERTY TAXES-R&B	18,420	19,580	8,761	19,580	19,580
01-10-00-1-3030	SALES TAX	154,442	115,000	43,679	87,358	90,000
01-10-00-1-3080	USE TAX	149,254	136,401	81,744	163,488	148,662
01-10-00-1-3090	STATE INCOME TAX	733,685	749,441	365,057	730,114	758,637
01-10-00-1-3095	PERSONAL PROPERTY TAX	1,761	2,000	1,162	2,324	2,000
01-10-00-1-3097	UTILITY TAX	394,117	394,140	197,631	395,262	395,000
01-10-00-1-3098	TELECOM TAX	205,996	251,000	102,194	204,388	204,000
01-10-00-1-3099	AMUSEMENT TAX	2,566	2,500	-	2,500	2,500
TOTAL TAXES		3,206,882	3,236,614	1,605,047	3,171,565	3,186,930
LICENSES						
01-10-00-2-3110	LIQUOR LICENSES	10,950	8,325	4,525	9,050	9,000
01-10-00-2-3120	VEHICLE LICENSES	153,910	155,000	153,390	154,615	159,000
01-10-00-2-3125	VEHICLE LICENSES-LATE FEE	9,073	3,800	7,063	7,173	7,000
01-10-00-2-3130	ANIMAL LICENSES	11,993	11,800	11,845	11,910	12,100
01-10-00-2-3140	FRANCHISE LICENSES	145,621	159,380	80,827	161,654	162,000
01-10-00-2-3150	BUSINESS LICENSES	10,363	10,000	9,675	9,675	10,000
TOTAL LICENSES		341,910	348,305	267,325	354,077	359,100
INTERGOVERNMENTAL						
01-10-00-5-3805	GRANTS	187,553	-	-	-	-
01-10-00-5-3810	SALES TAX SHARING - IGA	35,604	70,000	27,782	55,564	56,000
TOTAL INTERGOVERNMENTAL		223,157	70,000	27,782	55,564	56,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
GENERAL FUND						
INTEREST INCOME						
01-10-00-6-3810	INTEREST INCOME	4,819	3,500	1,716	3,432	3,500
TOTAL INTEREST INCOME		4,819	3,500	1,716	3,432	3,500
MISCELLANEOUS						
01-10-00-7-3835	SWALCO RECYCLING	10,601	12,125	3,051	12,000	12,125
01-10-00-7-3836	SWALCO WM FEE	2,156	-	-	-	-
01-10-00-7-3840	YARD STICKERS	8,439	10,000	3,879	10,000	10,000
01-10-00-7-3890	MISCELLANEOUS INCOME	23,303	2,500	984	1,968	2,500
TOTAL MISCELLANEOUS		44,499	24,625	7,914	23,968	24,625
TOTAL GENERAL GOVERNMENT REVENUES		3,821,267	3,683,044	1,909,784	3,608,606	3,630,155

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Property Taxes

Account Number: 01-10-00-1-3010

This account is used to record the general property tax levy.

General Fund forecasts **\$1,417,058** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2016 is 0.8%.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Property Tax-Insurance
Account Number: 01-10-00-1-3012

This account is used to record the property tax levy for the Village's General/Liability Insurance.

General Fund forecasts **\$128,730** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2016 is 0.8%.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Property Tax-Audit
Account Number: 01-10-00-1-3015

This account is used to record the property tax levy for the Village's annual audit of the financial statements.

General Fund forecasts **\$20,763** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate by each year to 5% or CPI, which ever is lower. The CPI for Fiscal Year 2016 is 0.8%.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Property Taxes-R&B
Account Number: 01-10-00-1-3020

This account is used to record the property taxes for Road & Bridge levied by Ela Township and allocated to the Village of Hawthorn Woods.

General Fund forecasts **\$19,580** for Fiscal Year 2015. This represents **no change** from Fiscal Year 2014.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Sales Tax

Account Number: 01-10-00-1-3030

This account is used to record the sales tax revenues generated by retail businesses in Hawthorn Woods. The current sales tax rate is 7.0% for general merchandise and food prepared for immediate consumption and 1.75% grocery and pharmacy items. In prior years, this account was also used to record sales tax revenues received from the Intergovernmental Agreement with the Villages of Lake Zurich and Kildeer for the parcel at Quentin Road and Route 22 (Marianos and McDonalds). However, in the Fiscal Year 2016 budget, the Intergovernmental sales tax revenues have been budgeted in a new intergovernmental revenue account 01-10-00-5-3810.

General Fund forecasts **\$90,000** for Fiscal Year 2016. This represents a **\$25,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Use Tax

Account Number: 01-10-00-1-3080

This account is used to record the State of Illinois shared use taxes. Use taxes are assessed by the State of Illinois when goods are purchased outside of Illinois for consumption in Illinois. The State of Illinois collects these taxes and remits them to local municipalities on a per capita basis. Each year, the Illinois Municipal League (IML) forecasts the per capita use tax. The Village forecast is based upon the IML projections.

General Fund forecasts **\$148,662** for Fiscal Year 2015. This represents a **\$12,261 increase** from Fiscal Year 2014. The use tax forecast varies from year to year. For Fiscal Year 2016, the forecast is equal to \$19.40 per capita x 7,663 population.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: State Income Tax

Account Number: 01-10-00-1-3090

This account is used to record the State of Illinois income taxes shared with the Village of Hawthorn Woods through the Local Government Distributive Fund. The State of Illinois collects these taxes and remits them to local municipalities on a per capita basis. Each year, the Illinois Municipal League (IML) forecasts the per capita shared income taxes. The Village forecast is based upon the IML projections.

General Fund forecasts **\$758,637** for Fiscal Year 2016. This represents a **\$9,196 increase** from Fiscal Year 2015. The shared income tax forecast varies from year to year. For Fiscal Year 2016, the forecast is equal to \$99.00 per capita x 7,663 population.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Personal Property Replacement Tax
Account Number: 01-10-00-1-3095

This account is used to record the personal property replacement tax revenues received from the State of Illinois.

General Fund forecasts **\$2,000** for Fiscal Year 2015. This represents **no change** from Fiscal Year 2014.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Utility Tax

Account Number: 01-10-00-1-3097

This account is used to record the utility taxes collected by the Village on electricity and natural gas services.

General Fund forecasts **\$395,000** for Fiscal Year 2016. This represents a **\$860 increase** from Fiscal Year 2015. The primary reason for the increase is based upon the projected actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Telecom Tax

Account Number: 01-10-00-1-3098

This account is used to record the telecommunications taxes on cellular and land line phones within the Village of Hawthorn Woods. This tax is collected by the State of Illinois and remitted to the Village on a monthly basis.

General Fund forecasts **\$204,000** for Fiscal Year 2016. This represents a **\$47,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is a recent lawsuit settlement by a major telecommunications carrier; in addition to a growing trend of consumers disconnecting their landline telephones and using a mobile device as their primary means of communication.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Amusement Tax

Account Number: 01-10-00-1-3099

This account is used to record the amusement tax collected by the Village.

General Fund forecasts **\$2,500** for Fiscal Year 2016. This represents no change from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Liquor Licenses

Account Number: 01-10-00-2-3110

This account is used to record the revenue from issuing liquor licenses to local businesses and for special events where liquor is sold.

General Fund forecasts **\$9,000** for Fiscal Year 2016. This represents a **\$675 increase** from Fiscal Year 2015. The primary reason for the increase is based on projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Vehicle Licenses

Account Number: 01-10-00-2-3120

This account is used to record the vehicle license revenue. Vehicle stickers are due by January 31 each Fiscal Year.

General Fund forecasts **\$157,000** for Fiscal Year 2016. This represents a **\$2,000 increase** from Fiscal Year 2014. The primary reason for the increase is related to new home construction resulting in additional vehicles requiring a Village vehicle sticker.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Vehicle Licenses-Late Fee
Account Number: 01-10-10-2-3125

This account is used to record late fees for vehicle stickers purchased after the January 31 deadline.

General Fund forecasts **\$7,000** for Fiscal Year 2016. This represents a **\$3,200 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Animal Licenses

Account Number: 01-10-00-2-3130

This account is used to record animal license fees (dog tags.) The Village requires all dog owners to purchase an animal license each year by January 31.

General Fund forecasts **\$12,000** for Fiscal Year 2016. This represents a **\$200 increase** from Fiscal Year 2015. The primary reason for the increase is related to new home construction resulting in additional dogs requiring an animal license.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Franchise Licenses
Account Number: 01-10-00-2-3140

This account is used to record the franchise license fees received by various community service providers such as Comcast, AT&T and Waste Management.

General Fund forecasts **\$162,000** for Fiscal Year 2016. This represents a **\$2,620 increase** from Fiscal Year 2015. The primary reason for the increase is related to new home construction resulting in additional demand for cable and waste management services.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Business Licenses

Account Number: 01-10-00-2-3150

This account is used to record the revenue received from the sale of business licenses to local businesses who are required to be licensed by Village Ordinance.

General Fund forecasts **\$10,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Grants

Account Number: 01-10-00-5-3805

This account is used to record revenue received from grants. Since grant revenues are never guaranteed, to be conservative, the Village always budgets grant revenue as \$0.

General Fund forecasts \$0 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Sales Tax Sharing - IGA
Account Number: 01-10-00-5-3810

This account is used to record sales tax revenues received from the Intergovernmental Agreement with the Villages of Lake Zurich and Kildeer for the parcel at Quentin Road and Route 22 (Marianos and McDonalds).

General Fund forecasts **\$56,000** for Fiscal Year 2016. This represents a **\$14,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Interest Income

Account Number: 01-10-00-6-3810

This account is used to record the interest income received on the Village's investments.

General Fund forecasts **\$3,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: SWALCO Recycling
Account Number: 01-10-00-7-3835

This account is used to record the revenue received from SWALCO (the Solid Waste Agency of Lake County) for recycled materials salvaged.

General Fund forecasts **\$12,125** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Description: Yard Stickers

Account Number: 01-10-00-7-3840

This account is used to record the revenue received from the sale of yard waste stickers.

General Fund forecasts **\$10,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Description: Miscellaneous Income
Account Number: 01-10-00-7-3890

This account is used to record the miscellaneous revenue received by the Village.

General Fund forecasts **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



ELECTED OFFICIALS



Mayor Joseph Mancino



Trustee Kelly Corrigan



Trustee Michael David



Trustee Dominick DiMaggio



Trustee Neil Morgan



Trustee Peter Ponzio



Trustee Steve Riess

ELECTED OFFICIALS

Department Purpose

The Village of Hawthorn Woods is governed by an elected Mayor and 6-member Board of Trustees. The elected officials are responsible for adopting policies, directives, laws and ordinances.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	7	7	7	7

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenue	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	-	Personnel Services	-	-
1,778	1,327	1,375	Contractual Services	2,295	2,100
1,778	1,327	1,375	Total Expenditures	2,295	2,100

(1,778)	(1,327)	(1,375)	Source (Use) of Cash	(2,295)	(2,100)
---------	---------	---------	-----------------------------	---------	---------

Significant Changes

- Mayor Mancino is serving as President of the Lake County Municipal League, which hosts an annual business dinner.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ELECTED OFFICIALS						
PERSONNEL SERVICES						
01-10-12-1-4010	SALARIES	-	-	-	-	-
01-10-12-1-4040	IMRF	-	-	-	-	-
01-10-12-1-4090	FICA MATCHING	-	-	-	-	-
<hr/>						
TOTAL PERSONNEL SERVICES		-	-	-	-	-
CONTRACTUAL SERVICES						
01-10-12-3-4357	PRINTING/COPYING	-	100	-	100	100
01-10-12-3-4361	DUES	268	275	-	275	300
01-10-12-3-4365	PROFESSIONAL DEVELOPMENT	485	500	-	500	500
01-10-12-3-4390	MISCELLANEOUS EXPENSE	574	500	-	1,000	1,200
<hr/>						
TOTAL CONTRACTUAL SERVICES		1,327	1,375	-	1,875	2,100
TOTAL ELECTED OFFICIALS		1,327	1,375	-	2,295	2,100

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: Printing/Copying
Priority: High
Account Number: 01-10-12-3-4357

This account is used for the printing needs of the Elected Officials, such as business cards.

Elected Officials request **\$100** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: Dues
Priority: High
Account Number: 01-10-12-3-4361

This account is used to pay for dues to Metropolitan Mayors Caucus.

Metro Mayors Caucus	<u>\$295</u>
---------------------	--------------

Elected Officials request **\$295** for Fiscal Year 2016. This represents a **\$20 increase** from Fiscal Year 2015. The primary reason for the increase relates to an anticipated increase in the annual dues.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: Professional Development
Priority: High
Account Number: 01-10-12-3-4365

This account pays for the professional development, training and attendance at seminars and conferences for elected officials.

Illinois Municipal League Conference	\$250
Lake County Municipal League Seminars	\$250
International Council of Shopping Centers - Mayor	<u>\$250</u>
Total	<u><u>\$750</u></u>

Elected Officials request **\$750** for Fiscal Year 2016. This represents a **\$250 increase** from Fiscal Year 2015. The primary reason for the increase is the addition of the Lake County Municipal League seminars.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ELECTED OFFICIALS
Description: Miscellaneous Expense
Priority: High
Account Number: 01-10-12-3-4390

This account is to be used for items not budgeted in any other Elected Official accounts, such as attendance at the Evening of Excellence Chamber dinner, name badges, logo shirts, and appointed officials supplies, such as nameplates and name tags.

Lake County Municipal League Dinner	\$500
Evening of Excellence Dinner	\$450
Miscellaneous	<u>\$200</u>
Total	<u><u>\$1,150</u></u>

Elected Officials request **\$1,150** for Fiscal Year 2016. This represents a **\$650 increase** from Fiscal Year 2015. The primary reason for the increase relates to the Lake County Municipal League Dinner.



ADMINISTRATION



ADMINISTRATION

Department Purpose

The Administration Department serves as the leader for the organization, coordinating the operations of all municipal departments within the Village. The Administration Department is responsible for the enforcement and administration of all policies, directives, laws and ordinances adopted by the Village Board.

The Chief Operating Officer is responsible for the day to day administrative operations of the Village based on the Village Board recommendations. Other responsibilities include the administering of the Village's personnel rules, policies and procedures; preparation and implementation of the annual operating and capital improvement budgets for all municipal departments; preparation of the annual tax levy ordinance; purchasing as provided for in the annual budget not exceeding \$10,000; preparation of long-range capital expenditure programs for the Village; overseeing risk management functions; coordinating intergovernmental operations; serving as liaison to various Village committees; assuring compliance with federal and state government policies; investigation of all complaints received in relation to matters concerning the administration of the Village; directing communication activities to keep the public informed of Village plans and activities.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	2	3	3	2.8
Part-Time	1	1	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
346,379	273,538	398,293	Personnel Services	374,958	382,410
95,098	76,740	111,380	Contractual Services	106,157	107,125
6,529	7,000	7,845	Commodities	9,277	9,635
448,006	357,278	517,518	Total Expenditures	490,392	499,170

(448,006)	(357,278)	(517,518)	Source (Use) of Cash	(490,392)	(499,170)
-----------	-----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- Part-time MPA student intern to assist with special projects and grants has been reclassified to full-time Management Analyst/Communications Apprentice.
- Vacant full-time Executive Administrative Assistant to the Chief Operating Officer position will remain vacant.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
ADMINISTRATION							
PERSONNEL SERVICES							
01-10-10-1-4010	SALARIES	231,616	317,058	123,951	247,902	317,896	324,253
01-10-10-1-4015	PART TIME INTERN	-	21,000	11,044	22,088	-	-
01-10-10-1-4040	IMRF	26,805	39,113	15,567	31,134	36,399	37,127
01-10-10-1-4090	FICA MATCHING	15,117	21,122	10,176	20,352	20,663	21,030
TOTAL PERSONNEL SERVICES		273,538	398,293	160,738	321,476	374,958	382,410
CONTRACTUAL SERVICES							
01-10-10-3-4130	CONT. MAINT-EQUIPMENT	812	500	550	1,000	1,000	1,000
01-10-10-3-4345	CREDIT CARD PROCESSING FEES	5,194	4,500	2,242	5,500	5,500	5,500
01-10-10-3-4351	POSTAGE	10,026	9,300	9,673	12,969	11,785	12,000
01-10-10-3-4353	TELEPHONE - CELL PHONE	3,389	3,045	1,745	2,689	2,784	2,900
01-10-10-3-4354	TELEPHONE - LAND LINE	10,161	13,700	6,571	13,143	13,800	14,200
01-10-10-3-4355	PUBLISHING/ ADVERTISING	68	200	-	200	200	200
01-10-10-3-4357	PRINTING/ COPYING	2,964	11,725	5,035	7,569	7,850	8,000
01-10-10-3-4361	DUES	4,216	4,800	1,567	4,845	5,363	5,400
01-10-10-3-4362	TRAVEL EXPENSE	128	100	40	100	100	100
01-10-10-3-4363	MILEAGE REIMBURSEMENT	-	200	133	150	200	200
01-10-10-3-4365	PROFESSIONAL DEVELOPMENT	3,753	7,200	265	7,200	7,850	7,850
01-10-10-3-4367	PUBLICATIONS	100	300	-	250	250	300
01-10-10-3-4371	PROPERTY TAX REBATE -ANNEX	10,258	9,000	-	9,000	9,000	9,000
01-10-10-3-4375	RENTAL/LEASE	7,408	6,800	3,546	6,013	-	-
01-10-10-3-4377	EMPLOYEE RECOGNITION	2,152	820	-	2,200	1,200	1,200
01-10-10-3-4378	VOLUNTEER APPRECIATION	864	500	-	500	900	900
01-10-10-3-4379	DONATIONS	-	-	-	-	-	-

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
01-10-10-3-4380	YARD WASTE STICKERS	5,970	8,690	4,060	8,120	8,500
01-10-10-3-4381	MORTGAGE DEFAULT PROP MAINT	4,620	500	-	4,230	500
01-10-10-3-4382	SWALCO FEE	3,214	3,500	3,214	3,214	3,375
01-10-10-3-4390	MISC. EXPENSE	1,443	1,000	1,083	1,000	1,000
01-10-10-3-4399	CONTINGENCY	-	25,000	-	-	25,000
TOTAL CONTRACTUAL SERVICES		76,740	111,380	39,724	89,892	106,157
COMMODITIES						
01-10-10-5-4561	OFFICE SUPPLIES	5,376	6,525	3,016	6,525	7,177
01-10-10-5-4563	MINOR EQUIPMENT	362	200	472	472	200
01-10-10-5-4578	UNIFORMS	-	400	-	400	400
01-10-10-5-4595	MEETING SUPPLIES	1,262	720	508	1,288	1,500
TOTAL COMMODITIES		7,000	7,845	3,996	8,685	9,277
MISCELLANEOUS						
01-10-10-7-3895	CASH OVER/SHORT	-	-	(20)	(20)	-
TOTAL MISCELLANEOUS		-	-	(20)	(20)	-
TOTAL ADMINISTRATION		357,278	517,518	204,438	420,033	499,170

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Salaries
Priority: High
Account Number: 01-10-10-1-4010

This account is used to pay the salaries of the employees allocated to the Administration Department, as follows:

Chief Operating Officer - 90%
Chief Administrative Officer/Village Clerk - 60%
Assistant Director of Parks and Recreation - 30%
Executive Administrative Assistant to Chief Operating Officer - (vacant)
Management Analyst/Communications Apprentice - 100%

Administration requests **\$317,896** for Fiscal Year 2016. This represents a **\$838 increase** from Fiscal Year 2015. The primary reason for the increase is reflection of employee progression in the Village's approved compensation plan. In addition, the Executive Administrative Assistant to the Chief Operating Officer position was not filled in the Fiscal Year 2015 budget and will remain vacant in Fiscal Year 2016. Finally, The intern position funded in Fiscal Year 2015 has been reclassified to an Management Analyst/Communications Apprentice position in the Fiscal Year 2016 budget.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Part Time Intern

Priority: Medium

Account Number: 01-10-10-1-4015

This account represents the salary for a part time intern. This intern is a Masters in Public Administration graduate student recruited from a local university. The primary responsibility of this intern is researching and applying for grants and providing project management and administrative support to the Chief Operating Officer.

Administration requests \$0 for Fiscal Year 2016. This represents a **\$21,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is due to this position being reclassified to an Management Analyst/Communications Apprentice position in the Fiscal Year 2016 budget.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: IMRF
Priority: High
Account Number: 01-10-10-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in Administration. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Administration requests **\$36,399** for Fiscal Year 2016. This represents a **\$2,714 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to the vacant Executive Administrative Assistant to the Chief Operating Officer position.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: FICA Matching
Priority: High
Account Number: 01-10-10-1-4090

This account represents the employers' portion of FICA for all Administration employees. The amount due is 7.65% of salaries.

Administration requests **\$20,663** for Fiscal Year 2016. This represents a **\$459 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to the vacant Executive Administrative Assistant to the Chief Operating Officer position.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Contract Maintenance -Equipment

Priority: Medium

Account Number: 01-10-10-3-4130

This account is used to pay for the cleaning and maintenance of office machines, including printers, computers and fax machines as well as re-programming of the phone system for the Village.

Administration requests **\$1,000** for Fiscal Year 2016. This represents a **\$500 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Credit Card Processing Fees
Priority: High
Account Number: 01-10-10-3-4345

This account pays for the cost to the Village when a customer uses their credit card for payment of Village services/products (other than recreation programs and aquatic center programs and passes).

Administration requests **\$5,500** for Fiscal Year 2016. This represents a **\$1,000 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Postage
Priority: High
Account Number: 01-10-10-3-4351

This account is used for the postage, shipping fees and bulk mailings utilized by all departments.

Each bulk mailing averages \$700 in postage. It is anticipated that there will be 6 bulk mailings in Fiscal Year 2016 (four newsletters and one tree lighting/craft fair mailing), as well as the summer brochure mailing.

Bulk mailings (6 mailings @ \$700 ea.)	\$4,200
Bulk mailing annual fee	\$425
Postage - Stamps.com, post office (average \$530/month)	\$6,360
Stamps.com - monthly fee (\$15.99/month)	\$200
FedEx/UPS	\$600
Total	<u>\$11,785</u>

Administration requests **\$11,785** for Fiscal Year 2016. This represents a **\$2,485 increase** from Fiscal Year 2015. The primary reason for the increase is an increase in the number of bulk mailings and anticipated postage increase as well as the projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Telephone - Cell Phone
Priority: High
Account Number: 01-10-10-3-4353

This account is used for the following business-related cellular telephone services:

Cell phone - Chief Operating Officer - payment of business-related usage from the Chief Operating Officer's personal cellular telephone

Cell phone - Chief Administrative Officer - payment of business-related usage from a Village owned cellular phone assigned to the Chief Administrative Officer

Administration requests **\$2,784** for Fiscal Year 2016. This represents a **\$261 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Telephone - Landline
Priority: High
Account Number: 01-10-10-3-4354

This account is used to pay for local and long distance phone costs associated with all departments, including the T-1 line between Village Hall and Public Works facility.

Administration requests **\$13,800** for Fiscal Year 2016. This represents a **\$100 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Publishing/ Advertising
Priority: High
Account Number: 01-10-10-3-4355

This account covers the cost associated with publishing of various non-reimbursable legal publications in the local newspaper. Fees associated with the recordation of ordinances, easements, resolutions, final plats, plats of annexation and covenants are paid for out of this account.

Administration requests \$200 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Printing/Copying
Priority: High
Account Number: 01-10-10-3-4357

This account is used to pay for the printing of various forms, envelopes, business cards, special mailings, motor vehicle stickers outsourcing with Direct Response, house plan copies for residents, and engraving of nameplates for certain committee members.

Administration requests **\$7,850** for Fiscal Year 2016. This represents a **\$3,875 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to the newsletter being budgeted in account #11-10-00-3-4357 in the Parks and Recreation Fund.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Dues
Priority: Medium
Account Number: 01-10-10-3-4361

This account is used to pay for dues/membership in the following professional associations and organizations:

Illinois Municipal League	\$850
International City/County Managers Assoc. - COO	\$1,400
ICMA - CAO	\$1,058
Illinois City Management Assoc. - COO	\$415
Illinois City Management Assoc. - CAO	\$165
Lake County Municipal League	\$1,030
Lake County Bar Association	\$75
Lake Zurich Area Chamber of Commerce	\$370
Total	<u>\$5,363</u>

Administration requests **\$5,363** for Fiscal Year 2016. This represents a **\$563 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated annual increases in dues.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Travel Expense
Priority: Medium
Account Number: 01-10-10-3-4362

This account is used to pay for parking expenses associated with the Administration department.

Administration requests **\$100** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Mileage Reimbursement
Priority: High
Account Number: 01-10-10-3-4363

This account is used by other administrative staff other than the Chief Operating Officer for travel expenses. Administration Department personnel will utilize a Village vehicle for business related travel when possible, with use of personal cars kept to a minimum. The current standard mileage reimbursement is \$.575 per mile.

Administration requests \$200 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Professional Development
Priority: High
Account Number: 01-10-10-3-4365

This account is used to pay for professional development, including training classes, attendance at seminars and conferences for administrative employees' continuing professional education credits.

ICMA Conference - COO and CAO	\$3,800
ILCMA Conference - COO and CAO	\$1,300
IML Conference	\$850
LZ Chamber Board meetings	\$250
Business expenses (Women in Govt., Admin meetings)	\$1,200
Credentialed Manager Certification - COO	\$250
Additional training - Not specified	\$200
Total	<u>\$7,850</u>

Administration requests **\$7,850** for Fiscal Year 2016. This represents a **\$650 increase** from Fiscal Year 2015. The primary reason for the increase is related to projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Publications
Priority: Low
Account Number: 01-10-10-3-4367

This account pays for the various publications used by the administrative staff. Included in this account are the Illinois Compiled Statutes.

State Statutes	<u>\$250</u>
----------------	--------------

Administration requests **\$250** for Fiscal Year 2016. This represents a **\$50 decrease** from Fiscal Year 2015. The primary reason for the decrease is related to the projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Property Tax Rebate - Annexation
Priority: High
Account Number: 01-10-10-3-4371

This account is used to reimburse the Village's portion of the annual property tax bill to those residents of record at the time Hawthorn Trails and a portion of Forest Lake were annexed into Hawthorn Woods on July 1, 2010.

Administration requests **\$9,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: ADMINISTRATION

Description: Leased Equipment

Formerly: Rental/Lease

Priority: High

Account Number: 01-10-10-3-4375

In prior years, this account was used to pay for the lease and maintenance agreements of the Village Hall upstairs and downstairs copy machines. In Fiscal Year 2016, the lease payments for the copiers will be budgeted in the Capital Improvement Fund.

Copier costs -lease - upstairs	\$0
Copier costs - maintenance - upstairs	\$0
Copier costs - lease - downstairs	\$0
Total	<u>\$0</u>

Administration requests **\$0** for Fiscal Year 2016. This represents a **\$6,800 decrease** from Fiscal Year 2015. The primary reason for the decrease is the re-allocation of this expenditure to the Capital Improvement Fund.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Employee Recognition
Priority: Medium
Account Number: 01-10-10-3-4377

This account is used to pay for employee recognition to reward excellence in the workplace, as well as departmental recognitions and team building events.

Administration requests **\$1,200** for Fiscal Year 2016. This represents a **\$380 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Volunteer Appreciation
Priority: High
Account Number: 01-10-10-3-4378

This account is used for volunteer appreciation items.

Administration requests **\$900** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. The primary reason for the increase is related to projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Yard Waste Stickers
Priority: High
Account Number: 01-10-10-3-4380

This account pays for yard waste stickers sold to the public. Presently, we are paying \$2.03 per sticker and selling them for \$3 each or 10 for \$25. Residents are informed they can purchase them at cost through Waste Management. During the month of October, residents can purchase Leaf Only stickers at a discounted rate. Effective, January 1, 2013, leaf burning was banned in the Village of Hawthorn Woods.

Administration requests **\$8,500** for Fiscal Year 2016. This represents a **\$190 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon anticipated projections for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Mortgage Default Property Maintenance
Priority: High
Account Number: 01-10-10-3-4381

Up until 2010, this account covered the costs associated with the mowing of property in foreclosure. Once mowed, the property owner was invoiced and if the invoice was not paid, a lien was placed on the property.

Staff conducted research of some neighboring communities and found that mowing is rarely conducted by the Villages. The preferred means of addressing tall grass/weeds is to notify the property owner of the violation, then ticket if the mowing does not take place. Most communities stated budgetary reasons as well as the increased volume of foreclosures for their decision not to mow.

Mowing will only be considered if a health/safety issue arises.

Administration requests \$500 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: SWALCO Fee
Priority: High
Account Number: 01-10-10-3-4382

This account is used for the annual operations fee due to SWALCO. This is based on number of homes within the Village.

Administration requests **\$3,375** for Fiscal Year 2016. This represents a **\$125 decrease** from Fiscal Year 2015. The primary reason for the decrease is related to the projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Miscellaneous Expense
Priority: Low
Account Number: 01-10-10-3-4390

Expenditures to this account will include retirement recognition, bereavement memorials, liquor license background checks and other miscellaneous items.

LCML/LZ Evening of Excellence	\$450
Liquor license background checks	\$150
Retirement/bereavement	\$200
Miscellaneous	<u>\$200</u>
Total	<u><u>\$1,000</u></u>

Administration requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Contingency
Priority: High
Account Number: 01-10-10-3-4399

This account is to pay for unbudgeted, unexpected expenses within the Administration accounts. In addition, this line item provides funding for potential matching grant opportunities.

Administration requests **\$25,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Office Supplies
Priority: High
Account Number: 01-10-10-5-4561

This account represents the amount paid for various office supplies.

Administration requests **\$7,177** for Fiscal Year 2016. This represents a **\$652 increase** from Fiscal Year 2015. The primary reasons for the increase is anticipated price increases for office supplies in Fiscal Year 2016 and projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Minor Equipment
Priority: Low
Account Number: 01-10-10-5-4563

This account is used to purchase minor office equipment such as an adding machine.

Administration requests \$200 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Uniforms
Priority: Medium
Account Number: 01-10-10-5-4578

This account is used to pay for Village Hall employee uniform shirts for casual Fridays.

Administration employees (3)
Finance employees (2)

Administration recommends **\$400** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

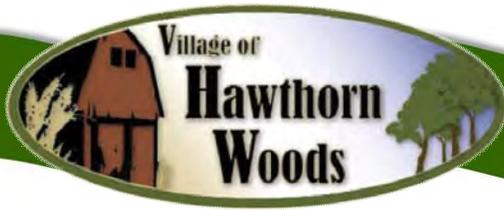
**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ADMINISTRATION
Description: Meeting Supplies
Priority: Medium
Account Number: 01-10-10-5-4595

This account represents the amount paid for other expenses not previously charged to any other accounts. Historically, this includes water, coffee, pop, etc.

Water	\$400
Other items	<u>\$1,100</u>
Total	<u><u>\$1,500</u></u>

Administration requests **\$1,500** for Fiscal Year 2016. This represents a **\$780 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actuals for Fiscal Year 2015.



LEGAL



LEGAL

Department Purpose

The primary responsibility of the Legal Department is to manage the various contractual legal expenses of the Village. The Chief Operating Officer is responsible for the Legal Department.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	-	Personnel Services	-	-
97,712	95,873	166,500	Contractual Services	165,000	165,000
97,712	95,873	166,500	Total Expenditures	165,000	165,000

(97,712)	(95,873)	(166,500)	Source (Use) of Cash	(165,000)	(165,000)
----------	----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Legal budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
LEGAL						
CONTRACTUAL SERVICES						
01-10-11-3-4230	LEGAL SERVICES-LITIGATION	11,455	70,000	7,662	42,400	70,000
01-10-11-3-4231	RETAINER-GENERAL	60,000	62,000	25,000	60,000	62,000
01-10-11-3-4232	LEGAL SERVICES-PROSECUTOR	11,360	15,500	5,900	14,250	15,500
01-10-11-3-4233	HUMAN RESOURCES / LABOR	5,946	5,000	2,915	8,000	5,000
01-10-11-3-4234	ADJUDICATION	1,687	3,000	337	1,500	1,500
01-10-11-3-4235	LEGAL-LAND USE	5,425	10,000	-	-	10,000
01-10-11-3-4237	COURT REPORTER	-	1,000	602	602	1,000
TOTAL CONTRACTUAL SERVICES		95,873	166,500	42,416	126,752	165,000
TOTAL LEGAL		95,873	166,500	42,416	126,752	165,000

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: LEGAL
Description: Legal Services - Litigation
Priority: High
Account Number: 01-10-11-3-4230

This account represents fees paid for litigation legal counsel. Presently, the hourly rate for litigation is \$200 per hour.

Legal requests **\$70,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. There are no major litigation matters expected in Fiscal Year 2016; however, a \$70,000 contingency is recommended in the event of an unforeseen litigation matter.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: LEGAL
Description: Legal Services - Retainer
Priority: High
Account Number: 01-10-11-3-4231

This account represents a monthly retainer fee paid for legal counsel. The retainer covers legal fees for on-site legal counsel, including attendance at regularly scheduled board meetings, and answering various inquiries by staff. The retainer covers attendance at the Planning, Building and Zoning Commission and Zoning Board of Appeals meetings.

Legal requests **\$62,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: LEGAL
Description: Legal Service - Prosecutor
Priority: High
Account Number: 01-10-11-3-4232

This account is the amount paid for prosecution of village ordinance, traffic and driving under the influence (DUI) violations. The present agreement with the Village Prosecutor provides for a \$95 per hour rate for ordinance and traffic cases and a flat fee of \$400 per DUI case.

Legal requests **\$15,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: LEGAL

Description: Legal - Labor Issues

Priority: High

Account Number: 01-10-11-3-4233

This account is the amount paid for Village and management representation in all matters relating to Labor Relations and the Police Officers' Labor Union.

The current collective bargaining contract with the Police Officers' Labor Union expired at the end of 2014. A new 3-year contract has been negotiated for fiscal years 2015 to 2017.

Legal requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: LEGAL

Description: Legal - Adjudication

Priority: High

Account Number: 01-10-11-3-4234

This account is the amount paid to the Village's Administrative Adjudication Hearing Officer for preparation and attendance at the Village Administrative Adjudication Hearings. The current agreement provides for a rate of \$150/hour. Administrative Hearings are held monthly.

Legal requests **\$1,500** for Fiscal Year 2016. This represents a **\$1,500 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to actual projections for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: LEGAL
Description: Legal Services - Land Use
Priority: High
Account Number: 01-10-11-3-4235

This account is used to pay for outside non-reimbursable legal services to the Village, related to building and zoning issues.

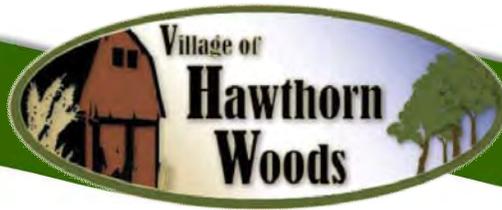
Legal requests **\$10,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: LEGAL
Description: Court Reporter
Priority: High
Account Number: 01-10-11-3-4237

This account is used to pay for outside court reporters, related to litigation matters.

Legal requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



VILLAGE CLERK



VILLAGE CLERK

Department Purpose

The Village Clerk is responsible for attending all official meetings of the Board of Trustees and preparing the official minutes and providing the Village Seal and attest for all ordinances, resolutions, contracts and bonds of the Village, and such licenses, permits and other documents as required.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0.30
Part-Time	0	0	0	0
• Village Clerk position is allocated in Administration.				

In addition, the Village Clerk acts as the keeper of the Village Seal, gives proper notice of meetings as required by statute, ordinance or direction of the Village Board and acts as the keeper of all documents belonging to the Village. The Village Clerk serves as the primary Freedom of Information Act (FOIA) Officer of the Village and the Open Meetings Act Officer.

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenue	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
6,382	8,893	10,501	Personnel Services	46,344	47,270
416	300	1,720	Contractual Services	5,825	1,855
6,798	9,193	12,221	Total Expenditures	52,169	49,125

(6,798)	(9,193)	(12,221)	Source (Use) of Cash	(52,169)	(49,125)
---------	---------	----------	-----------------------------	----------	----------

Significant Changes

- The CAO/Village Clerk is pursuing the "Registered Municipal Clerk" designation and will be attending the Municipal Clerks of Illinois Institute.
- Change in the salary allocation from 5% of the Chief Administrative Officer to 30% based upon actual job responsibilities.
- Change in the salary allocation - 5% of the Building Department Specialist position has been removed from the Village Clerk Department because this position no longer serves as Deputy Village Clerk.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
VILLAGE CLERK						
EXPENDITURES						
PERSONNEL SERVICES						
01-10-13-1-4010	SALARIES	7,476	8,800	3,124	6,248	39,690
01-10-13-1-4040	IMRF	871	1,028	361	722	4,544
01-10-13-1-4090	FICA MATCHING	546	673	234	468	3,036
TOTAL PERSONNEL SERVICES		8,893	10,501	3,719	7,438	47,270
CONTRACTUAL SERVICES						
01-10-13-3-4329	OTHER PROFESSIONAL SERVICES	60	1,425	320	1,625	1,600
01-10-13-3-4361	DUES	240	295	175	245	255
TOTAL CONTRACTUAL SERVICES		300	1,720	495	1,870	1,855
TOTAL EXPENDITURES		9,193	12,221	4,214	9,308	49,125

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: VILLAGE CLERK
Description: Salaries
Priority: High
Account Number: 01-10-13-1-4010

This account is used to pay the salary allocation for the Village Clerk and the Deputy Village Clerk, as follows:

Chief Administrative Officer/Village Clerk - 30%

Village Clerk requests **\$38,912** for Fiscal Year 2016. This represents a **\$30,112 increase** from Fiscal Year 2015. The primary reason for the increase is the change in the salary allocation from 5% of the Chief Administrative Officer to 30% based upon actual job responsibilities. In addition, 5% of the Building Department Specialist position has been removed from the Village Clerk Department because this position no longer serves as Deputy Village Clerk.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: VILLAGE CLERK
Description: IMRF
Priority: High
Account Number: 01-10-13-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for the Village Clerk and Deputy Village Clerk allocated salaries. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Village Clerk requests **\$4,455** for Fiscal Year 2016. This represents a **\$3,427 increase** from Fiscal Year 2015. The primary reason for the increase is the change in the salary allocation from 5% of the Chief Administrative Officer to 30% based upon actual job responsibilities. In addition, 5% of the Building Department Specialist position has been removed from the Village Clerk Department because this position no longer serves as Deputy Village Clerk.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: VILLAGE CLERK
Description: FICA Matching
Priority: High
Account Number: 01-10-13-1-4090

This account represents the employers' portion of FICA for the Village Clerk and the Deputy Village Clerk salaries allocation. The amount due is 7.65% of salaries.

Village Clerk requests **\$2,977** for Fiscal Year 2016. This represents a **\$2,304 increase** from Fiscal Year 2015. The primary reason for the increase is the change in the salary allocation from 5% of the Chief Administrative Officer to 30% based upon actual job responsibilities. In addition, 5% of the Building Department Specialist position has been removed from the Village Clerk Department because this position no longer serves as Deputy Village Clerk.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: VILLAGE CLERK
Description: Other Professional Services
Priority: High
Account Number: 01-10-13-3-4329

This account is used by the Village Clerk for notary expenses associated with application fees, insurance and stamp purchases:

Notary, insurance and stamps	\$70
Annual shredding of documents	\$300
Sterling Codifiers - biennial codification	\$4,000
Municipal Clerks of Illinois Institute	<u>\$1,200</u>
Total	<u><u>\$5,570</u></u>

Village Clerk requests **\$5,570** for Fiscal Year 2016. This represents a **\$4,145 increase** from Fiscal Year 2015. The primary reason for the increase relates to the Village Clerk's training at the Municipal Clerks of Illinois Institute which is one requirement in achieving "Registered Municipal Clerk" status and the biennial codification of the Village Code.

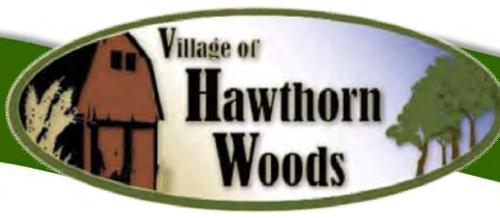
**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: VILLAGE CLERK
Description: Dues
Priority: Medium
Account Number: 01-10-13-3-4361

This account is used to pay for dues/membership in the following professional associations and organizations:

Municipal Clerks of Lake Co. – Village Clerk	\$25
Municipal Clerks of Lake Co. – Deputy Clerk	\$0
International Institute of Municipal Clerks – Village Clerk	\$165
Municipal Clerks of Illinois – Village Clerk	\$65
Municipal Clerks of Illinois – Deputy Clerk	<u>\$0</u>
Total	<u><u>\$255</u></u>

Village Clerk requests **\$255** for Fiscal Year 2016. This represents **\$40 decrease** from Fiscal Year 2015. The primary reason for the decrease is due to the elimination of Deputy Clerk dues to the Municipal Clerks of Illinois and Municipal Clerks of Lake County.



RISK MANAGEMENT



RISK MANAGEMENT

Department Purpose

The primary responsibility of the Risk Management Department is to manage the various risk exposures of the Village. Included are expenses related to employee medical, dental, and vision premiums; general liability and workers' compensation premiums, and unemployment premiums payable to the Illinois Department of Employment Security. The Chief Financial Officer/Human Resources Director is responsible for the Risk Management Department, and serves as the Village's Risk Management Coordinator.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	0	0.1
Part-Time	0	0	0	0
• Risk Manager position is allocated in Finance.				

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
Total Revenues			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
6,342	7,719	11,087	Personnel Services	11,378	11,708
420,172	458,511	495,600	Contractual Services	527,500	548,100
426	4,155	5,000	Capital Outlay	5,000	5,000
426,940	470,385	511,687	Total Expenditures	543,878	564,808

(426,940)	(470,385)	(511,687)	Source (Use) of Cash	(543,878)	(564,808)
-----------	-----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- As of the time of printing, the actual renewal quotes for medical, dental, vision, general liability and workers compensation insurance premiums were unavailable; therefore, a conservative estimate was used.
- \$15,000 increase in Workers' Compensation insurance due to a significant claim.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
RISK MANAGEMENT							
EXPENDITURES							
PERSONNEL SERVICES							
01-10-14-1-4010	SALARIES	6,528	9,300	4,536	9,072	9,553	9,830
01-10-14-1-4040	IMRF	789	1,076	520	1,040	1,094	1,126
01-10-14-1-4090	FICA MATCHING	402	711	295	590	731	752
TOTAL PERSONNEL SERVICES		7,719	11,087	5,351	10,702	11,378	11,708
CONTRACTUAL SERVICES							
01-10-14-3-4370	MEDICAL INSURANCE PREMIUMS	265,315	295,000	137,033	285,066	309,750	325,000
01-10-14-3-4371	DENTAL & VISION PREMIUMS	25,767	25,000	14,319	28,638	26,150	27,500
01-10-14-3-4372	EMPLOYEE ASSISTANCE PROGRAM	-	600	-	600	600	600
01-10-14-3-4373	LIABILITY INSURANCE	82,842	90,000	97,120	97,120	100,000	105,000
01-10-14-3-4374	UNEMPLOYMENT PREMIUM	18,969	25,000	10,045	17,500	16,000	15,000
01-10-14-3-4375	WORKERS COMPENSATION	65,038	60,000	36,863	73,726	75,000	75,000
01-10-14-3-4376	FLEX SPENDING	580	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		458,511	495,600	295,380	502,650	527,500	548,100
CAPITAL OUTLAY							
01-10-14-8-4894	SAFETY IMPROVEMENTS	4,155	5,000	363	4,000	5,000	5,000
TOTAL CAPITAL OUTLAY		4,155	5,000	363	4,000	5,000	5,000
TOTAL EXPENDITURES		470,385	511,687	301,094	517,352	543,878	564,808

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Salaries
Priority: High
Account Number: 01-10-14-1-4010

This account is used to pay the salaries of the employees allocated to the Risk Management Department, as follows:

Chief Financial Officer/Human Resources Director - 5%
Administrative Assistant of Finance - 5%

Risk Management requests **\$9,553** for Fiscal Year 2016. This represents a **\$253 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: IMRF
Priority: High
Account Number: 01-10-14-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for the Risk Management Coordinator (the Chief Financial Officer/Human Resources Director serves as the Risk Management Coordinator) and Administrative Assistant of Finance allocated salaries. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Risk Management requests **\$1,094** for Fiscal Year 2016. This represents a **\$18 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: FICA Matching
Priority: High
Account Number: 01-10-14-1-4090

This account represents the employers' portion of FICA for the employees allocated to the Risk Management department. The amount due is 7.65% of salaries.

Risk Management requests **\$731** for Fiscal Year 2016. This represents a **\$20 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: RISK MANAGEMENT

Description: Medical Insurance Premiums

Priority: High

Account Number: 01-10-14-3-4370

This account represents the amount paid by the Village towards health insurance for all eligible full time employees.

The following table outlines the % participation based upon the type of coverage:

Type of Coverage	Employee % of Premium	Village % of Premium
HMO - Employee Only	10%	90%
HMO - Family	20%	80%
PPO - Employee Only	10%	90%
PPO - Family	25%	75%

The Village is unable to obtain a renewal quote from Blue Cross Blue Shield until late October, therefore the increase is estimated with assistance from the Village's employee benefits consultant Digital Benefit Advisors.

Risk Management requests **\$309,750** for Fiscal Year 2016. This represents a **\$14,750 increase** from Fiscal Year 2015. The primary reason for the increase relates to the forecasted renewal rates related to the Patient Protection and Affordable Health Care Act and changes in the employee census.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: RISK MANAGEMENT

Description: Dental and Vision Insurance Premiums

Priority: High

Account Number: 01-10-14-3-4371

This account represents the amount paid by the Village towards dental and vision insurance for all eligible full time employees.

The following table outlines the % participation based upon the type of coverage:

Type of Coverage	Employee % of Premium	Village % of Premium
Dental - Employee Only	10%	90%
Dental - Family	25%	75%
Vision - Employee Only	0%	100%
Vision - Family	0%	100%

The Village's insurance broker, Digital Benefit Advisors, is working with the Village's dental provider (Principal) and vision provider (VSP) to obtain renewal quotes. In addition, alternate providers will be asked to provide quotes.

Risk Management requests **\$26,150** for Fiscal Year 2016. This represents a **\$1,150 increase** from Fiscal Year 2015. The primary reason for the increase is an anticipated increase in the dental and vision premiums, based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Employee Assistance Program
Priority: High
Account Number: 01-10-14-3-4372

This account is used to pay the Village's portion of the Employee Assistance Program for all Village employees.

Risk Management requests \$600 for Fiscal Year 2015. This represents **no change** from Fiscal Year 2014.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Liability Insurance
Priority: High
Account Number: 01-10-14-3-4373

This account pays for the liability insurance for the Village. The following insurance premiums are included in this account: property, liability, law enforcement, public officials' liability, employee benefits, auto liability, auto physical damage, excess liability, & crime.

Risk Management requests **\$100,000** for Fiscal Year 2016. This represents a **\$10,000 increase** from Fiscal Year 2015. The primary reason for the increase is based upon the estimated actual premiums for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Unemployment Premium
Priority: High
Account Number: 01-10-14-3-4374

This account is used to pay the Village’s unemployment premium due to the Illinois Department of Employment Security.

The Village’s unemployment premium is based on a ratio, called the benefit ratio, which is determined in such a way that the greater the unemployment caused by the employer, the higher the rate. This premium is payable quarterly and is calculated as the benefit ratio times the first \$12,960 (2015 wage base) of an employee’s annual wages. The Village’s benefit ratio has steadily improved, as shown below:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Benefit Ratio	8.40%	7.65%	5.40%	3.15%	2.15%

Risk Management requests **\$16,000** for Fiscal Year 2016. This represents a **\$9,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is the improvement of the Village’s benefit ratio.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Workers Compensation
Priority: High
Account Number: 01-10-14-3-4375

This account pays for the workers' compensation insurance for the Village. The Village participates in the Illinois Public Risk Fund (IPRF) municipal risk pool.

Risk Management requests **\$75,000** for Fiscal Year 2016. This represents a **\$15,000 increase** from Fiscal Year 2015. The primary reason for the increase is additional premiums assessed due to a significant workers compensation claim.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: RISK MANAGEMENT
Description: Safety Improvements
Priority: High
Account Number: 01-10-14-8-4894

This account pays for the safety committee recommended safety improvements for the Village employees.

The safety committee has been working in conjunction with the Village's insurance carrier to ensure safe work practices and training for all Village employees. This line item will provide funding for any safety related equipment purchases recommended by the safety committee.

Risk Management requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



HUMAN RESOURCES



HUMAN RESOURCES

Department Purpose

The primary responsibility of the Human Resources Department is to oversee the human resources of the Village. This includes all staffing related issues such as monitoring compliance with the employee handbook, union contracts, pay plans, etc. In addition, the Human Resources Department supports the Village staff development and employee morale.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	0	0.50
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenue	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
31,716	51,213	55,966	Personnel Services	57,364	58,955
6,737	11,016	15,270	Contractual Services	17,770	17,770
38,453	62,229	71,236	Total Expenditures	75,134	76,725

(38,453)	(62,229)	(71,236)	Source (Use) of Cash	(75,134)	(76,725)
----------	----------	----------	-----------------------------	----------	----------

Significant Changes

- \$5,000 increase in funding for Tuition Reimbursement program to support employees pursuing advanced degrees (2 Masters in Public Administration, and 1 Associates Degree in Accounting.)
- \$2,500 decrease in funding for pre-employment drug and alcohol screening tests, based upon estimated actual results from 2015.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
HUMAN RESOURCES						
PERSONNEL SERVICES						
01-10-16-1-4010	SALARIES	43,337	46,900	23,086	46,172	49,500
01-10-16-1-4040	IMRF	5,060	5,478	2,649	5,298	5,668
01-10-16-1-4090	FICA MATCHING	2,816	3,588	1,504	3,008	3,787
TOTAL PERSONNEL SERVICES		51,213	55,966	27,239	54,478	58,955
CONTRACTUAL SERVICES						
01-10-16-3-4361	DUES	1,261	870	149	870	870
01-10-16-3-4365	PROFESSIONAL DEVELOPMENT	748	400	244	400	400
01-10-16-3-4366	WELLNESS PROGRAM	178	1,000	1,141	1,500	1,000
01-10-16-3-4367	PRE EMPLOYMENT SCREENING	6,200	7,000	1,932	4,500	4,500
01-10-16-3-4370	TUITION REIMBURSEMENT PROGRAM	1,566	5,000	2,567	10,000	10,000
01-10-16-3-4399	CONTINGENCY	1,063	1,000	896	1,000	1,000
TOTAL CONTRACTUAL SERVICES		11,016	15,270	6,929	18,270	17,770
TOTAL HUMAN RESOURCES		62,229	71,236	34,168	72,748	76,725

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Salaries
Priority: High
Account Number: 01-10-16-1-4010

This account is used to pay the salaries of the employees allocated to the Human Resources Department, as follows:

Chief Financial Officer/Human Resources Director - 25%
Administrative Assistant of Finance - 25%

Human Resources requests **\$48,164** for Fiscal Year 2016. This represents a **\$1,264 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: IMRF
Priority: High
Account Number: 01-10-16-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Human Resources Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Human Resources requests **\$5,515** for Fiscal Year 2016. This represents a **\$37 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: FICA Matching
Priority: High
Account Number: 01-10-16-1-4090

This account represents the employers' portion of FICA for all Human Resources Department employees. The amount due is 7.65% of salaries.

Human Resources requests **\$3,685** for Fiscal Year 2016. This represents a **\$97 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Dues
Priority: High
Account Number: 01-10-16-3-4361

This account is used to pay for annual dues to Human Resources related professional associations. This line item includes the dues for the Human Resources Director:

Illinois Public Employer Labor Relations Association	\$220
International Public Management Association for Human Resources	\$150
Public Salary.Com	\$250
Illinois Labor Law Poster	\$250
Total	<u>\$870</u>

Human Resources requests **\$870** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Professional Development
Priority: High
Account Number: 01-10-16-3-4365

This account is used to pay for Human Resources related professional development classes. This line item includes the following continuing education opportunities for the Human Resources Director:

Illinois Public Employer Labor Relations Association	
Annual Employment Law Update	\$250
Web Training	\$150
Total	<u>\$400</u>

Human Resources requests **\$400** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Wellness Program
Priority: High
Account Number: 01-10-16-3-4366

This account is to provide funding for the Village Wellness Program. The Village Wellness Program complies with the Federal Requirements as follows:

A comprehensive workplace wellness program must be made available to all employees and include:

- > Health awareness initiatives (including health education, preventive screenings and health risk assessments)*
- > Efforts to maximize employee engagement (including mechanisms to encourage employee participation)*
- > Initiatives to change unhealthy behaviors and lifestyle choices (including counseling, seminars, online programs and self-help materials)*
- > Supportive environment efforts (including workplace policies to encourage healthy lifestyles, healthy eating, increased physical activity and improved mental health)*
- > Work related immunizations*
- > Flu shot clinics*

Human Resources requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Pre-Employment Screening
Priority: High
Account Number: 01-10-16-3-4367

This account is used to provide funding for pre-employment screening such as drug tests, physicals and background checks. All Village employees, including seasonal and summer employees are subject to a pre-employment drug screening test. In addition, new police officers complete a physical and psychological examination.

Human Resources requests \$4,500 for Fiscal Year 2016. This represents a **\$2,500 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon actual results from the prior fiscal year.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Tuition Reimbursement
Priority: High
Account Number: 01-10-16-3-4370

Continuing education is vital for professional development. To further the goal of attracting and retaining highly qualified, professional staff, the Village implemented a formal tuition reimbursement policy for non-union Village staff. The tuition reimbursement plan for the Village's union employees is included in the collective bargaining agreement.

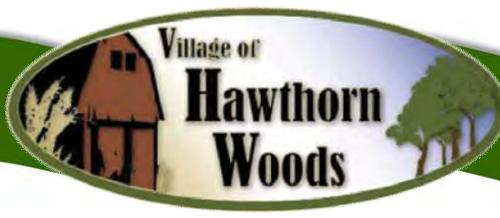
Human Resources requests **\$10,000** for Fiscal Year 2016. This represents a **\$5,000 increase** from Fiscal Year 2015. The primary reason for the increase is an increase in participation in the program. In the prior year, there were two employees participating who were pursuing associates degrees. In the current year, there are three employees participating - two are pursuing masters' degrees, and one is pursuing an associates degree.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

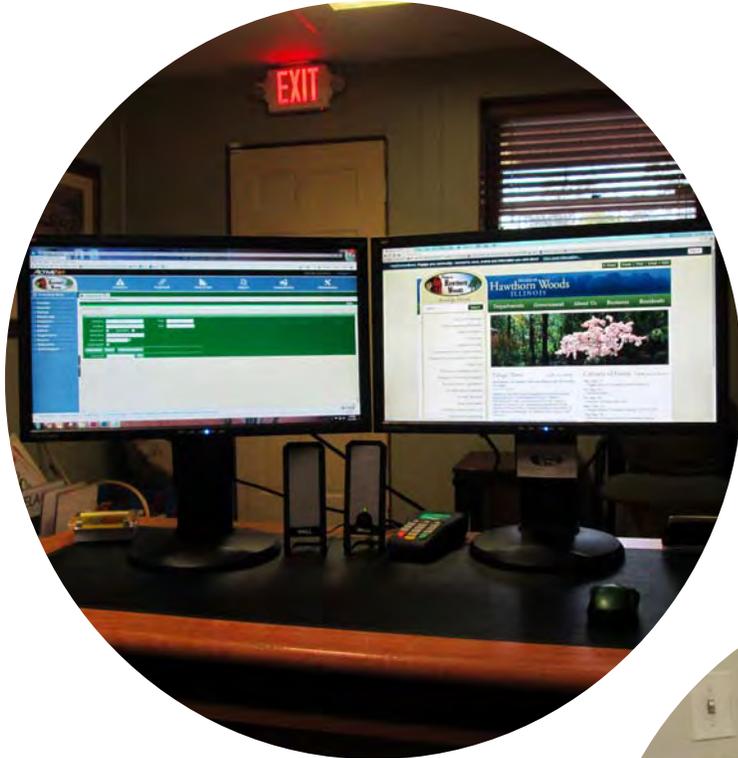
Fund: GENERAL FUND
Department: HUMAN RESOURCES
Description: Contingency
Priority: High
Account Number: 01-10-16-3-4399

This account is used to pay for unanticipated Human Resources related expenses.

Human Resources requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



TECHNOLOGY



TECHNOLOGY

Department Purpose

The Technology Department provides the information services to all employees of the Village. Although there are no employees allocated to this department, the Chief Administrative Officer and the Chief Financial Officer/Human Resources Director serve as the liaisons to our outside IT provider (Advanced Business Networks) for information needs.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
51,243	64,462	67,925	Contractual Services	67,075	67,300
51,243	64,462	67,925	Total Expenditures	67,075	67,300

(51,243)	(64,462)	(67,925)	Source (Use) of Cash	(67,075)	(67,300)
----------	----------	----------	-----------------------------	----------	----------

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Technology budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
TECHNOLOGY						
CONTRACTUAL SERVICES						
01-10-17-3-4130	SOFTWARE SUPPORT & MAINT	22,387	22,600	19,032	22,600	21,000
01-10-17-3-4329	TECHNOLOGY SUPPORT SERVICES	25,500	25,500	-	25,500	25,500
01-10-17-3-4330	WEBSITE	4,092	4,025	3,896	4,025	4,500
01-10-17-3-4331	INTERNET ACCESS	1,190	1,250	737	1,250	1,500
01-10-17-3-4332	MISCELLANEOUS	-	-	-	-	250
01-10-17-3-4333	HOSTED EXCHANGE SERVICES	11,293	14,550	5,298	14,550	14,550
TOTAL CONTRACTUAL SERVICES		64,462	67,925	28,963	67,925	67,300
TOTAL TECHNOLOGY		64,462	67,925	28,963	67,925	67,300

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Software Support and Maintenance
Priority: High
Account Number: 01-10-17-3-4130

This account is used for expenses related to the software licensing and maintenance fees for various software programs utilized on the Village's computer system.

MSI maintenance	\$14,000
Laserfiche maintenance	\$850
IACP - PD	\$550
Critical Reach - PD	\$150
InTime - PD	\$2,700
Sterling Codifiers	\$500
Anti-virus Software	\$1,100
Log-Me-In Software	\$500
Adobe Photo Shop	\$175
Contingency	\$250
Total	<u>\$20,775</u>

Technology requests **\$20,775** for Fiscal Year 2016. This represents a **\$1,825 decrease** from Fiscal Year 2015. The primary reason for the decrease is the reduction in the Sterling Codifiers annual fee.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Technology Support Services
Priority: High
Account Number: 01-10-17-3-4329

This account is used for paying the monthly technology consulting fee to provide support to the Village's computer network.

200 hours @ \$127.50/hour (represents 15% volume discount) = \$25,500

Technology requests **\$25,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Website Hosting and Maintenance
Priority: High
Account Number: 01-10-17-3-4330

This account is used for paying the website hosting and maintenance fee through Civic Plus and the monthly subscription to Constant Contact.

Civic Plus annual maintenance fee	\$3,500
Constant Contact	<u>\$1,000</u>
Total	<u><u>\$4,500</u></u>

vhw.org Domain name to be renewed in 2021.
hwpd.com Domain name to be renewed in 2025.

Technology requests **\$4,500** for Fiscal Year 2016. This represents a **\$475 increase** from Fiscal Year 2015. The primary reason for the increase is related to an increase in the monthly subscription fee for Constant Contact, the service used to generate Village's weekly e-mail update "Hawthorn Woods Happenings."

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Internet Access
Priority: High
Account Number: 01-10-17-3-4331

This account is used for paying the monthly internet access fee to Comcast Cable.

Comcast Cable - high speed internet	<u>\$1,500</u>
-------------------------------------	----------------

Technology requests **\$1,500** for Fiscal Year 2016. This represents a **\$250 increase** from Fiscal Year 2015. The primary reason for the increase is due to an increase in the monthly Comcast fee.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Miscellaneous
Priority: Low
Account Number: 01-10-17-3-4332

This account is used for paying miscellaneous technology expenses such as new batteries for the battery backups, keyboard replacements, etc.

Technology requests **\$250** for Fiscal Year 2016. This represents a **\$250 increase** from Fiscal Year 2015. This is a new account in fiscal year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: TECHNOLOGY
Description: Hosted Exchange Service
Priority: High
Account Number: 01-10-17-3-4333

This account is used for paying for various hosted services, as follows:

Hosted Exchange (Village Outlook Emails) and Hosted Backup (Village Software & Files)	\$13,650
Hosted File Exchange Service (Box.com)	<u>\$900</u>
Total	<u><u>\$14,550</u></u>

Technology requests **\$14,550** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



FINANCE



FINANCE

Department Purpose

The primary responsibility of the Finance Department is to oversee the finances of the Village. Governmental accounting and financial reporting are intended to provide assurances that governmental "available spendable resources" are controlled and spent in accordance with externally influenced organizational spending and service delivery decisions and a variety of finance related, legal, and contractual provisions.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	2	2	2	1.3
Part-Time	1	1	1	0.1

The purpose of governmental accounting lies in the ability of an organization to supply information about a governmental entity's finance to interested groups. These groups are diverse and may consist of state agencies, federal agencies, personnel, public managers, legislative bodies and the general public as well. Most often, these groups desire an array of information. Therefore, the main purpose of governmental accounting can be viewed as producing financial information in a cohesive form that is readily accessible, easy to comprehend, and beneficial to all parties concerned.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
98,153	132,131	141,644	Personnel Services	145,622	149,816
29,650	29,605	30,895	Contractual Services	34,405	32,525
127,803	161,736	172,539	Total Expenditures	180,027	182,341

(127,803)	(161,736)	(172,539)	Source (Use) of Cash	(180,027)	(182,341)
-----------	-----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- \$2,500 increase in audit fees for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68.
- \$1,250 increase in actuary fees for the triennial OPEB actuarial valuation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
FINANCE						
PERSONNEL SERVICES						
01-10-18-1-4010	SALARIES	111,887	119,100	58,263	116,526	125,790
01-10-18-1-4040	IMRF	12,885	13,433	6,625	13,250	14,403
01-10-18-1-4090	FICA MATCHING	7,359	9,111	3,827	7,654	9,623
TOTAL PERSONNEL SERVICES		132,131	141,644	68,715	137,430	149,816
CONTRACTUAL SERVICES						
01-10-18-3-4210	ANNUAL AUDIT	19,970	20,370	18,600	20,370	21,500
01-10-18-3-4211	ACTUARY SERVICES	250	250	250	250	250
01-10-18-3-4329	BOND FINANCIAL ADVISOR	6,000	6,200	2,060	6,200	6,700
01-10-18-3-4353	TELEPHONE-CELL PHONE	720	1,000	301	720	750
01-10-18-3-4355	PUBLISHING/ADVERTISING	573	600	5	573	600
01-10-18-3-4361	DUES	1,470	1,525	1,145	1,470	1,525
01-10-18-3-4365	PROFESSIONAL DEVELOPMENT	622	950	1,330	1,330	1,200
TOTAL CONTRACTUAL SERVICES		29,605	30,895	23,691	30,913	32,525
TOTAL FINANCE		161,736	172,539	92,406	168,343	182,341

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Salaries
Priority: High
Account Number: 01-10-18-1-4010

This account is used to pay the salaries of the employee allocated to the Finance Department, as follows:

Chief Financial Officer/Human Resources Director - 60%
Administrative Assistant of Finance - 70%
Finance Part-Time Summer Intern - 100%

Finance requests **\$122,268** for Fiscal Year 2016. This represents a **\$3,168 increase** from Fiscal Year 2016. The increase is a reflection of employee progression in the Village's approved compensation plan. In addition, \$3,000 in funding has been provided for a part-time summer intern.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: IMRF
Priority: High
Account Number: 01-10-18-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Finance Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Finance requests **\$14,000** for Fiscal Year 2016. This represents a **\$567 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: FICA Matching
Priority: High
Account Number: 01-10-18-1-4090

This account represents the employers' portion of FICA for all Finance Department employees. The amount due is 7.65% of salaries.

Finance requests **\$9,354** for Fiscal Year 2016. This represents a **\$243 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Annual Audit
Priority: High
Account Number: 01-10-18-3-4210

Audit services are paid for from this account. The Village accepted a 3-year renewal proposal from Sikich, LLP for the audits of 2013, 2014 and 2015.

Finance requests **\$23,280** for Fiscal Year 2016. This represents a **\$2,910 increase** from Fiscal Year 2015. The primary reason for the increase is a one-time additional fee of \$2,500 for the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Actuary Services
Priority: High
Account Number: 01-10-18-3-4211

This account is used for the professional actuary who calculates the post-employment benefits required by Governmental Accounting Standards Board Statement No. 50. Due to the Village's size and the fact that the Village does not have any retirees, this calculation will be performed every three years.

Finance requests **\$1,500** for Fiscal Year 2016. This represents a **\$1,250 increase** from Fiscal Year 2015. The actuary will be performing a full valuation, at a fee of \$1,500. The next full valuation will be budgeted in Fiscal Year 2019.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Bond Financial Advisor
Priority: High
Account Number: 01-10-18-3-4329

The Village is faced with many challenges related to debt management of the four SSA bond issues, and the Aquatic Center Revenue Bonds. This account provides for a \$550 monthly retainer fee for Bridgeport Financial.

Finance requests **\$6,600** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. The primary reason for the increase is a price adjustment in the monthly retainer fee.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Telephone-Cell Phone
Priority: High
Account Number: 01-10-18-3-4353

This account is used for the following business-related cellular telephone services:

Cell phone - Chief Financial Officer - payment of business-related usage from the Chief Financial Officer's personal cellular telephone

Finance requests **\$750** for Fiscal Year 2016. This represents a **\$250 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon cost savings due to a change in the monthly service plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Publishing/Advertising
Priority: High
Account Number: 01-10-18-3-4355

This account is used to pay for publishing the annual treasurer's report and any other required legal notices such as the Truth in Taxation notice.

Finance requests **\$600** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Dues
Priority: High
Account Number: 01-10-18-3-4361

This account is used to pay for the following dues:

Government Finance Officers Association Membership	\$200
Illinois Government Finance Officers Association	\$300
Certificate of Achievement in Financial Reporting Application Fee	\$375
Illinois CPA Society Membership	\$300
American Institute of Certified Public Accountants (AICPA) Membership	\$350
Total	<u>\$1,525</u>

Finance requests **\$1,525** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: FINANCE
Description: Professional Development
Priority: Medium
Account Number: 01-10-18-3-4365

This account is used to pay for Finance related professional development classes. This line item includes the following continuing education opportunities for the Finance Department employees:

Illinois Government Finance Officers Association	
2 Local Training Classes	<u>\$150</u>
Total	<u><u>\$150</u></u>

Finance requests **\$150** for Fiscal Year 2016. This represents an **\$800 decrease** from Fiscal Year 2015. The primary reason for the decrease is the elimination of the CFO's attendance at the Government Finance Officers Association (GFOA) national conference.



ENGINEERING



ENGINEERING

Department Purpose

The primary responsibility of the Engineering Department is to provide engineering services related to the construction projects of the Village. The Public Works Director/Village Engineer is responsible for the Engineering Department.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0.2
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenue	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
25,429.00	26,549	27,653	Personnel Services	28,359	28,926
51,083	3,967	17,500	Contractual Services	10,000	10,000
76,512	30,516	45,153	Total Expenditures	38,359	38,926
(76,512)	(30,516)	(45,153)	Source (use) of cash	(38,359)	(38,926)

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Engineering budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
ENGINEERING						
PERSONNEL SERVICES						
01-10-19-1-4010	SALARIES	22,280	23,195	11,514	23,028	24,287
01-10-19-1-4040	IMRF	2,601	2,684	1,332	2,664	2,781
01-10-19-1-4090	FICA MATCHING	1,668	1,774	859	1,718	1,858
TOTAL PERSONNEL SERVICES		26,549	27,653	13,705	27,410	28,926
CONTRACTUAL SERVICES						
01-10-19-3-4219	ENGINEERING SERVICES - GENERAL	3,967	17,500	3,343	6,000	10,000
TOTAL CONTRACTUAL SERVICES		3,967	17,500	3,343	6,000	10,000
TOTAL ENGINEERING		30,516	45,153	17,048	33,410	38,926

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ENGINEERING
Description: Salaries
Priority: High
Account Number: 01-10-19-1-4010

This account is used to pay the salaries of the employees allocated to the Engineering Department, as follows:

Director of Public Works/Village Engineer - 20%

Engineering requests **\$23,811** for Fiscal Year 2016. This represents an **\$616 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ENGINEERING
Description: IMRF
Priority: High
Account Number: 01-10-19-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Engineering Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Engineering requests **\$2,726** for Fiscal Year 2016. This represents a **\$42 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ENGINEERING
Description: FICA Matching
Priority: High
Account Number: 01-10-19-1-4090

This account represents the employers' portion of FICA for all employees in Engineering Department. The amount due is 7.65% of salaries.

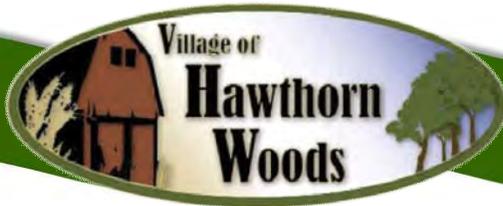
Engineering requests **\$1,822** for Fiscal Year 2016. This represents a **\$48 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: ENGINEERING
Description: Engineering Services
Priority: High
Account Number: 01-10-19-3-4219

This account is used to pay for outside non-reimbursable engineering services to the Village.

Engineering requests **\$10,000** for Fiscal Year 2016. This represents a **\$7,500 decrease** from Fiscal Year 2015. The primary reason for the decrease is the removal of the \$7,500 storm sewer mapping account - this project will be funded from the Capital Improvement Fund in Fiscal Year 2016.



POLICE



POLICE

Department Purpose

The Police Department provides law enforcement of State and local laws, public safety services and solves community concerns and problems through education and enforcement. The Police Department provides patrol coverage, response to both emergency and non-emergency calls for service, provides crime prevention services and conducts investigations. Administratively, the Police Department manages the fiscal responsibilities of the Department and processes and maintains police and court records.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	11	13	13	13
Part-Time	0	0	0	0

Officers of the Hawthorn Woods Police Department believe in a philosophy of community policing that promotes and supports organizational strategies, addresses root causes of crime, reduces the fear of crime, and minimizes social disorder through problem solving and partnerships between the police department and the community. We believe that the citizens of Hawthorn Woods are receptive to this philosophy, and appreciate the change in thinking regarding the delivery of police services. As part of this philosophy we make ourselves available to the community and the different organizations and groups by attending homeowners' meetings, block parties, school events, etc. Officers consider themselves part of the community, work for the community and owe their loyalty to the community.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
209,439	176,319	196,950	Fees	207,450	207,450
2,900	2,791	-	Intergovernmental	-	-
364	76,075	25,000	Miscellaneous	-	27,000
212,703	255,185	221,950	Total Revenues	207,450	234,450

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
894,277	934,378	1,021,216	Personnel Services	1,139,437	1,151,339
115,528	126,524	152,072	Contractual Services	158,065	158,065
47,538	46,597	55,950	Commodities	54,550	54,550
788	77,573	28,000	Capital Outlay	3,000	30,000
1,058,131	1,185,072	1,257,238	Total Expenditures	1,355,052	1,393,954
217,155	234,261	280,551	Police Pension Contribution	280,223	280,223
(1,062,583)	(1,164,148)	(1,315,839)	Source (Use) of Cash	(1,427,825)	(1,439,727)

Significant Changes

- Includes funding for the promotion of one Patrol Officer to Sergeant.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
POLICE						
REVENUES						
FEES						
01-20-00-4-3710	COURT FINES	77,741	105,000	49,178	105,000	105,000
01-20-00-4-3730	VILLAGE CODE VIOLATIONS	63,578	55,000	32,138	65,000	65,000
01-20-00-4-3732	ADMIN ADJUDICATION HEARING FEE	510	1,500	120	240	500
01-20-00-4-3733	ADJUDICATION FINES	2,455	2,500	920	2,000	2,000
01-20-00-4-3734	ADMINISTRATIVE IMPOUND FEE	28,500	28,000	16,000	32,000	30,000
01-20-00-4-3735	POLICE PROTECTION FEES	3,120	4,500	5,225	6,745	4,500
01-20-00-4-3750	RECORDS REQUESTS	415	450	365	450	450
TOTAL FEES		176,319	196,950	103,946	211,435	207,450
INTERGOVERNMENTAL						
01-20-00-5-3805	GRANTS	2,791	-	4,089	4,089	-
TOTAL INTERGOVERNMENTAL		2,791	-	4,089	4,089	-
MISCELLANEOUS						
01-20-00-7-3830	DONATIONS	-	-	-	-	-
01-20-00-7-3860	INSURANCE REIMBURSEMENT	-	-	-	-	-
01-20-00-7-3865	COLLECTION AGENCY REVENUE	-	-	-	-	-
01-20-00-7-3890	MISCELLANEOUS INCOME	415	-	-	-	-
01-20-00-7-3990	TRANSFER FROM DUI FUND	27,318	-	-	-	-
01-20-00-7-3991	TRANSFER FROM VEH SUPV FUND	48,342	25,000	-	25,000	27,000
TOTAL MISCELLANEOUS		76,075	25,000	-	25,000	27,000
TOTAL REVENUES: POLICE		255,185	221,950	108,035	240,524	234,450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
EXPENDITURES						
PERSONNEL SERVICES						
01-20-20-1-4010	SALARIES	875,964	959,203	471,224	942,448	1,078,051
01-20-20-1-4020	OVERTIME	35,779	36,733	9,341	36,733	45,556
01-20-20-1-4040	IMRF	6,768	7,404	3,666	7,332	7,850
01-20-20-1-4090	FICA MATCHING	15,867	17,876	8,445	16,890	19,882
TOTAL PERSONNEL SERVICES		934,378	1,021,216	492,676	1,003,403	1,151,339
CONTRACTUAL SERVICES						
01-20-20-3-4120	CONT MAINT-VEHICLES	4,261	6,000	4,938	8,000	6,000
01-20-20-3-4130	CONT MAINT-EQUIPMENT	320	2,000	400	1,000	6,500
01-20-20-3-4329	OTHER PROFESSIONAL SERVICES	2,899	3,600	781	3,000	1,000
01-20-20-3-4351	POSTAGE	13	100	-	-	-
01-20-20-3-4353	TELEPHONE - CELL PHONE	3,400	2,410	1,063	2,126	2,410
01-20-20-3-4355	PUBLISHING/ADVERTISING	-	350	-	-	350
01-20-20-3-4357	PRINTING/COPYING	1,846	2,500	726	2,000	2,500
01-20-20-3-4359	DISPATCH SERVICE	87,434	100,000	94,007	94,007	100,000
01-20-20-3-4361	DUES	14,298	17,362	20,611	21,571	21,555
01-20-20-3-4365	PROFESSIONAL DEVELOPMENT	8,017	10,500	3,206	8,000	10,500
01-20-20-3-4367	PUBLICATIONS	100	250	100	250	250
01-20-20-3-4381	COMMUNITY RELATIONS	875	2,000	-	2,000	2,000
01-20-20-3-4383	EMERGENCY SERVICES & DISASTER	3,061	5,000	1,420	5,000	5,000
TOTAL CONTRACTUAL SERVICES		126,524	152,072	127,252	146,954	158,065
COMMODITIES						
01-20-20-5-4561	OFFICE SUPPLIES	2,368	2,500	928	2,500	2,500
01-20-20-5-4562	AUTO FUEL & OIL	29,824	35,000	7,426	21,000	35,000
01-20-20-5-4563	MINOR EQUIPMENT	2,130	3,500	4,030	7,589	4,500
01-20-20-5-4569	VEHICLE SUPPLIES	1,593	4,000	730	4,000	4,000
01-20-20-5-4578	UNIFORMS	9,991	8,950	1,779	8,950	6,550
01-20-20-5-4595	OTHER CHARGES	691	2,000	365	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
TOTAL COMMODITIES		46,597	55,950	15,258	46,039	54,550
CAPITAL OUTLAY						
01-20-20-8-4893	VEHICLE	48,342	25,000	-	25,000	27,000
01-20-20-8-4894	EQUIPMENT	29,231	3,000	-	3,000	3,000
TOTAL CAPITAL OUTLAY		77,573	28,000	-	28,000	30,000
TOTAL POLICE		1,185,072	1,257,238	635,186	1,224,396	1,393,954
POLICE PENSION CONTRIBUTION						
01-20-20-1-4050	POLICE PENSION CONTRIBUTION	234,261	280,551	140,275	280,551	280,223

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Court Fines
Account Number: 01-20-00-4-3710

This account is the amount of revenue generated for the Village's portion of court fines received through the Lake County Circuit Court.

Police forecasts **\$105,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Village Code Violations
Account Number: 01-20-00-4-3730

This account is the amount of revenue generated through payment of Village Code Violation Citations. These are local charges that do not enter the Lake County judicial system and if contested, go through the Administrative Adjudication Process.

Police forecasts **\$65,000** for Fiscal Year 2016. This represents a **\$10,000 increase** from Fiscal Year 2015 based on projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Adjudication Hearing Fee
Account Number: 01-20-00-4-3732

This account is the amount of revenue generated through payment of the \$20 fee to have a case heard in administrative adjudication. This account is specific to citations resolved at administrative adjudication hearings.

Police forecasts **\$1,500** for Fiscal Year 2016. This represents a **\$1,000 decrease** from Fiscal Year 2015. This is based on projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Adjudication Fines
Account Number: 01-20-00-4-3733

This account is the amount of revenue generated through payment of Village Code violation citations. This account is specific to citations resolved at administrative adjudication hearings.

Police forecasts **\$2,000** for Fiscal Year 2016. This represents a **\$500 decrease** from Fiscal Year 2015. The primary reason for the decrease is an anticipated decline in the adjudication fines received, based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Administrative Impound Fee
Account Number: 01-20-00-4-3734

This account represents the amount of revenue generated through the payment of administrative impound fees for misdemeanor and felony traffic arrests.

Police forecasts **\$30,000** for Fiscal Year 2016. This represents a **\$2,000 increase** from Fiscal Year 2015. This is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Police Protection Fees
Account Number: 01-20-00-4-3735

This account represents the amount of revenue generated through contracted police services for special events not hosted by the Village such as traffic control for running events, school graduations, etc.

Police forecasts **\$4,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Records Requests
Account Number: 01-20-00-4-3730

This account is the amount of revenue received for copies of crash reports and extensive FOIA requests that meet charging requirements.

Police forecasts **\$450** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Transfer from Vehicle Supervision Funds
Account Number: 01-20-00-7-3991

This account is the amount of revenue transferred from the restricted vehicle supervision funds received from Lake County. Per Illinois State Statute, any person who receives a disposition of supervision for a traffic violation pays an additional \$20 into this fund. These funds are restricted to the acquisition and maintenance of police cars.

Police forecasts **\$0** for Fiscal Year 2016. This represents a **\$25,000 decrease** from Fiscal Year 2015. A new vehicle purchase is not planned in 2016; therefore, this fund will be replenished for use in 2017.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Salaries
Priority: High
Account Number: 01-20-20-1-4010

This account is the amount paid for 12 sworn full-time officers, 1 administrative civilian and the Chief of Police for regular personnel services. This also includes longevity pay awarded to officers per labor agreement.

Police requests **\$1,069,952** for Fiscal Year 2016. This represents a **\$110,749 increase** from Fiscal Year 2015. The collective bargaining agreement contains a 3.0% salary increase for all patrol officers in Fiscal Year 2016. The reason for the increase is as a result of the collective bargaining agreement, the promotion of one officer to sergeant and funding a full year of salaries for two new officers hired in Fiscal Year 2015 .

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Overtime
Priority: High
Account Number: 01-20-20-1-4020

This account is the amount paid to eligible full-time sworn officers for overtime hours worked in excess of regularly scheduled shifts and includes hire back, special details and Holiday Double Time pay. Generally accepted practice calculates this figure at 8% of the total budget for eligible sworn salaries. A recent survey of comparable communities indicated that the average percentage of overtime to eligible police salaries was 8.5%. The Village of Hawthorn Woods actively manages overtime expenditures. Therefore, this request was calculated at 5.5% of eligible salaries (3.0% less than the comparable communities average).

Police requests **\$42,336** for Fiscal Year 2016. This represents a **\$5,603 increase** from Fiscal Year 2015 based on 5.5 % of eligible salaries.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: IMRF
Priority: High
Account Number: 01-20-20-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Police Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2015, the Village's portion will be 11.45%.

Police requests **\$7,548** for Fiscal Year 2016. This represents a **\$144 increase** from Fiscal Year 2015 based on 11.45% of eligible salaries.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: FICA Matching
Priority: High
Account Number: 01-20-20-1-4090

This account is the amount paid for FICA and Medicare matching for sworn Police Department employees.

Police requests **\$19,601** for Fiscal Year 2016. This represents a **\$1,725 increase** from Fiscal Year 2015. The collective bargaining agreement contains a 3.0% salary increase for all patrol officers in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Contract Maint-Vehicles
Priority: High
Account Number: 01-20-20-3-4120

This account is the amount paid for contract maintenance performed on the Police Department fleet by outside vendors. This account covers services such as tire repair and balancing and other work performed by dealerships as well as the annual contract costs for vehicle washes.

Police requests **\$6,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015 based on the hiring of a full time mechanic and the replacement of aging squad cars.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Contract Maint-Equipment
Priority: High
Account Number: 01-20-20-3-4130

This account is the amount paid for maintenance of equipment such as office machines, copiers, computers, printers, scanners, fans, video and still cameras, audio and video recorders and players, mobile and two-way radios, cellular communication devices, radar units and other related costs, including labor and materials.

This account will cover the monthly subscription fees for the new Starcom radios. The State of Illinois subscription fee is \$38 per month, per radio, to use the Starcom system.

Police requests **\$6,500** for Fiscal Year 2016. This represents a **\$4,500 increase** from Fiscal Year 2015 based on the addition of subscription fees for 10-12 new Starcom radios.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Other Professional Services
Priority: High
Account Number: 01-20-20-3-4329

This account is the amount paid for animal control services for ill and injured animals not covered under Village Ordinance. Calls for this type of service range from \$35 to \$150 depending on the nature of the call and number of animals involved. Most charges for these types of calls are reimbursed to the Village by the affected resident.

This account also covers the cost of towing charges and document management and destruction fees.

Police requests **\$1,000** for Fiscal Year 2016. This represents a **\$2,600 decrease** from Fiscal Year 2015. The primary reason for the decrease is the re-allocation of the copier lease and maintenance expenditures to the Capital Improvement Fund.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Postage
Priority: Low
Account Number: 01-20-20-3-4351

This account is the amount paid for postal and shipping related services to the USPS, FedEx, UPS and other ground and air shippers.

Police requests **\$0** for Fiscal Year 2016. This represents a **\$100 decrease** from Fiscal Year 2015. The primary reason for the decrease is this budget has been re-allocated to the Administration Department.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Telephone - Cell Phone
Priority: High
Account Number: 01-20-20-3-4353

This account is the amount paid for wireless communications used by the Police Department.

Telephones are used to communicate between officers, the dispatch center, the Department of Public Works, the Police Department desk, Village staff, neighboring police and fire departments during incidents and citizens in a secure manner. Telephones in the squad cars allow for immediate response from officers, inter-agency secure communication, and uninterrupted communication that allow use of the police network radio for higher priority communications.

Police requests **\$2,410** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Publishing/Advertising
Priority: Low
Account Number: 01-20-20-3-4355

This account is the amount paid for public notices, ads, ordinance publication, etc. This account pays for civilian employee applicant advertising. This account will cover advertising for part-time officers if necessary.

Police requests **\$350** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Printing / Copying
Priority: High
Account Number: 01-20-20-3-4357

This account is the amount paid for printing forms, notices, pamphlets, letterheads, bulletins, books, cards, envelopes, manuals, overweight and traffic tickets, arrest and warning books, crash reports, and internally created forms and ID cards.

Police requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Dispatch Service
Priority: High
Account Number: 01-20-20-3-4359

This account is the amount paid for police dispatching services to the Village of Lake Zurich.

Fees are based on the calendar year's usage (all calls from 2014) under the agreement and are billed annually in May.

The proposed budget is based on an estimated call volume for calendar year 2015 and a 3% increase.

Police requests **\$100,000** for Fiscal Year 2015. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Dues
Priority: High
Account Number: 01-20-20-3-4361

This account is the amount paid for the Police Department membership in the following professional associations and organizations:

International Chiefs of Police Association	\$150
Illinois Chiefs of Police Association	\$110
Illinois Law Enforcement Alarm System	\$60
Lake County Chiefs of Police Association	\$450
Lake County Emergency Management Agency	\$60
Lake County Juvenile Officer's Association	\$200
Law Enforcement Support Office (LESO)	\$300
Major Crash Assistance Team	\$250
Lake County Major Crimes Task Force (LCMCTF)	\$4,500
Northeast IL Crime Lab (NICL)	\$13,115
Safe Kids Car Seat Certification (5)	\$200
Reverse 911 System	\$1,955
Illinois Public Employer Labor Relations Association (IPELRA)	\$205
Total	<u>\$21,555</u>

Police requests **\$21,555** for Fiscal Year 2016. This represents a **\$4,193 increase** from Fiscal Year 2015. Several dues have slightly increased for Fiscal Year 2016, but this increase is based largely on LCMCTF increase (\$4,000).

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Professional Development
Priority: High
Account Number: 01-20-20-3-4365

This account is the amount paid for professional development related costs such as registration, fees and tuition by Police Department employees for professional development.

This request does not include academy training for new hires. Basic training for 1 officer requires approximately \$4,000, a portion of which may be reimbursed by the State.

The Department's training goals are to send each officer to a minimum 2-3 day or full week course of interest, which also meets the operational needs of the Department.

Training will be kept at a minimum, only allowing officers to attend required training to keep their certifications and any additional training as required by the State statute. Minimum training that would be beneficial to the operational needs of the Department would be allowed if appropriate.

Training per officer (10 officers @ \$500)	\$5,000
Range Fees	\$500
Tuition Reimbursement	\$3,000
IACP Leadership Conference	\$2,000
Total	<u>\$10,500</u>

Police requests **\$10,500** for Fiscal Year 2015. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Publications
Priority: Low
Account Number: 01-20-20-3-4367

This account is the amount paid for books, magazines, periodicals, pamphlets, resource materials and maps. Included in this account are annual updates of the Criminal and Vehicle Codes, Complaint Books, ID Manuals, and law bulletins.

This request has been limited to the IL Compiled Statutes and criminal charging updates.

Police requests **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Community Relations
Priority: High
Account Number: 01-20-20-3-4381

This account is the amount paid for items relating to community education, events and information such as the annual Law Enforcement Expo, informational pamphlets, promotional products and Adopt-A-Cop materials.

This request has eliminated participation in the Law Enforcement Expo and some Adopt-A-Cop material costs. The Department will continue the Adopt-a-Cop program but will not participate in the Law Enforcement Expo. The remaining funds, if any, will purchase kid badges and candy for Halloween as well as miscellaneous "officer friendly" items to be given out at different Village events.

Police requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Emergency Services and Disaster Management
Priority: High
Account Number: 01-20-20-3-4383

This account is the amount paid for the improvement and operation of the Hawthorn Woods Emergency Management Program. Funds will be used to develop and equip an Incident Operations Center to be used in the event of a natural or man-made disaster. This account also covers some emergency management specific training and CERT related costs.

Police requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Office Supplies
Priority: High
Account Number: 01-20-20-5-4561

This account is the amount paid for envelopes, pens, pencils, paper, tape, fasteners, furniture and the miscellaneous office supplies and equipment necessary for the daily operation of the Hawthorn Woods Police Department.

Police requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Automotive Fuel and Oil
Priority: High
Account Number: 01-20-20-5-4562

This is the amount paid for gas and oil for squad cars. Greatly fluctuating prices require an adequate balance in this account. The Department monitors price comparisons between the Village of Lake Zurich and commercial vendors to purchase fuel at the lowest possible price at any given time.

The Department has adopted a vehicle engine idling policy in an effort to reduce fuel costs.

Police requests **\$35,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Minor Equipment
Priority: High
Account Number: 01-20-20-5-4563

This account is the amount paid for new and replacement equipment with an individual purchase price of under \$1,000. Included in this account are radio and telephone batteries, antennas, gun racks, cameras, mobile and portable radio parts, flashlights and parts, firing range supplies, ammunition, and first aid supplies, etc.

Police requests **\$4,500** for Fiscal Year 2016. This represents a **\$1,000 increase** from Fiscal Year 2015 based on the rising cost and need for ammunition and range supplies. The Department has utilized most all of the surplus ammunition acquired from years past.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Vehicle Supplies
Priority: High
Account Number: 01-20-20-5-4569

This is the amount paid for supplies used to perform maintenance and repair functions of the Police Department's squad car fleet by the Public Works Department.

Police requests **\$4,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Uniforms
Priority: High
Account Number: 01-20-20-5-4578

This account is the amount allocated Police Department personnel as a uniform allowance of \$550 per full-time sworn officer personnel for distribution throughout the year.

Based on the above established allowances, the cost for the anticipated headcount of the Chief of Police and 11 full-time officers:

11 Officers @ \$550 per officer	\$6,050
1 Promotion - Initial Issue	<u>\$500</u>
Total	<u><u>\$6,550</u></u>

Police requests **\$6,550** for Fiscal Year 2016. This represents a **\$2,400 decrease** from Fiscal Year 2015. The primary reason for the decrease is the Fiscal Year 2015 budget included funding for the initial issue of uniforms for two new officers. There are no new officers proposed in the Fiscal Year 2016 budget.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Other Charges
Priority: High
Account Number: 01-20-20-5-4595

This account is the amount paid for other expenses not previously charged to any other account. This includes institutional supplies, floor mats, rugs, bottled water, coffee, prisoner meals and other supplies and articles that are consumed or materially altered when used. Secretary of State License and Title fees are also included in this account.

Police requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Vehicle
Priority: High
Account Number: 01-20-20-8-4893

This account is the amount paid for the acquisition of police vehicles funded by the vehicle supervision fund deposits. The vehicle supervision funds are received by the Village from the courts when a driver is assigned supervision. These funds are restricted and must be spent only on the purchase of new police vehicles.

Police requests **\$0** for Fiscal Year 2016. This represents a **\$25,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is a new squad car purchase is not planned in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Equipment
Priority: High
Account Number: 01-20-20-8-4894

This account is the amount paid for the acquisition of initial equipment, additional equipment, and replacement equipment. Assets acquired will have an anticipated life span of two or more years. Included in this account are speed detection devices, emergency vehicle lights, sirens and public address systems (including components to render these items operational), vehicle push bumpers, in-car video systems, prisoner cages for squads, alcohol breath testing units and mobile and portable radios.

Police requests **\$3,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: POLICE DEPARTMENT
Description: Pension
Priority: High
Account Number: 01-20-20-1-4050

This account is the amount paid to the Downstate Pension Fund for sworn Police Department employees.

This request is based on the independent actuarial figures provided by the Police Pension Board. The Fiscal Year 2016 budget request includes funding at the full amount recommended by the independent actuary.

Police requests **\$280,223** for Fiscal Year 2016. This represents a **\$328 decrease** from Fiscal Year 2015 based on the independent actuarial valuation.

BOARD OF POLICE COMMISSIONERS

Department Purpose

The Board of Police Commissioners is a volunteer board appointed by the Mayor. It represents the citizens of Hawthorn Woods and the Village government, appoints all full-time sworn police officers of the Village, except for the Chief of Police. Appointments are made from a certified list of candidates prepared in accordance with procedures set forth in state statute.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

The Board of Police Commissioners also provides a certified list of promotional candidates using procedures set forth in state statute. The Board is responsible for the removal of officers brought before it in disciplinary actions. The Board is responsible for all recruitment, testing, certification, background investigations, administrative hearings, promotional examinations and interviews for the Hawthorn Woods Police Department.

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenue	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
375	2,418	2,700	Contractual Services	2,700	2,700
-	-	-	Commodities	100	100
375	2,418	2,700	Total Expenditures	2,800	2,800

(375)	(2,418)	(2,700)	Source (Use) of Cash	(2,800)	(2,800)
-------	---------	---------	-----------------------------	---------	---------

Significant Changes

- No police applicant testing required in Fiscal Year 2016.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
BOARD OF POLICE COMMISSIONERS REVENUES						
FEE						
01-10-15-4-3751	APPLICATION FEE	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
EXPENDITURES						
CONTRACTUAL SERVICES						
01-10-15-3-4329	OTHER PROFESSIONAL SERVICES	2,043	2,500	711	2,100	2,500
01-10-15-3-4361	DUES	375	200	-	200	200
TOTAL CONTRACTUAL SERVICES		2,418	2,700	711	2,300	2,700
COMMODITIES						
01-10-15-5-4561	OFFICE SUPPLIES	-	-	-	-	-
01-10-15-5-4595	OTHER CHARGES	-	-	38	38	100
TOTAL COMMODITIES		-	-	38	38	100
TOTAL EXPENDITURES		2,418	2,700	749	2,338	2,800

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: BOARD OF POLICE COMMISSIONERS

Description: Application Fees

Priority: High

Account Number: 01-10-15-4-3751

This account is the amount collected from applicants (\$25/ea.) applying for the position of police officer. Charging this fee is commonly accepted practice and offsets the costs of the testing process which is required every two years.

Police forecasts **\$0** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: BOARD OF POLICE COMMISSIONERS
Description: Other Professional Services
Priority: High
Account Number: 01-10-15-3-4329

This account is the amount paid for testing services in the creation of a new eligibility list. This account also covers any other charges as it relates to the hiring and/or termination of police officers including legal fees.

Police requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: BOARD OF POLICE COMMISSIONERS
Description: Dues
Priority: High
Account Number: 01-10-15-3-4361

This account is the amount paid for the public official bonding of the Board of Police Commissioners and the Police Chief.

Police requests **\$200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: BOARD OF POLICE COMMISSIONERS
Description: Other Charges
Priority: High
Account Number: 01-10-15-5-4595

This account is the amount paid for other expenses not previously charged to any other account.

Police requests **\$100** for Fiscal Year 2016. This represents a **\$100 increase** from Fiscal Year 2015 based on the projected actuals for Fiscal Year 2015.



PUBLIC WORKS



PUBLIC WORKS

Department Purpose

The purpose of the Department of Public Works is to maintain all public buildings, grounds, and the right-of-way areas in the Village. Additionally, the Department cares for 52 miles of roads, 22 Village owned vehicles and 35 miles of storm sewer. The Department oversees all public construction and improvement projects and participates in all programs that improve or maintain the quality of life in Hawthorn Woods.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	6	9	8	5.7
Part-Time	1	1	1	0.1
Seasonal	1	0	0	0
Summer	2	2	1	0.25
Snow	10	10	10	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
14,678	2,123	-	Miscellaneous	-	-
12,146	4,114	-	Intergovernmental	-	-
26,824	6,237	-	Total Revenues	-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
360,304	379,329	377,767	Administration/Operations		
28,462	78,073	61,732	Personnel Services	392,211	399,372
103,448	210,800	113,000	Contractual Services	62,580	59,910
			Commodities	109,000	107,000
85,696	53,291	107,178	Buildings/Grounds		
14,925	21,523	20,180	Personnel Services	82,110	83,753
8,855	7,939	12,000	Contractual Services	24,125	19,500
			Commodities	17,000	15,000
601,690	750,955	691,857	Total Expenditures	687,026	684,535

(574,866)	(744,718)	(691,857)	Source (Use) of Cash	(687,026)	(684,535)
-----------	-----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- 50% of the Sewer Specialist position has been re-allocated from the Buildings/Grounds division to the Sewer Fund, based upon actual job responsibilities.
- Funding is provided for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PUBLIC WORKS						
REVENUES						
INTERGOVERNMENTAL						
01-40-00-5-3805	GRANTS	4,114	-	-	-	-
TOTAL INTERGOVERNMENTAL		4,114	-	-	-	-
MISCELLANEOUS						
01-40-00-7-3830	DONATIONS	90	-	-	-	-
01-40-00-7-3860	INSURANCE REIMBURSEMENT	778	-	-	-	-
01-40-00-7-3890	MISCELLANEOUS INCOME	1,255	-	115	115	-
TOTAL MISCELLANEOUS		2,123	-	115	115	-
TOTAL REVENUES: PUBLIC WORKS		6,237	-	115	115	-
EXPENDITURES						
PUBLIC WORKS ADMINISTRATION/OPERATIONS						
PERSONNEL SERVICES						
01-40-40-1-4010	SALARIES	236,408	286,442	122,816	245,632	306,693
01-40-40-1-4011	SEASONAL SALARIES	45,368	-	784	-	-
01-40-40-1-4012	SUMMER SALARIES	9,651	4,200	952	4,200	4,550
01-40-40-1-4013	SNOW PLOW DRIVERS	11,152	7,344	1,077	3,000	5,000
01-40-40-1-4020	OVERTIME	18,976	20,000	6,207	20,000	20,000
01-40-40-1-4040	IMRF	33,871	35,455	15,090	30,180	37,406
01-40-40-1-4090	FICA MATCHING	23,903	24,326	9,758	19,516	25,723
TOTAL PERSONNEL SERVICES		379,329	377,767	156,684	322,528	399,372

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
CONTRACTUAL SERVICES						
01-40-40-3-4120	CONTR MAINT-VEHICLE	31,310	25,000	4,089	20,000	20,000
01-40-40-3-4130	CONTR MAINT-EQUIPMENT	6,063	4,000	172	4,000	4,000
01-40-40-3-4190	CONTR MAINT-OTHER	8,620	7,500	-	3,000	8,000
01-40-40-3-4329	OTHER PROF SERVICES	14,094	3,000	12,600	14,000	3,000
01-40-40-3-4353	TELEPHONE-CELL PHONE	4,583	5,000	2,575	5,500	6,600
01-40-40-3-4355	PUBLISHING/ ADVERTISING	131	400	-	200	300
01-40-40-3-4357	PRINTING/COPYING	100	300	-	300	300
01-40-40-3-4361	DUES	847	672	430	900	950
01-40-40-3-4365	PROFESSIONAL DEVELOPMENT	468	3,760	473	3,200	3,760
01-40-40-3-4367	PUBLICATIONS	83	100	-	100	100
01-40-40-3-4371	PUBLIC UTILITIES	10,651	10,500	7,320	9,800	10,500
01-40-40-3-4375	RENTAL / LEASE	1,123	1,500	153	1,500	2,000
TOTAL CONTRACTUAL SERVICES		78,073	61,732	27,812	62,500	59,910
COMMODITIES						
01-40-40-5-4561	OFFICE SUPPLIES	1,562	2,000	793	2,000	2,000
01-40-40-5-4562	AUTO FUEL & OIL	44,118	45,000	13,869	35,000	40,000
01-40-40-5-4563	MINOR EQUIPMENT	1,977	2,500	-	2,500	2,500
01-40-40-5-4564	SMALL TOOLS	2,767	5,000	2,030	5,000	5,000
01-40-40-5-4568	EQUIPMENT SUPPLIES	9,592	8,000	802	6,000	8,000
01-40-40-5-4569	VEHICLE SUPPLIES	17,832	22,000	5,225	22,000	20,000
01-40-40-5-4570	MAINT SUPPLIES	7,649	5,000	2,670	5,000	5,000
01-40-40-5-4572	MOSQUITO ABATEMENT	(116)	2,000	219	-	2,000
01-40-40-5-4573	DRAINAGE SUPPLIES	34,181	7,500	737	4,000	7,500
01-40-40-5-4574	RIGHT OF WAY SUPPLIES	3,247	4,000	1,602	5,000	5,000
01-40-40-5-4575	TREES	79,266	1,000	-	1,000	1,000
01-40-40-5-4578	UNIFORMS/SAFETY GEAR	6,794	6,000	1,642	6,000	6,000
01-40-40-5-4595	OTHER CHARGES	1,931	3,000	405	3,000	3,000
TOTAL COMMODITIES		210,800	113,000	29,994	96,500	107,000
TOTAL PUBLIC WORKS ADMIN/OPERATIONS		668,202	552,499	214,490	481,528	566,282

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PUBLIC WORKS BUILDING & GROUNDS						
PERSONNEL SERVICES						
01-40-45-1-4010	SALARIES	45,029	89,900	29,977	59,954	70,321
01-40-45-1-4040	IMRF	5,205	10,401	3,432	7,894	8,052
01-40-45-1-4090	FICA MATCHING	3,057	6,877	2,131	5,274	5,380
TOTAL PERSONNEL SERVICES		53,291	107,178	35,540	71,080	83,753
CONTRACTUAL SERVICES						
01-40-45-3-4110	CONT MAINT-BUILDING	21,523	19,680	8,597	23,625	19,000
01-40-45-3-4375	RENTAL/LEASE	-	500	389	500	500
TOTAL CONTRACTUAL SERVICES		21,523	20,180	8,986	24,125	19,500
COMMODITIES						
01-40-45-5-4571	BUILDING MAINT SUPPLIES	6,486	9,000	2,938	14,000	12,000
01-40-45-5-4572	CLEANING/RESTROOM SUPPLIES	1,453	3,000	1,233	3,000	3,000
TOTAL COMMODITIES		7,939	12,000	4,171	17,000	15,000
TOTAL PUBLIC WORKS BUILDING & GROUNDS		82,753	139,358	48,697	123,235	118,253
TOTAL PUBLIC WORKS		750,955	691,857	263,187	687,026	684,535

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Salaries
Priority: High
Account Number: 01-40-40-1-4010

This account is used to pay the salaries of the employees allocated to the Public Works Administration/Operations Division, as follows:

Director of Public Works/Village Engineer - 70%
Assistant Director of Public Works - 100%
Crew Leader - Streets - 25%
Apprentice Maintenance Specialist of Streets - 25%
Administrative Assistant - 100%
Mechanic - 100%
Part Time Arborist

Public Works requests **\$300,680** for Fiscal Year 2016. This represents a **\$14,238 increase** from Fiscal Year 2016. The increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Seasonal Salaries
Priority: High
Account Number: 01-40-40-1-4011

This account is used to pay seasonal employees allocated to the Public Works Administration/Operations Division. This account provides for one seasonal employee from April 1 to October 31.

Public Works requests **\$0** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Summer Salaries
Priority: High
Account Number: 01-40-40-1-4012

This account is used to pay summer employees allocated to the Public Works Administration/Operations Division. This account provides for one summer employee from May 15 to August 15.

Public Works requests **\$4,550** for Fiscal Year 2016. This represents a **\$350 increase** from Fiscal Year 2015. The increase is a reflection of the small increase that summer employees receive when they return in subsequent summers.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Snow Plow Drivers Salaries
Priority: High
Account Number: 01-40-40-1-4013

This account is used to pay snow plow driver employees allocated to the Public Works Administration/Operations Division. This account provides for up to ten on call snow plow drivers during the snow season. These employees are paid only when needed for a snow event.

Public Works requests **\$5,000** for Fiscal Year 2016. This represents a **\$2,344 decrease** from Fiscal Year 2015. The decrease is due to the hiring of seasonal employees to full time status in 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Administration / Operations

Description: Overtime

Priority: High

Account Number: 01-40-40-1-4020

This account represents the overtime expenses of the Public Works Administration/ Operations Division. The primary source of overtime is related to snow events, weather, related clean up and holiday event staffing (such as The Fourth of July fireworks and The Fall Family Fun Fest). Included in this overtime estimate is - 4 storms of 6" to 8" per storm for the season. The snow removal plan includes three different shifts back to back over the course of each storm of this duration. Each shift will be comprised of three full time employees and three part time snow plow drivers.

Snow Removal	\$15,284
Weather Emergencies	\$952
July 3rd/4th	\$2,500
Fall Family Fun Fest	\$1,264
Total	<u>\$20,000</u>

Public Works requests **\$20,000** for Fiscal year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: IMRF
Priority: High
Account Number: 01-40-40-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Public Works Administration/Operations Division. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Public Works requests **\$36,718** for Fiscal Year 2016. This represents a **\$1,263 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: FICA Matching
Priority: High
Account Number: 01-40-40-1-4090

This account represents the employers' portion of FICA for all Public Works Administration/Operations Division employees. The amount due is 7.65% of salaries.

Public Works requests **\$25,263** for Fiscal Year 2016. This represents a **\$937 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Contractual Maintenance Vehicles
Priority: High
Account Number: 01-40-40-3-4120

This account pays for all of the external repairs, towing, and services that the Public Works Administration/Operations Division needs to contract. These services include, transmission rebuilds, tires, towing, safety inspections and other repairs. Please see the Capital Improvement Fund for a detailed listing of the Village owned vehicles.

Public Works requests **\$25,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Contractual Maintenance Equipment
Priority: High
Account Number: 01-40-40-3-4130

This account is used to pay external repairs and service on small engine items and non-licensed vehicles such as mowers and a roller.

Public Works requests **\$4,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: PUBLIC WORKS

Division: Administration / Operations

Description: Contractual Maintenance Other

Priority: High

Account Number: 01-40-40-3-4190

This account pays for unanticipated maintenance activities. Items that have been previously charged to this account were hazardous tree trimming, emergency snow removal, alarm services and IEPA NPDES permit fees. Also included in this budget line item is an allocation for one emergency Village wide mosquito abatement treatment. This treatment would be a truck spraying throughout the Village by a contracted company.

IEPA NPDES permit fees	\$1,000
Emergency mosquito treatment	\$5,000
Contingency for emergencies	<u>\$2,000</u>
Total	<u><u>\$8,000</u></u>

Public Works requests **\$8,000** for Fiscal Year 2016. This represents a **\$500 increase** from Fiscal Year 2015. The increase is due to increased costs to perform a Village wide mosquito abatement treatment.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Other Professional Services
Priority: High
Account Number: 01-40-40-3-4329

This account covers the cost of professional services not budgeted for in other accounts. This account pays for such things as JULIE locating service and other service needs that arise.

Public Works requests **\$3,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Telephone - Cell Phone
Priority: High
Account Number: 01-40-40-3-4353

This account is used to pay for the cell phone service for all the full-time employees in Public Works Administration/Operations Division. This service is the only reliable means of field communication for the Department.

Public Works requests **\$6,600** for Fiscal Year 2016. This represents a **\$1,600 increase** from Fiscal Year 2015. The primary reason for the increase is that two more employees have been assigned smart phones based upon their job responsibilities, thereby increasing the expected monthly service compared to Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Publishing and Advertising
Priority: High
Account Number: 01-40-40-3-4355

This account is used to pay for the cost of advertising bid specifications for projects or advertisements for filling positions.

Public Works requests **\$200** for Fiscal Year 2016. This represents a **\$200 decrease** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Printing and Copying
Priority: High
Account Number: 01-40-40-3-4357

This account is used to pay for any contracted costs associated with printing business cards, forms, etc.

Public Works requests **\$300** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Dues
Priority: High
Account Number: 01-40-40-3-4361

This account pays for association dues for Public Works employees.

A breakdown of membership dues is as follows:

American Public Works Association (APWA)	\$300
CDL Driver drug testing pool	\$250
Municipal Fleet Managers Association	\$30
Illinois Public Works Mutual Aid Network	<u>\$100</u>
Total	<u><u>\$680</u></u>

Public Works requests **\$680** for Fiscal Year 2016. This represents an **\$8 increase** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Professional Development
Priority: High
Account Number: 01-40-40-3-4365

This account is used to pay for professional development for the Public Works staff.

This request will pay for the following training opportunities:

Snow and Ice workshops	\$400
APWA training	\$240
NIPSTA training	\$1,200
IWEA collection system cert	\$60
Supervisor training	\$600
ASE training for mechanic	\$200
Total	<u>\$2,700</u>

Public Works requests **\$2,700** for Fiscal Year 2016. This represents a **\$1,060 decrease** from Fiscal Year 2015. The primary reason for the decrease is that no IPSI training is planned for the Director.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Publications
Priority: High
Account Number: 01-40-40-3-4367

This account is used to pay for periodicals and subscriptions that are pertinent to the field of Public Works.

Public Works requests **\$100** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Public Utilities
Priority: High
Account Number: 01-40-40-3-4371

This account is used to pay for rate 23 and rate 25 street lights from Com Ed. This account also pays for sewer service from the County at Public Works and Village Hall.

Public Works requests **\$10,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Equipment Rental/Lease
Priority: High
Account Number: 01-40-40-3-4375

This account pays for the rental of tools and equipment that are of occasional use or not currently owned by the Department for use during Public Works projects unrelated to building maintenance. Items that fall into that category are high pressure power washer, stump grinders, power lifts and rental trucks.

Public Works requests **\$1,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Office Supplies
Priority: High
Account Number: 01-40-40-5-4561

This account is used to pay for office supplies for the Public Works Administration/ Operations Division. Items that fall into that category are general office supplies and the water service.

Public Works requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Auto Fuel & Oil
Priority: High
Account Number: 01-40-40-5-4562

This account is used to pay for gasoline, diesel fuel and lubricants that are used to power the Department's vehicles and equipment.

Public Works requests **\$40,000** for Fiscal Year 2016. This represents a **\$5,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Minor Equipment
Priority: High
Account Number: 01-40-40-5-4563

This account is used to purchase small equipment such as string line trimmers, drills, pumps and portable generators.

Public Works requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Small Tools
Priority: High
Account Number: 01-40-40-5-4564

This account pays for the purchase of small hand tools such as shovels, rakes, wheel barrows, hammers, drills, and other small items.

Public Works requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Equipment Supplies
Priority: High
Account Number: 01-40-40-5-4568

This account is used to purchase supplies that repair equipment that is non-licensed such as mowers, rollers and loaders.

Public Works requests **\$8,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Vehicle Supplies
Priority: High
Account Number: 01-40-40-5-4569

This account is used to purchase all items used to fix and repair all of the vehicles in Public Works. Examples of items purchased are spark plugs, cables, brake pads, bolts and gaskets.

Public Works requests **\$22,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Maintenance Supplies
Priority: High
Account Number: 01-40-40-5-4570

This account pays for the purchase of materials and components related to the maintenance of the facility at Public Works and other areas. Examples are shop supplies not used for maintenance or cleaning of the Public Works building.

Public Works requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Mosquito Abatement Supplies
Priority: High
Account Number: 01-40-40-5-4572

This account is used to pay for mosquito abatement supplies for the Public Works Administration/Operations Division. These supplies are used for in-house applications of basin briskets and back pack spray materials.

Public Works requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Drainage Supplies
Priority: High
Account Number: 01-40-40-5-4573

This account is used to pay for commodities purchases related to drainage projects and maintenance.

Public Works requests **\$7,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Right of Way Supplies
Priority: High
Account Number: 01-40-40-5-4574

This account is used to pay for supplies needed to repair right of ways (street lights, mailbox repairs, snow plow damage, JULIE paints).

Public Works requests **\$5,000** for Fiscal Year 2016. This represents a **\$1,000 increase** from Fiscal Year 2015. The primary reason for the increase is an anticipated increase in the right of way supplies purchased, based upon projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Trees
Priority: High
Account Number: 01-40-40-5-4575

This account is used to fund tree planting, tree removal, and replacement. This account also records grant funding for the replacement of trees, such as the 2014 ICC grant which funded tree plantings and landscape improvements at Community Park and the Aquatic Center and the 2013 Illinois Department of Natural Resources Emerald Ash Borer tree replacement grant.

Public Works requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Uniforms/Safety Gear
Priority: High
Account Number: 01-40-40-5-4578

This account is used to fund uniforms for the PW employees and the purchase of T-shirts, sweatshirts, coats, boot reimbursements, safety vests, goggles, etc.

Public Works requests **\$6,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Administration / Operations
Description: Other Charges
Priority: High
Account Number: 01-40-40-5-4595

This account is used to purchase those items that do not fit into any of the other categories. Examples of items charged to this account are CDL substance testing, toilet paper dispensers, holiday decorations and paint.

Public Works requests **\$3,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: Salaries
Priority: High
Account Number: 01-40-45-1-4010

This account is used to pay the salaries of the employees allocated to the Public Works Buildings & Grounds Division, as follows:

Crew Leader - Buildings - 50%
Apprentice Specialist of Buildings - 100%

Public Works requests **\$68,942** for Fiscal Year 2016. This represents a **\$20,958 decrease** from Fiscal Year 2015. The primary reason for the decrease is the change in allocation of salaries based upon actual job responsibilities. In the fiscal year 2015 budget, 50% of a Maintenance Specialist was allocated to Buildings and Grounds. In the fiscal year 2016 budget, this position has been fully allocated to the Sewer Fund.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: IMRF
Priority: High
Account Number: 01-40-45-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Public Works Building & Grounds Division. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Public Works requests **\$7,894** for Fiscal Year 2016. This represents a **\$2,507 decrease** from Fiscal Year 2015. The primary reason for the decrease is the change in salary allocation discussed on the prior page.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: FICA Matching
Priority: High
Account Number: 01-40-45-1-4090

This account represents the employers' portion of FICA for all employees in the Public Works Building & Grounds Division. The amount due is 7.65% of salaries.

Public Works requests **\$5,274** for Fiscal Year 2016. This represents a **\$1,603 decrease** from Fiscal Year 2015. The primary reason for the decrease is the change in the salary allocation discussed on the prior page.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: Contracted Maintenance - Buildings
Priority: High
Account Number: 01-40-45-3-4110

This account is used to pay for cleaning services at Village Hall, Police Department, Public Works office, and any HVAC service that would be required. This also includes elevator, fire extinguisher inspections, security alarm service and any other contractual service.

Dust Busters \$1,500/month x 12 months	\$18,000
Elevator inspections, 2 @ \$100/each	\$200
Fire extinguisher inspections	\$1,225
Security alarm services	\$2,200
Miscellaneous	\$2,000
Total	<u>\$23,625</u>

Public Works requests **\$23,625** for Fiscal Year 2016. This represents a **\$3,945 increase** from Fiscal Year 2015. The primary reason for the increase is the additional cleaning expense due to the Public Works office area being included in cost of cleaning.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: Rental/Lease
Priority: High
Account Number: 01-40-45-3-4375

This account pays for the rental of tools and equipment that are of occasional use or not currently owned by the Department for use at Public Works, Village Hall and Police Department. Items that fall into that category are high pressure power washer, scaffolding, power lifts, carpet steamers, rodders and lift trucks.

Public Works requests **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: Building Maintenance Supplies
Priority: High
Account Number: 01-40-45-5-4571

This account is used to pay for all building maintenance materials that are necessary to maintain the Village Hall, Police Department and Public Works Department.

Public Works requests **\$14,000** for Fiscal Year 2016. This represents **\$5,000 increase** from Fiscal Year 2015. The primary reason for the increase is the planned expenditure of \$1,800 for new fluorescent light fixtures for Public Works shop and replacing Village Hall, Building Department, and Barn indoor carpet mats at an expense of \$2,000.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: PUBLIC WORKS
Division: Buildings & Grounds
Description: Cleaning/Restroom Supplies
Priority: High
Account Number: 01-40-45-5-4572

This account is used to pay for all building cleaning supplies that are necessary to clean and maintain Village Hall and the Police Department.

Public Works requests **\$3,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



BUILDING & ZONING



BUILDING & ZONING DIVISION

Department Purpose

The primary responsibility of the Community Development Department is to promote the health, safety and general welfare of the community as it relates to building codes and construction standards. The Building division ensures safe construction practices through the enforcement of the Village's building, electrical, plumbing and mechanical codes.

Formerly known as the Building Department, in 2014, the department was renamed the Community Development Department and reflects three distinct functions of community development: building, economic development and planning. The Community Development Department issues permits for the construction of new homes, decks, additions, in-ground pools, new roofs, remodeling, driveway replacement and other home improvement projects. The Community Development Department has prepared guidelines for each home improvement project with information on building code regulations, what to submit with the building permit application, fees and contact information to assist the builders and homeowners through the application and approval process. The Community Development Department also provides general customer service functions such as vehicle sticker and dog tag processing, complaint processing, scanning functions, and general inquiry processing.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	3	4	2	2
Part-Time	0	0	1	0.25

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015	Proposed	
			2016	2017
-	-	-	-	-
-	-	-	Total Revenues	
			-	-

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
158,061	195,199	226,995	Personnel Services	138,394	141,024
5,038	5,359	9,735	Contractual Services	14,787	15,137
1,097	55	1,325	Commodities	2,050	1,425
164,196	200,613	238,055	Total Expenditures	155,231	157,586

(164,196)	(200,613)	(238,055)	Source (Use) of Cash	(155,231)	(157,586)
-----------	-----------	-----------	----------------------	-----------	-----------

Significant Changes

- The 2016 budget reflects decreased usage of outside services due to the hiring of a Building Inspector/Code Enforcement Officer in 2015.
- Dues are being increased in 2016 to reflect membership in AICP for the Community Development Director and the ICC for the new Building Inspector/Code Enforcement Officer.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
BUILDING & ZONING DIVISION							
PERSONNEL SERVICES							
01-60-65-1-4010	SALARIES	164,648	190,100	77,641	185,282	110,400	112,608
01-60-65-1-4015	INTERN	-	-	-	-	5,500	5,500
01-60-65-1-4020	OVERTIME	126	300	139	300	300	300
01-60-65-1-4040	IMRF	18,369	22,029	9,009	22,029	13,305	13,558
01-60-65-1-4090	FICA MATCHING	12,056	14,566	5,673	14,566	8,889	9,058
TOTAL PERSONNEL SERVICES		195,199	226,995	92,462	222,177	138,394	141,024
CONTRACTUAL SERVICES							
01-60-65-3-4120	CONTRACT MAINT-VEHICLES	-	1,000	-	-	2,000	2,000
01-60-65-3-4240	PLANNING SERVICES	2,075	2,500	467	934	2,500	1,500
01-60-65-3-4329	OTHER PROFESSIONAL SERVICES	-	750	118	236	750	750
01-60-65-3-4353	TELEPHONE-CELL PHONE	1,280	1,235	640	1,280	2,257	2,257
01-60-65-3-4355	PUBLISHING/ ADVERTISING	219	400	863	1,726	400	400
01-60-65-3-4357	PRINTING/ COPYING	426	800	697	1,394	300	300
01-60-65-3-4361	DUES	173	650	483	650	655	655
01-60-65-3-4362	TRAVEL EXPENSE	806	100	448	448	750	750
01-60-65-3-4365	PROFESSIONAL DEVELOPMENT	380	2,300	920	2,300	5,175	6,525
TOTAL CONTRACTUAL SERVICES		5,359	9,735	4,636	8,968	14,787	15,137
COMMODITIES							
01-60-65-5-4562	AUTO FUEL & OIL	(6)	800	-	135	800	800
01-60-65-5-4578	UNIFORMS	-	425	-	375	750	425
01-60-65-5-4595	OTHER CHARGES	61	100	191	-	500	200
TOTAL COMMODITIES		55	1,325	191	510	2,050	1,425
TOTAL BUILDING & ZONING		200,613	238,055	97,289	231,655	155,231	157,586

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Salaries
Priority: High
Account Number: 01-60-65-1-4010

This account is used to pay the salaries of the employees allocated to the Community Development Department, as follows:

Building Department Specialist - 100%
Building Department Specialist - 100%

Building & Zoning requests **\$110,400** for Fiscal Year 2016. This represents a **\$79,700 decrease** from Fiscal Year 2015. The primary reason for the decrease in salaries is the change in staffing allocations due to a departmental re-organization, which included the reallocation of Director of Community Development position to the Community Development Fund and the re-allocation of 25% of the Chief Administrative Officer position to the Village Clerk Department. In addition, the Building Department Specialist will no longer serve as Deputy Village Clerk.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Intern
Priority: High
Account Number: 01-60-65-1-4015

This account represents the salary for a part time intern. This intern is a university student who is studying Urban Planning. The primary responsibility of this intern is providing project management and administrative support to the Director of Community Development.

Building and Zoning requests **\$5,500** for Fiscal Year 2016. This represents a **\$5,500 increase** from Fiscal Year 2015. The primary reason for the increase is due to this position being recorded in the Salaries account in the prior year.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Overtime
Priority: Low
Account Number: 01-60-65-1-4020

This account is used for the overtime pay of the 2 full-time Community Development Department employees.

Building & Zoning requests **\$300** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: IMRF
Priority: High
Account Number: 01-60-65-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Community Development Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Building & Zoning requests **\$13,305** for Fiscal Year 2016. This represents a **\$8,724 decrease** from Fiscal Year 2015. The primary reason for the increase is the change in staffing allocations due to a departmental re-organization.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: FICA Matching
Priority: High
Account Number: 01-60-65-1-4090

This account represents the employers' portion of FICA for all Community Development Department employees. The amount due is 7.65% of salaries.

Building & Zoning requests **\$8,889** for Fiscal Year 2016. This represents a **\$5,677 decrease** from Fiscal Year 2015. The primary reason for the increase is the change in staffing allocations due to a departmental re-organization.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Contract Maintenance - Vehicle
Priority: High
Account Number: 01-60-65-3-4120

This account is used to pay for maintenance of the Community Development Department vehicle.

Building & Zoning requests **\$2,000** for Fiscal Year 2016. This represents a **\$1,000 increase** from Fiscal Year 2015 due to increased usage by the new Building Inspector/Code Enforcement Officer.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Planning Services
Priority: High
Account Number: 01-60-65-3-4240

This account is used to pay for outside non-reimbursable planning services to the Village.

Building & Zoning requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Other Professional Services
Priority: High
Account Number: 01-60-65-3-4329

This account is used to pay for court reporting services not attributed to a development.

Building & Zoning requests **\$750** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Telephone-Cell Phone
Priority: High
Account Number: 01-60-65-3-4353

This account is used to pay for business-related usage from a Village owned cellular phone assigned to the Community Development Director and Building Inspector/Code Enforcement Officer and the code enforcement wireless tablet.

Building & Zoning requests **\$2,257** for Fiscal Year 2016. This represents a **\$1,022 increase** from Fiscal Year 2015. The primary reason for the increase relates to hiring of a Building Inspector/Code Enforcement Officer.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Publishing/Advertising
Priority: High
Account Number: 01-60-65-3-4355

This account is used to pay for recording of documents at the Lake County Recorder of Deeds office.

Building & Zoning requests **\$400** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Printing/Copying
Priority: High
Account Number: 01-60-65-3-4357

This account is used to pay for the printing of inspection forms and other Community Development Department printing needs.

Building & Zoning requests **\$300** for Fiscal Year 2016. This represents a **\$500 decrease** from Fiscal Year 2015. The primary reason for the decrease is the lease of a wide format printer/scanner which will reduce the need to pay for copies of plats.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Dues
Priority: Low
Account Number: 01-60-65-3-4361

This account is used to pay dues for membership in the International Code Council and the American Institute of Certified Planners.

International Code Council (ICC)	\$135
American Institute of Certified Planners (AICP)	<u>\$520</u>
Total	<u><u>\$655</u></u>

Building & Zoning requests **\$655** for Fiscal Year 2016. This represents a **\$5 increase** from Fiscal Year 2015. The primary reason for the increase relates to the increase of dues in 2016 to the American Institute of Certified Planners for the Community Development Director.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Travel Expense
Priority: Medium
Account Number: 01-60-65-3-4362

This account is to pay for business related mileage reimbursement to the Community Development Department staff, and is to be used only when the department vehicle is not available.

Building & Zoning requests **\$750** for Fiscal Year 2016. This represents a **\$650 increase** from Fiscal Year 2015. The primary reason for the increase relates to travel to the Illinois APA State Conference.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND

Department: COMMUNITY DEVELOPMENT

Division: Building & Zoning

Description: Professional Development

Priority: High

Account Number: 01-60-65-3-4365

This account is used to pay for seminars and other training opportunities by the Community Development Department staff.

Community Development Department staff will be continuing education in their field with such course work including property maintenance, blue print reading and building department basics offered off-site.

Professional training - CD Director	\$375
Building & Fire Code Academy - Permit Technician Certificate	\$4,000
Fred Pryor Training sessions	\$200
ABCI Seminars	\$100
Professional training - Building Inspector	\$500
Total	<u>\$5,175</u>

Building & Zoning requests **\$5,175** for Fiscal Year 2016. This represents a **\$2,875 increase** from Fiscal Year 2015. The primary reason for this increase relates to certification and continuing education for recently-acquired staff.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Auto Fuel & Oil
Priority: High
Account Number: 01-60-65-5-4562

This account is used to pay for fuel and oil for the Community Development Department vehicle.

Building & Zoning requests **\$800** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Uniforms
Priority: High
Account Number: 01-60-65-5-4578

This account is used to pay for uniform shirts, fleeces, boot reimbursement, etc. for the Community Development Department staff, as follows:

Boot reimbursement	\$150
Logo shirts	\$600
Total	<u>\$750</u>

Building & Zoning requests **\$750** for Fiscal Year 2016. This represents a **\$325 increase** from Fiscal Year 2015. The primary reason for the increase is the initial uniform purchases for the Building Inspector/Code Enforcement Officer.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: GENERAL FUND
Department: COMMUNITY DEVELOPMENT
Division: Building & Zoning
Description: Other Charges
Priority: High
Account Number: 01-60-65-5-4595

This account is used to pay for other miscellaneous expenses.

Departmental Team Building Event	\$200
Miscellaneous	\$55
ICC books	<u>\$245</u>
Total	<u><u>\$500</u></u>

Building & Zoning requests **\$500** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. The primary reason for the increase is the purchase of the International Code Council reference books and the funding for the Departmental Team Building Event.



COMMUNITY DEVELOPMENT



COMMUNITY & ECONOMIC DEVELOPMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
54,796	59,328	61,600	Community Events	56,700	58,950
135,702	182,057	195,116	Economic Development	174,802	70,372
587,771	1,088,327	1,048,713	Planning	1,104,718	1,126,324
778,269	1,329,712	1,305,429	Total Revenues	1,336,220	1,255,646

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
52,698	108,677	110,936	Community Events	116,462	119,947
77,813	103,773	288,846	Economic Development	331,323	347,497
229,515	561,068	359,500	Planning	233,885	273,180
360,026	773,518	759,283	Total Expenditures	681,669	740,624
-	-	(50,000)	Transfer to General Fund	(187,202)	(217,202)
-	-	-	Transfer to Parks & Recreation	(100,000)	(100,000)
(75,000)	(340,000)	(1,000,000)	Transfer to C.I.P. Fund	(500,000)	(500,000)
343,243	216,194	(503,854)	Net Change in Fund Balance	(132,651)	(302,180)
1,212,011	1,428,205	924,351	Fund Balance as of 12/31	791,700	489,520

- This fund has three main divisions: Community Events, Economic Development and Planning.
- This fund is the primary funding source for the Reserve Fund and the Capital Improvement Plan (C.I.P.) Fund.

COMMUNITY EVENTS

Department Purpose

The Community Events Department oversees the special events sponsored by the Village such as the Annual Golf Outing, Earth Day/ Arbor Day Planting, Outdoor Movies, Community Blood Drive, Farmers Market, Concerts in the Park, Fireworks, Annual July 4th Parade, Fall Family Fun Festival, Craft Fair and Holiday Tree Lighting.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	0	0.6
Part-Time	0	0	0	0

The Community Events are partially funded by generous donations from our community partners and residents who attend the annual Village Golf Outing. In difficult economic times, this funding mechanism is an innovative approach to provide an opportunity for neighbors to gather together and strengthen the sense of community.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
11,316	14,000	14,500	Donations	9,000	9,000
37,481	38,716	42,000	Golf Outing	42,000	44,000
5,999	6,612	5,100	Vendor Fees	5,700	5,950
54,796	59,328	61,600	Total Revenues	56,700	58,950

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
10,374	57,279	63,961	Personnel Services	69,287	70,672
42,324	51,398	46,975	Contractual Services	47,175	49,275
52,698	108,677	110,936	Total Expenditures	116,462	119,947

2,098	(49,349)	(49,336)	Source (Use) of Cash	(59,762)	(60,997)
-------	----------	----------	-----------------------------	----------	----------

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Community Events budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
COMMUNITY EVENTS						
REVENUES						
SPECIAL EVENTS						
02-10-00-7-3830	COMMUNITY EVENTS DONATIONS	14,000	14,500	3,000	14,000	9,000
02-10-00-7-3831	BARK IN THE PARK VENDOR FEE	300	500	150	150	750
02-10-00-7-3832	GOLF OUTING REVENUES	38,716	42,000	40,096	40,396	44,000
02-10-00-7-3833	4TH OF JULY PARADE ENTRY FEE	150	200	350	400	200
02-10-00-7-3835	4TH CONCESSION VENDOR FEE	2,365	500	-	2,149	2,000
02-10-00-7-3836	FRIDAY FUN NIGHTS VENDOR FEE	2,290	2,500	1,030	1,030	1,500
02-10-00-7-3837	CRAFT FAIR VENDOR FEE	1,507	1,400	-	1,500	1,500
TOTAL SPECIAL EVENTS		59,328	61,600	44,626	59,625	58,950
TOTAL REVENUES		59,328	61,600	44,626	59,625	58,950

COMMUNITY EVENTS

EXPENDITURES

PERSONNEL SERVICES

02-10-10-1-4010	SALARIES	48,119	53,600	27,401	54,802	58,176	59,339
02-10-10-1-4040	IMRF	5,618	6,261	3,047	6,094	6,661	6,794
02-10-10-1-4090	FICA MATCHING	3,542	4,100	2,022	4,044	4,450	4,539

TOTAL PERSONNEL SERVICES		57,279	63,961	32,470	64,940	69,287	70,672
--------------------------	--	--------	--------	--------	--------	--------	--------

CONTRACTUAL SERVICES

02-10-10-3-4333	FIREWORKS/PARADE	13,705	14,000	111	13,300	14,400	15,000
-----------------	------------------	--------	--------	-----	--------	--------	--------

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
02-10-10-3-4334	OUTDOOR MOVIE	4,536	1,200	-	1,255	1,700
02-10-10-3-4335	CONCERTS IN THE PARK	7,572	7,000	4,000	5,850	7,000
02-10-10-3-4336	FALL FESTIVAL	614	2,000	-	1,200	1,500
02-10-10-3-4337	TREE LIGHTING	1,673	2,000	200	1,700	1,800
02-10-10-3-4338	GOLF OUTING EXPENSES	18,624	16,000	16,786	16,786	16,000
02-10-10-3-4339	EARTH DAY/ARBOR DAY PLANTING	526	600	530	530	600
02-10-10-3-4341	FRIDAY FUN NIGHTS	706	500	-	-	500
02-10-10-3-4342	CRAFT FAIR	422	250	-	250	250
02-10-10-3-4343	BARK IN THE PARK	266	1,000	87	87	1,000
02-10-10-3-4344	FIRST NIGHT WINTER CARNIVAL	2,754	2,000	1,527	1,527	2,000
02-10-10-3-4361	DUES (ASCAP MUSIC LICENSING)	-	325	-	325	325
02-10-10-3-4379	DONATIONS	-	100	-	100	100
TOTAL CONTRACTUAL SERVICES		51,398	46,975	23,241	42,910	47,175
TOTAL EXPENDITURES		108,677	110,936	55,711	107,850	116,462
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(49,349)	(49,336)	(11,085)	(48,225)	(60,997)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Community Events Donations
Priority: High
Account Number: 02-10-00-7-3830

This account is used to record the donations received from community partnerships to fund the various community events.

Apex Landscaping	\$5,000
Waste Management	\$3,000
Hawthorn Woods Country Club	<u>\$1,000</u>
	<u><u>\$9,000</u></u>

Community Events forecasts **\$9,000** for Fiscal Year 2016. This represents a **\$5,500 decrease** from Fiscal Year 2015. The reason for this decrease is based upon forecasted donations expected in Fiscal Year 2016, compared to Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Bark in the Park Vendor Fee
Priority: High
Account Number: 02-10-00-7-3831

This account is used to record the vendor fees paid by the Bark in the Park vendors. This event was first held in Spring 2014, and allowed residents to bring their four-legged friends to Community Park for a fun-filled morning. Due to the spread of canine influenza in the region, the 2015 event was cancelled. Various pet focused community partners participate in this event.

10 Vendors	<u>\$500</u>
------------	--------------

Community Events forecasts **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Golf Outing Revenue
Priority: High
Account Number: 02-10-00-7-3832

This account is used to record the revenue received from the annual Village Golf Outing.

Sponsors	\$23,000
Golfers	\$10,500
Silent Auction	\$5,000
Fund Raising	<u>\$3,500</u>
Total	<u><u>\$42,000</u></u>

Community Events forecasts **\$42,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: 4th of July Parade Entry Fee
Priority: High
Account Number: 02-10-00-7-3833

This account is used to record the revenue received from the entry fees received to participate in the Village's Fourth of July parade. Community entries are able to march for no fee.

Community Events forecasts **\$200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: 4th of July Concession Vendor Fee
Priority: High
Account Number: 02-10-00-7-3835

This account is used to record the revenue received from concession vendor fees for the annual 3rd of July Fireworks event.

Community Events forecasts **\$2,000** for Fiscal Year 2016. This represents a **\$1,500 increase** from Fiscal Year 2015. The primary reason for the increase is based on estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Friday Fun Nights Vendor Fee
Priority: High
Account Number: 02-10-00-7-3836

This account is used to record the revenue received from the vendor fees associated with our events held on Friday evenings in Community Park such as the Concerts in the Park, Movies in the Park, and Car Show Cruise Nights.

Community Events forecasts **\$1,500** for Fiscal Year 2016. This represents a **\$1,000 decrease** from Fiscal Year 2015. The reason for the decrease is the cancellation of the Farmer's Market.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Craft Fair Vendor Fee
Priority: High
Account Number: 02-10-00-7-3837

This account is used to record the revenue received from the annual holiday craft fair vendor fees.

2 Premium Vendors	\$160
26 Standard Vendors	\$1,300
4 Electricity Access	<u>\$40</u>
Total	<u><u>\$1,500</u></u>

Community Events forecasts **\$1,500** for Fiscal Year 2016. This represents a **\$100 increase** from Fiscal Year 2015. The reason for the increase is based upon sale of the premium booths and electricity access fees.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Salaries
Priority: High
Account Number: 02-10-10-1-4010

This account is used to pay the salaries of the employees allocated to the Community Events Department, as follows:

Director of Parks & Recreation - 30%
Assistant Director of Parks & Recreation - 30%

Community Events requests **\$58,176** for Fiscal Year 2016. This represents a **\$4,576 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation and Public Information Manager to the Assistant Director of Parks and Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: IMRF
Priority: High
Account Number: 02-10-10-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Community Events Department. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Community Events requests **\$6,661** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation and Public Information Manager to the Assistant Director of Parks and Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: FICA Matching
Priority: High
Account Number: 02-10-10-1-4090

This account represents the employers' portion of FICA for all employees in Community Events Department. The amount due is 7.65% of salaries.

Community Events requests **\$4,044** for Fiscal Year 2016. This represents a **\$350 increase** from Fiscal Year 2015. The increase is a reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation and Public Information Manager to the Assistant Director of Parks and Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Fireworks/Parade
Priority: High
Account Number: 02-10-10-3-4333

This account is used for the Independence Day celebrations, held on July 3rd (fireworks) and July 4th (parade) of each year. This marquee community event, which is also the largest, attracts residents of Hawthorn Woods, as well as people from surrounding communities.

Expenditures for both the Fireworks and Parade include:

Fireworks Display	\$11,000
Entertainment	\$1,250
Glow Products	\$1,000
Signage & Marketing (Banner)	\$200
Cart Rentals	\$400
Volunteer Food & Water	\$350
Candy	\$200
Total	<u>\$14,400</u>

Community Events request **\$14,400** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. Additional costs reflect the cost associated with purchasing glow products to be sold at the 3rd of July Fireworks Event. Proceeds from these sales benefit future community events. Our Fireworks Display costs are fixed for 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Outdoor Movie
Priority: High
Account Number: 02-10-10-3-4334

This account is used for three outdoor movies to be held at Community Park, and two indoor movies to be held at the Village Barn. The expense for the movies shown are the licensing rights of the selected films.

Movie in the Park Series	\$1,050
Staff Overtime	\$250
Movie in the Barn Series	<u>\$400</u>
Total	<u><u>\$1,700</u></u>

Community Events requests **\$1,700** for Fiscal Year 2016. This represents a **\$500 increase** from Fiscal Year 2015. The additional request is due to higher movie licensing costs to obtain more popular features. Starting in the summer of 2015, we are now fully operating our movie in the park series with our own equipment that includes an inflatable screen, and sound and projection equipment. Additional costs for 2016 include staff overtime for public works staff to assist the Recreation Department with takedown and clean up of outdoor movie events.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Concerts in the Park
Priority: High
Account Number: 02-10-10-3-4335

This account is used for the summer Concerts in the Park. This incredibly popular event leads our fun on Friday night events, which also includes Movies in the Park and Car Show Cruise Nights.

For the 2016 series, we will host 14 concerts, the first starting on June 3rd and running through to September 9th. No concert will be held on July 1st in anticipation of the 3rd of July Fireworks event which includes a concert.

14 Friday Night Summer Concerts	\$6,300
Marketing & Signage	\$200
Generator	\$500
Total	<u>\$7,000</u>

Community Events requests \$7,000 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Fall Festival
Priority: High
Account Number: 02-10-10-3-4336

This account is used for the Fall Family Fun Fest. This event is an opportunity for Village Departments to showcase their services to the community. The Fall Family Fun Fest is a free special event that has grown in both popularity and attendance.

Entertainment	\$600
Food/Refreshments/Charcoal/Utensils	\$500
Marketing & Signage	\$600
Craft	\$100
Monet Way	\$100
Decorations	\$100
Activities & Games	\$0
Total	<u>\$2,000</u>

Community Events requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Tree Lighting

Priority: High

Account Number: 02-10-10-3-4337

This account is used for the annual Tree Lighting. This event provides an opportunity to ring in the holiday season with residents.

This annual ringing in of the holiday season in Hawthorn Woods features several activities that include:

Tree Lighting	\$0
Caroling by High School Choir	\$150
Santa Visitation by Fire truck	\$400
Santa's Gifts & Candy Canes	\$200
Cookies and Hot Cocoa	\$200
Memorial Ornaments (3 dozen)	\$75
Craft	\$50
Outdoor Tree Ornaments	\$100
Indoor Decorations (New Tree)	\$325
Marketing & Signage	\$200
Staff Overtime	\$100
Total	<u>\$1,800</u>

Community Events requests **\$1,800** for Fiscal Year 2016. This represents a **\$200 decrease** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Golf Outing

Priority: High

Account Number: 02-10-10-3-4338

This account is used for the Golf Outing. Funds raised from this annual event are used to fund fireworks, Concerts in the Park and the senior luncheons.

Lunch, Dinner, & Beverages	\$10,000
Goodie Bags	\$1,300
Golf Ball Sleeves	\$300
Polos	\$1,200
Jackets	\$400
Sponsor Signs	\$400
Awards	\$1,300
Trophies	\$300
Staff Apparel	\$600
Misc.	\$200
Total	<u>\$16,000</u>

Community Events requests **\$16,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Earth Day/Arbor Day Planting
Priority: High
Account Number: 02-10-10-3-4339

This account is used for Earth Day/ Arbor Day planting. This activity beautifies the landscape of the Village and also serves as an opportunity to focus on the environment.

Tree Seedlings	\$400
Tools/Gloves/Soil	\$150
Refreshments	<u>\$50</u>
Total	<u><u>\$600</u></u>

Community Events requests **\$600** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Friday Fun Night Events
Priority: High
Account Number: 02-10-10-3-4341

This account is used for expenses associated with Car Show Cruise Nights, an upcoming popular event in our Friday night series of events. These events will run in conjunction with our very popular Concerts in the Park series, and our Movies in the Park as we continue to grow our Friday night series each year.

Trophies & Awards	\$200
Marketing & Signage	\$200
Entertainment	<u>\$100</u>
Total	<u><u>\$500</u></u>

Community Events requests **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015; previously this money was allocated to costs associated with the Farmer's Market that has been cancelled.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Craft Fair
Priority: High
Account Number: 02-10-10-3-4342

This account is used for the Holiday Craft Fair. This event provides an opportunity for residents to shop in Hawthorn Woods in the enchanting Barn. It has become increasingly successful with shoppers and crafters, alike.

Coffee & Donuts for Setup	\$75
Marketing & Signage	\$75
Fly Guy - Day of Event Rental	<u>\$100</u>
Total	<u><u>\$250</u></u>

Community Events requests **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Bark in the Park

Priority: Medium

Account Number: 02-10-10-3-4343

This account is used for the new Bark in the Park community event. This event was first held in Spring 2014, and allowed residents to bring their four-legged friends to Community Park for a fun filled morning. Due to the spread of canine influenza in the region, the 2015 event was cancelled. Various pet focused community partners participate in this event. It is anticipated that this event will one-day operate fully on event sponsorship.

Dog Run Area	\$0
Vendor Booths & Activities	\$0
Working Dog Demonstrations	\$0
Two 10 x 10 tents	\$300
Water Stations	\$50
Marketing & Signage	\$150
Day of Event Attraction	\$300
Refreshments	\$50
Give-Aways	\$50
McGruff Stuff	\$100
Total	<u>\$1,000</u>

Community Events requests **\$1,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: First Night Winter Carnival
Priority: Medium
Account Number: 02-10-10-3-4344

The First Night Winter Carnival strives to engage our residents in a fun family event that promotes year long use of our community parks.

The Winter Carnival proved to be a popular family friendly event despite a cold winter day. This year's event will continue to be planned for a Saturday afternoon in February. Activities to be featured include:

Horse Drawn Wagon Rides	\$800	
Dog Sleds	\$0	(Need to secure a sponsor)
Entertainment	\$150	
Inflatable/Fly Guy	\$600	
Snow Shoe	\$200	
Misc. (Candy)	\$50	
Marketing & Signage	\$200	
Snowman Count	\$0	
Raffle for Pool Pass	\$0	(Sponsored by Hawthorn Woods Aquatic Center)
Games	\$0	(Sponsored by various community organizations)
Crafts	\$0	(Sponsored by Ela Library)
Food & Refreshments	\$0	(Concessions provided by Famous Frankies)
Emergency Vehicle Displays	\$0	(Sponsored by HWPD & CERT)
Total	<u><u>\$2,000</u></u>	

Community Events requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND

Department: COMMUNITY EVENTS

Description: Dues

Priority: High

Account Number: 02-10-10-3-4361

This account is used for the annual payment to ASCAP for music licensing. This licensing fee is due to ASCAP for the public broadcast of copyrighted music at the Village events – concerts in the park, July 4th parade, and over the PA system at the Aquatic Center.

Community Events requests **\$325** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: COMMUNITY EVENTS
Description: Donations
Priority: Low
Account Number: 02-10-10-3-4379

This account is used for anticipated donations for non-profit organizations that participate in community events.

Community events requests **\$100** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

ECONOMIC DEVELOPMENT

Department Purpose

The Economic Development Division is designed to initiate and manage planned growth opportunities within the Village of Hawthorn Woods. With a median household income greater than \$172,000 and a location 32 miles northwest of Chicago, Hawthorn Woods is a highly desirable place to live. In addition, the Village is a vibrant location for commercial businesses and boasts natural resources, open space, and recreational areas as preserved amenities.

Personnel

	Actual		Proposed	
	Headcount 2014	Headcount 2015	Headcount 2016	FTE 2016
Full-Time	0	0	2	2.5
Part-Time	0	0	0	0

With more than 600 acres of undeveloped land adjacent to state and county highways, this department within the Village will offer concierge service to prospective residents, business speculators, or developers who are interested in bringing their projects to Hawthorn Woods. The surrounding region is home to more than 55,000 people, and located in the center of this hub is an oasis of 7,663 Village residents who desire services and amenities that fit in with the character of this upscale community.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
134,035	179,093	193,116	Fees	170,802	66,372
1,667	2,964	2,000	Interest Income	4,000	4,000
135,702	182,057	195,116	Total Revenues	174,802	70,372

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
77,813	103,218	268,096	Personnel Services	296,223	302,147
-	555	20,750	Contractual Services	35,100	45,350
77,813	103,773	288,846	Total Expenditures	331,323	347,497

57,889	78,284	(93,730)	Source (Use) of Cash	(156,521)	(277,125)
--------	--------	----------	-----------------------------	-----------	-----------

Significant Changes

- \$35,000 in funding is included to study the impact of the proposed Route 53 extension.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
ECONOMIC DEVELOPMENT							
REVENUES							
FEES							
02-30-00-4-3670	ANNEXATION FEES	24,400	30,000	44,400	104,400	3,600	-
02-30-00-4-3676	GENERAL FUND DONATION	140,206	163,116	59,172	169,172	167,202	66,372
02-30-00-4-3680	COMMUNITY DEV DONATION	14,487	-	-	-	-	-
TOTAL FEES		179,093	193,116	103,572	273,572	170,802	66,372
INTEREST INCOME							
02-30-00-6-3810	INTEREST INCOME	2,964	2,000	2,041	4,082	4,000	4,000
TOTAL INTEREST INCOME		2,964	2,000	2,041	4,082	4,000	4,000
TOTAL REVENUES		182,057	195,116	105,613	277,654	174,802	70,372
ECONOMIC DEVELOPMENT							
EXPENDITURES							
PERSONNEL SERVICES							
02-30-00-1-4010	SALARIES	88,441	224,875	76,343	152,686	248,718	253,692
02-30-00-1-4040	IMRF	10,249	26,018	8,812	17,624	28,478	29,048
02-30-00-1-4090	FICA MATCHING	4,528	17,203	4,790	9,580	19,027	19,407
TOTAL PERSONNEL SERVICES		103,218	268,096	89,945	179,890	296,223	302,147
CONTRACTUAL SERVICES							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
02-30-00-3-4240	PLANNING SERVICES	-	10,000	-	-	-
02-30-00-3-4329	OTHER PROFESSIONAL SERVICES	-	-	4,211	10,000	35,000
02-30-00-3-4355	PUBLISHING/ ADVERTISING	50	3,000	-	-	3,000
02-30-00-3-4361	DUES	-	500	100	100	100
02-30-00-3-4365	BUSINESS DEVELOPMENT	505	7,250	-	-	7,250
TOTAL CONTRACTUAL SERVICES		555	20,750	4,311	10,100	45,350
TOTAL EXPENDITURES		103,773	288,846	94,256	189,990	347,497
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		78,284	(93,730)	11,357	87,664	(277,125)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Annexation Fees
Priority: High
Account Number: 02-30-00-4-3670

This account is used to record the annexation fees received related to various annexation agreements. Annexation fees are paid either at the time of annexation or at the time of building permit .

Countryside Meadows-Orleans (9 homes @ \$400)	<u>\$3,600</u>
Total	<u><u>\$3,600</u></u>

Economic Development forecasts **3,600** for Fiscal Year 2016. This represents a **\$26,400 decrease** from Fiscal Year 2015. The primary reason for the decrease is related to payment of annexation fees on new development in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: General Fund Developer Donation
Priority: High
Account Number: 02-30-00-4-3676

This account is used to record the general fund developer donation fees received related to various annexation agreements. General fund developer donation fees are paid at the time of building permit issuance. The 2015 revenue budget for general fund developer donations is as follows:

Stonebridge (installment basis)	\$105,575
Countryside Meadows-Orleans (9 homes @ 1,931)	\$17,379
Future Developments (8 homes @ \$5,531)	<u>\$44,248</u>
Total	<u><u>\$167,202</u></u>

Economic Development forecasts **\$167,202** for Fiscal Year 2016. This represents a **\$4,086 increase** from Fiscal Year 2015. The primary reason for the increase is related to anticipated building activity in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Interest Income
Priority: High
Account Number: 02-30-00-6-3810

This account is used to record the interest income received on the Village's investments.

Economic Development forecasts **\$4,000** for Fiscal Year 2016. This represents a **\$2,000 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Salaries
Priority: High
Account Number: 02-30-00-1-4010

This account is used to pay the salaries of the employees allocated to the Economic Development Department, as follows:

Chief Operating Officer - 10%
Chief Administrative Officer/Village Clerk - 10%
Chief Financial Officer - 10%
Director of Public Works/Village Engineer - 10%
Director of Parks & Recreation - 10%
Director of Community Development - 100%
Building Inspector/Code Enforcement Officer - 100%
Economic Development Director - vacant

Economic Development requests **\$248,718** for Fiscal Year 2016. This represents a **\$23,843 increase** from Fiscal Year 2015. The primary reason for the increase is the addition of a full time Building Inspector/Code Enforcement Officer, partially offset by the planned vacancy in the full time Economic Development Director position.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: IMRF
Priority: High
Account Number: 02-30-00-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Economic Development Division. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Economic Development requests **\$29,048** for Fiscal Year 2016. This represents a **\$2,460 increase** from Fiscal Year 2015. The primary reason for the increase is the change in staffing as discussed on the previous page.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: FICA Matching
Priority: High
Account Number: 02-30-00-1-4090

This account is used to fund the FICA employer expense related to the salary allocation for the employees allocated to the Economic Development Division. The amount due is 7.65% of salaries.

Economic Development requests **\$19,027** for Fiscal Year 2016. This represents a **\$1,824 increase** from Fiscal Year 2015. The primary reason for the increase is the change in staffing as discussed on the previous page.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Planning Services
Priority: High
Account Number: 02-30-00-3-4240

This account is used to fund the following Economic Development initiative:

Hire engineering firm to design and engineer Downtown Water Walk	<u><u>\$0</u></u>
---	-------------------

Economic Development requests **\$0** for Fiscal Year 2016. This represents a **\$10,000 decrease** from Fiscal Year 2015. This project, planned in the Fiscal Year 2015 budget has been deferred.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Other Professional Services
Priority: High
Account Number: 02-30-00-3-4329

This account is used to fund the following expenditures related to studying the impact of the proposed Route 53 extension :

Engineering Consultant	\$10,000
Legal	\$5,000
Public Relations	\$10,000
Land Use Design, Land Appraisal	\$10,000
Total	<u>\$35,000</u>

Economic Development requests **\$35,000** for Fiscal Year 2016. This represents a **\$35,000 increase** from Fiscal Year 2015. This is a new account in Fiscal Year 2016 which was created to fund the expenditures related to studying the impact of the proposed Route 53 extension.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Publishing/Advertising
Priority: High
Account Number: 02-30-00-3-4355

This account is used to fund the following Economic Development initiative:

Promotional materials for Trade Shows & Conferences	<u><u>\$0</u></u>
---	-------------------

Economic Development requests **\$0** for Fiscal Year 2016. This represents a **\$3,000 decrease** from Fiscal Year 2015. However, the \$3,000 requested in Fiscal Year 2015 has been reallocated to Planning Services for a market analysis.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Dues
Priority: Medium
Account Number: 02-30-00-3-4361

This account is used to pay for dues/membership in the following professional associations and organizations:

ICSC	\$100
Total	<u>\$100</u>

Economic Development requests **\$100** for Fiscal Year 2016. This represents a **\$400 decrease** from Fiscal Year 2015. The primary reason for the decrease is a request to reallocate the Lake Zurich Area Chamber of Commerce dues in the amount of \$350 to Administration.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: ECONOMIC DEVELOPMENT
Description: Business Development
Priority: High
Account Number: 02-30-00-3-4365

This account is used to fund the following Economic Development initiatives:

Business trade show expenses for conference fees travel and entry fee registrations	\$0
Expenses related to hosting prospective groups touring sites	<u>\$0</u>
Total	<u><u>\$0</u></u>

Economic Development requests **\$0** for Fiscal Year 2016. This represents a **\$7,250 decrease** from Fiscal Year 2015. However, the \$7,250 requested in Fiscal Year 2015 has been reallocated to Planning Services for a market analysis.

PLANNING

Department Purpose

The Planning Division of the Community Development Fund records all of the one-time developer related revenues and the reimbursable developer related expenses. This division was created to insulate the General Fund from reliance upon these one-time revenues adversely impacted by the downturn in the economy.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
39,900	46,250	36,300	Licenses	36,300	36,300
119,877	250,007	379,500	Permits	474,867	487,384
427,994	792,070	632,913	Fees	593,551	602,640
587,771	1,088,327	1,048,713	Total Revenues	1,104,718	1,126,324

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
229,515	561,068	359,500	Contractual Services	233,885	273,180
229,515	561,068	359,500	Total Expenditures	233,885	273,180

358,256	527,259	689,213	Source (Use) of Cash	870,833	853,144
---------	---------	---------	-----------------------------	---------	---------

Significant Changes

- Anticipated increase in new construction activity is forecasted in Fiscal Year 2016.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PLANNING						
REVENUES						
LICENSES						
02-60-00-2-3180	CONTRACTOR REGISTRATION FEE	46,250	36,300	21,750	43,500	36,300
TOTAL LICENSES		46,250	36,300	21,750	43,500	36,300
PERMITS						
02-60-00-3-3210	BUILDING PERMITS	219,887	371,600	110,676	371,600	476,879
02-60-00-3-3260	USE & OCCUPANCY	5,450	7,100	2,900	5,800	9,100
02-60-00-3-3270	SUBDIVISION REVIEWS	22,410	-	-	-	-
02-60-00-3-3290	OTHER PERMITS	2,260	800	1,405	2,810	1,405
TOTAL PERMITS		250,007	379,500	114,981	380,210	487,384
FEES						
02-60-00-4-3620	ENGINEERING REVIEW FEES	13,200	16,000	6,900	16,000	39,750
02-60-00-4-3650	PLAN REVIEW FEES	48,402	59,600	22,480	59,600	71,600
02-60-00-4-3660	BUILDING INSPECTION FEES	184,560	197,933	68,372	197,933	227,860
02-60-00-4-3665	PLUMBING FIXTURES	29,481	64,380	14,093	64,380	72,430
02-60-00-4-3780	ENGINEERING FEE REIMBURSEMENTS	62,258	50,000	24,826	50,000	50,000
02-60-00-4-3782	LEGAL FEE REIMBURSEMENTS	55,755	50,000	8,047	50,000	50,000
02-60-00-4-3784	PLANNING REIMBURSEMENTS	32,786	10,000	2,975	10,000	6,000
02-60-00-4-3786	ADMIN REIMBURSEMENTS	140,284	80,000	56,239	80,000	80,000
02-60-00-4-3788	OTHER REIMBURSEMENTS	10,594	5,000	8,403	8,403	5,000
02-60-00-4-3789	FIRE SUPPRESSION FEES	-	-	150	150	905
02-60-00-4-3790	RECAPTURE FEES PASS THRU	214,750	100,000	68,825	479,933	-
TOTAL FEES		792,070	632,913	281,310	1,016,399	602,640
TOTAL REVENUES		1,088,327	1,048,713	418,041	1,440,109	1,126,324

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PLANNING						
EXPENDITURES						
CONTRACTUAL SERVICES						
02-60-65-3-4225	ENGINEERING SERVICES-REIMB	125,536	50,000	35,875	50,000	90,200
02-60-65-3-4235	LEGAL SERVICES-REIMB	80,911	50,000	21,910	50,000	50,000
02-60-65-3-4245	PLANNING SERVICES-REIMB	27,102	10,000	3,414	6,000	6,000
02-60-65-3-4260	OTHER REIMBURSEMENT	11,797	5,000	3,153	5,000	5,000
02-60-65-3-4325	PLAN REVIEW SERVICES-REIMB	24,454	18,000	1,401	21,780	21,780
02-60-65-3-4328	PLUMBING INSPECTIONS-REIMB	2,332	1,000	106	1,000	1,000
02-60-65-3-4333	BUILDING INSPECTIONS-REIMB	74,186	85,500	(7,869)	99,200	99,200
02-60-65-3-4334	FIRE SUPPRESSION-REIMB	-	-	350	905	-
02-60-65-3-4335	CODE ENFORCEMENT	-	40,000	-	-	-
02-60-65-3-4360	RECAPTURE FEE PAID	214,750	100,000	54,875	-	-
TOTAL CONTRACTUAL SERVICES		561,068	359,500	113,215	233,885	273,180
TOTAL EXPENDITURES		561,068	359,500	113,215	233,885	273,180
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		527,259	689,213	304,826	870,833	853,144

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Contractor Registration Fee
Account Number: 02-60-00-2-3180

This account is used to record the annual contractors' registration fees.

Planning forecasts **\$36,300** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for no change relates to sustained building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Building Permits
Account Number: 02-60-00-3-3210

This account is used to record the building permit fees for all building projects.

New Home Construction Permits	
Stonebridge (12 homes @ \$3,250)	\$39,000
Hawthorn Hills (36 homes @ \$5,806)	\$209,016
Countryside Meadows-Orleans (9 homes @ \$4,403)	\$39,627
Thornfield Meadows (1 home @ \$4,800)	\$4,800
Future Developments (8 homes @ \$4,403)	\$35,224
All Other Building Permits	\$136,400
Total	<u>\$464,067</u>

Planning forecasts **\$464,067** for Fiscal Year 2016. This represents a **\$92,467 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Use & Occupancy
Account Number: 02-60-00-3-3260

This account is used to record the certificate of occupancy fees collected on most building projects.

New Home Construction Permits	
Stonebridge (12 homes @ \$100)	\$1,200
Hawthorn Hills (36 homes @ \$100)	\$3,600
Countryside Meadows-Orleans (9 homes @ \$100)	\$900
Thornfield Meadows (1 home @ \$100)	\$100
Future Developments (8 homes @ \$100)	\$800
All Other Building Permits	<u>\$2,200</u>
Total	<u><u>\$8,800</u></u>

Planning forecasts **\$9,200** for Fiscal Year 2016. This represents a **\$1.700 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Other Permits
Account Number: 02-60-00-3-3290

This account is used to record tree removal and recreational vehicle permits.

Planning forecasts **\$2,000** for Fiscal Year 2016. This represents a **\$1,200 increase** from Fiscal Year 2015. The primary reason for the increase relates to projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Engineering Review Fees
Account Number: 02-60-00-4-3620

This account is used to record fees collected for grading and spotted survey, and as-built reviews.

New Home Construction Permits	
Stonebridge (12 homes @ \$450)	\$5,400
Hawthorn Hills (36 homes @ \$450)	\$16,200
Countryside Meadows-Orleans (9 homes @ \$450)	\$4,050
Thornfield Meadows (1 homes @ \$450)	\$450
Future Developments (8 homes @ \$450)	\$3,600
All Other Building Permits	<u>\$8,700</u>
Total	<u><u>\$38,400</u></u>

Planning forecasts **\$38,400** for Fiscal Year 2016. This represents a **\$22,400 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Plan Review Fees
Account Number: 02-60-00-4-3650

This account is used to record fees collected for plan reviews. Pursuant to an Intergovernmental Agreement, a portion of this revenue is remitted to the Village of Mundelein for these services.

New Home Construction Permits	
Stonebridge (12 homes @ \$600)	\$7,200
Hawthorn Hills (36 homes @ \$600)	\$21,600
Countryside Meadows-Orleans (9 homes @ \$600)	\$5,400
Thornfield Meadows (1 home @ \$600)	\$600
Future Developments (8 homes @ \$600)	\$4,800
All Other Building Permits	<u>\$30,200</u>
Total	<u><u>\$69,800</u></u>

Planning forecasts **\$69,800** for Fiscal Year 2016. This represents a **\$10,200 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Building Inspection Fees
Account Number: 02-60-00-4-3660

This account is used to record fees collected for building inspections. Pursuant to an Intergovernmental Agreement, a portion of this revenue is remitted to the Village of Mundelein for these services.

New Home Construction Permits	
Stonebridge (12 homes @ \$2,015)	\$24,180
Hawthorn Hills (36 homes @ \$1,911)	\$68,796
Countryside Meadows-Orleans (9 homes @ \$1,823)	\$16,407
Thornfield Meadows (1 home @ \$2,068)	\$2,068
Future Developments (8 homes @ \$1,823)	\$14,584
All Other Building Permits	<u>\$96,601</u>
Total	<u><u>\$222,636</u></u>

Planning forecasts **\$222,636** for Fiscal Year 2016. This represents a **\$24,703 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Plumbing Fixtures
Account Number: 02-60-00-4-3665

This account is used to record fees collected for plumbing fixtures on all building projects.

New Home Construction Permits

Stonebridge (12 homes @ \$740)	\$8,880
Hawthorn Hills (36 homes @ \$640)	\$23,040
Countryside Meadows-Orleans (9 homes @ \$590)	\$5,310
Thornfield Meadows (1 homes @ \$740)	\$740
Future Developments (8 homes @ \$590)	\$4,720
All Other Building Permits	<u>\$28,120</u>
Total	<u><u>\$70,810</u></u>

Planning forecasts **\$70,810** for Fiscal Year 2016. This represents a **\$6,430 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Engineering Fee Reimbursement
Account Number: 02-60-00-4-3780

This account is used to record fees collected for reimbursable engineering fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

Planning forecasts **\$50,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for the no change relates to sustained building and grading activities within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Legal Fee Reimbursement
Account Number: 02-60-00-4-3782

This account is used to record fees collected for reimbursable legal fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

Planning forecasts **\$50,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for the no change relates to sustained building and grading activities within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Planning Reimbursement
Account Number: 02-60-00-4-3784

This account is used to record fees collected for reimbursable planning fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

Planning forecasts **\$6,000** for Fiscal Year 2016. This represents a **\$4,000 decrease** for Fiscal Year 2015. The primary reason for the decrease relates to forecasted reduction in entitlement reviews by landscape consultant for building and grading projects within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Administration Reimbursement
Account Number: 02-60-00-4-3786

This account is used to record fees collected for reimbursable administrative fees pursuant to either a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement. This fee equals 10% of consultants' reimbursable costs associated with development as well as Village staff hours spent on development related projects.

Planning forecasts **\$80,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for the no change relates to sustained building and grading activity within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Other Reimbursement
Account Number: 02-60-00-4-3788

This account is used to record fees collected for other reimbursable fees, such as postage, printing and copying.

Planning forecasts **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for the no change relates to sustained building and grading activity within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Fire Suppression Fees
Account Number: 02-60-00-4-3789

This account is used to record fees collected for fire suppression review fees.

Planning forecasts **\$905** for Fiscal Year 2016. This represents a **\$905 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated office space development in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Recapture Fees Pass Thru
Account Number: 02-60-00-4-3790

This account is used to record fees collected for the pass thru of recapture fees.

Planning forecasts \$0 for Fiscal Year 2016. This represents a **\$100,000 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to completion of the Hawthorn Trails and Sanctuary Club building activity in 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Engineering Services – Reimbursement
Priority: High
Account Number: 02-60-65-3-4225

This account is used to pay for engineering review services which are reimbursable through building permits or as a result of either a Reimbursement of Fees Agreement or Draw Down Deposit Agreement.

Planning requests **\$50,000** for Fiscal Year 2016. This represents no change from Fiscal Year 2015. The primary reason for the no change relates to sustained building and grading activity within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Legal Services -Reimbursement
Priority: High
Account Number: 02-60-65-3-4235

This account is used to pay for legal services which are reimbursable under either a Reimbursement of Fees Agreement or Draw Down Deposit Agreement.

Planning requests **\$50,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for the no change relates to sustained development activity in 2016 as well as actual projections from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Planning Services – Reimbursement
Priority: High
Account Number: 02-60-65-3-4245

This account is used to pay for planning services which are reimbursable either under a Reimbursement of Fees Agreement or a Draw Down Deposit Agreement.

Planning requests **\$6,000** for Fiscal Year 2016. This represents a **\$4,000 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to forecasted reduction in entitlement reviews by landscape consultant for building and grading projects within the Village.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Other Reimbursement
Priority: High
Account Number: 02-60-65-3-4260

This account is used to pay for reimbursable expenses, such as bond copies, recording of ordinances/resolutions and declarations.

Planning requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The primary reason for no change relates to sustained development activity in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Plan Review Services – Reimbursement
Priority: High
Account Number: 02-60-65-3-4325

Pursuant to an Intergovernmental Agreement, this account is used to pay the Village of Mundelein for plan review services.

Planning requests **\$21,780** for Fiscal Year 2016. This represents a **\$3,780 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated building activity in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Plumbing Inspection – Reimbursement
Priority: High
Account Number: 02-60-65-3-4328

This account is used to pay for plumbing inspections by a plumber not associated with the Village of Mundelein.

Planning requests \$1,000 for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Building Inspection – Reimbursement
Priority: High
Account Number: 02-60-65-3-4333

Pursuant to an Intergovernmental Agreement, this account is used to pay the Village of Mundelein for building inspection services. These services include building, electrical and plumbing inspections.

Planning requests **\$99,200** for Fiscal Year 2016. This represents a **\$13,700 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated increased building activity in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Fire Suppression - Reimbursement
Priority: High
Account Number: 02-60-65-3-4334

This account is used pay the appropriate Fire Protection District for fire suppression reviews.

Planning requests **\$905** for Fiscal Year 2016. This represents a **\$905 increase** from Fiscal Year 2015. The primary reason for the increase relates to anticipated office space development in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Code Enforcement
Priority: High
Account Number: 02-60-65-3-4334

This account was a new account in Fiscal Year 2015 and will no longer be requested.

Planning requests \$0 for Fiscal Year 2016. This represents a **\$40,000 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to a full-time hire of an in-house code enforcement officer.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: COMMUNITY DEVELOPMENT FUND
Department: PLANNING
Description: Recapture Fee Paid
Priority: High
Account Number: 02-60-65-3-4360

This account is to pay funds collected pursuant to recapture agreements.

Planning requests **\$0** for Fiscal Year 2016. This represents a **\$100,000 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to completion of the Hawthorn Trails and Sanctuary Club building activity in 2015.



PARKS & RECREATION



PARKS AND RECREATION FUND

The purpose of the Parks and Recreation Fund is to provide park amenities and recreational programs and facilities for the residents of Hawthorn Woods. The Parks and Recreation Fund will be utilized to support programs for all ages and interests and will also be allocated to providing park amenities and community facilities maintenance.

Revenues					
Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
162,620	155,976	357,736	Special Recreation	281,200	284,200
134,225	180,518	184,663	Administration	139,282	143,077
88,185	27,759	64,396	Programs	70,699	74,950
35,483	31,320	34,500	Park Maintenance	152,933	154,933
420,513	395,573	641,295	Total Revenues	644,114	657,160
Expenditures					
Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
67,988	107,644	148,556	Special Recreation	170,656	156,000
38,962	118,087	130,548	Administration	141,182	143,077
50,073	33,787	44,055	Programs	45,163	56,213
151,717	206,541	296,069	Park Maintenance	298,687	303,578
308,740	466,059	619,228	Total Expenditures	655,688	658,867
-	-	(98,000)	Transfer to General Fund	(90,000)	(90,000)
-	-	-	Transfer from Community Development Fund	100,000	100,000
111,773	(70,486)	(75,933)	Net Change in Fund Balance	(1,574)	8,293
483,627	413,141	337,208	Fund Balance as of 12/31	335,634	343,927

SPECIAL RECREATION

Department Purpose

The Special Recreation Department of the Parks and Recreation Fund records all of special recreation related expenses, including the annual membership to the Special Recreation Association of Lake County and accessibility capital projects.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0
• Department Head position is allocated in P&R Admin				

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
160,964	154,320	164,736	Taxes	161,200	161,200
1,656	1,656	193,000	SRACLC Reimbursement	120,000	123,000
<u>162,620</u>	<u>155,976</u>	<u>357,736</u>	Total Revenues	<u>281,200</u>	<u>284,200</u>

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
51,491	51,996	53,556	Contractual Services	53,556	56,000
13,806	55,648	95,000	Capital Outlay	117,100	100,000
<u>65,297</u>	<u>107,644</u>	<u>148,556</u>	Total Expenditures	<u>170,656</u>	<u>156,000</u>

97,323	48,332	209,180	Source (Use) of Cash	110,544	128,200
--------	--------	---------	-----------------------------	---------	---------

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Special Recreation Budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
SPECIAL RECREATION						
REVENUES						
TAXES						
11-70-00-1-3017	PROPERTY TAXES-SRACL	154,320	164,736	51,052	154,320	161,200
11-70-00-5-3805	SRACL REIMBURSEMENT	1,656	193,000	116,512	116,512	120,000
TOTAL TAXES		155,976	357,736	167,564	270,832	284,200
EXPENDITURES						
CONTRACTUAL SERVICES						
11-70-00-3-4361	SRACL DUES	51,996	53,556	-	53,556	56,000
TOTAL CONTRACTUAL SERVICES		51,996	53,556	-	53,556	56,000
CAPITAL OUTLAY						
11-70-00-8-4893	SRACL ACCESSIBILITY GRANT	55,648	95,000	124,845	128,000	117,100
TOTAL CAPITAL OUTLAY		55,648	95,000	124,845	128,000	117,100
TOTAL EXPENDITURES		107,644	148,556	124,845	181,556	170,656
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		48,332	209,180	42,719	89,276	128,200

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: SPECIAL RECREATION
Description: Property Taxes
Account Number: 11-70-00-1-3017

This account is used to record the special recreation property tax levy.

The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower. The Special Recreation levy is limited to a tax rate of \$0.04.

Special Recreation forecasts **\$161,200** for Fiscal Year 2016. This represents a **\$3,536 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon the estimated actuals from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: SPECIAL RECREATION
Description: SRACLC Reimbursement
Account Number: 11-70-00-5-3805

This account is used to record the special recreation reimbursement for eligible projects.

Special Recreation forecasts **\$120,000** for Fiscal Year 2016. This represents a **\$73,000 decrease** from Fiscal Year 2015. The SRACLC reimbursement revenue varies from year to year based upon the ADA accessibility projects planned.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: SPECIAL RECREATION
Description: SRACLC Dues
Priority: High
Account Number: 11-70-00-3-4361

This account is used to pay for the Village's dues to the Special Recreation Association of Central Lake County. The Special Recreation Association of Central Lake County provides recreation programs and services to individuals with special needs and disabilities, and their families, who reside within the boundaries of Member Agency communities.

Special Recreation requests **\$53,556** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: SPECIAL RECREATION
Description: SRACLC Accessibility Grant
Priority: High
Account Number: 11-70-00-8-4893

This account will be used to fund accessibility improvements funded by the SRACLC Accessibility Grant.

Upgrade ADA Improvements to Bridlewoods Thornfield parking lot	\$9,000
Community Park Parking Lot	\$24,700
Playground Surface Upgrades	\$7,200
Upgrade Community Park Gazebo Sound System	\$3,600
Implement ADA Plan Compliance Measures *	\$34,400
ADA Accessible Lighting Upgrades (HWAC, Barn & PW)	\$7,200
Purchase & Development of Accessible Park **	\$31,000
Total	<u>\$117,100</u>

Special Recreation requests **\$117,100** in Fiscal Year 2016. This represents a **\$22,100 increase** from Fiscal Year 2015. The increase is due to enacting recommendations from the recently adopted 2014 ADA Accessibility Audit.

* Barn ADA Measures in 2014 ADA Access Audit Report
Action Recommendations

Barn Kitchen Renovation	\$13,400
Install Proper Fixtures & Signage (Barn & PD)	\$1,600
Renovation of the Front Office	\$16,000
Barn Parking Lot Signage & Striping	\$3,400
Total	<u>\$34,400</u>

** This cost covers the lease agreement with open lands to purchase and develop a 3-acre parcel into a fully adaptive natural park environment

ADMINISTRATION

Department Purpose

The purpose of the Parks & Recreation Administration Department is to manage all aspects of the Village's Parks and Recreation amenities and Community Events. The Director of Parks and Recreation is responsible for the Recreation Programs, Aquatic Center and Community Events.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	2	2	2	1
Part-Time	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
113,263	175,059	177,988	Taxes	134,832	138,127
760	857	850	Interest Income	850	850
20,202	4,602	5,825	Miscellaneous	3,600	4,100
134,225	180,518	184,663	Total Revenues	139,282	143,077

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
31,203	102,087	111,723	Personnel Services	119,757	122,152
7,463	15,254	17,225	Contractual Services	20,025	19,525
296	746	1,600	Commodities	1,400	1,400
38,962	118,087	130,548	Total Expenditures	141,182	143,077

95,263	62,431	54,115	Source (Use) of Cash	(1,900)	0
---------------	---------------	---------------	-----------------------------	----------------	----------

Significant Changes

- Funding is provided for the promotion of the Recreation & Public Information Manager to the Assistant Parks & Recreation Director.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PARKS AND RECREATION FUND						
ADMINISTRATION						
REVENUES						
11-10-00-1-3017	PROPERTY TAXES-PARK & REC	175,059	177,988	89,336	177,988	138,127
11-10-00-6-3810	INTEREST INCOME	857	850	308	625	850
11-10-00-7-3820	FACILITY RENTAL INCOME	2,650	3,500	1,925	2,800	3,500
11-10-00-7-3825	SECURITY FEE	212	325	412	600	600
11-10-00-7-3830	DONATIONS	1,740	500	-	-	-
11-10-00-5-3805	GRANTS	-	1,500	-	-	-
TOTAL REVENUES		180,518	184,663	91,981	182,013	143,077

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
EXPENDITURES						
PERSONNEL SERVICES						
11-10-00-1-4010	SALARIES	85,786	93,712	46,628	93,256	102,563
11-10-00-1-4040	IMRF	10,013	10,842	5,395	10,790	11,743
11-10-00-1-4090	FICA MATCHING	6,288	7,169	3,423	6,846	7,846
TOTAL PERSONNEL SERVICES		102,087	111,723	55,446	110,892	122,152
CONTRACTUAL SERVICES						
11-10-00-3-4353	TELEPHONE-CELL PHONE	831	600	672	1,000	1,300
11-10-00-3-4357	PRINTING/COPYING	7,222	7,500	6,402	7,450	8,000
11-10-00-3-4360	PROCESSING FEES	1,565	2,000	1,118	1,800	2,500
11-10-00-3-4361	DUES	843	1,725	605	1,725	1,725
11-10-00-3-4365	PROFESSIONAL DEVELOPMENT	4,793	5,400	2,957	3,500	6,000
TOTAL CONTRACTUAL SERVICES		15,254	17,225	11,754	15,475	19,525
COMMODITIES						
11-10-00-5-4561	OFFICE SUPPLIES	167	400	304	400	400
11-10-00-5-4595	OTHER CHARGES	579	1,200	-	-	1,000
TOTAL COMMODITIES		746	1,600	304	400	1,400
TOTAL EXPENDITURES		118,087	130,548	67,504	126,767	143,077
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		62,431	54,115	24,477	55,246	(1,900)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Property Taxes
Account Number: 11-10-00-1-3017

This account is used to record the parks and recreation property tax levy. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower.

Administration forecasts **\$134,832** for Fiscal Year 2016. This represents a **\$43,156 decrease** from Fiscal Year 2015. The Village is anticipating a 0% increase in the property tax levy. However, a portion of the property General Fund property tax levy allocated to the Administration Department has been re-allocated to the Park Maintenance Department to fund the Park Maintenance function.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Interest Income
Account Number: 11-10-00-6-3810

This account is used to record the interest income received on the Parks & Recreation Fund money market account.

Administration forecasts **\$850** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Facility Rental Income
Account Number: 11-10-00-7-3820

This account is used to record the rental income received from facility rentals at the Village Hall barn or the community room at the Aquatic Center.

Administration forecasts **\$3,000** for Fiscal Year 2016. This represents a **\$500 decrease** from Fiscal Year 2015. The primary reason for the decrease is based on estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Security Fee
Account Number: 11-10-00-7-3825

This account is used to record the security fee received for security personnel assigned to facility rentals at the Village Hall barn or the community room at the Aquatic Center. Security services are provided by Village staff.

Administration forecasts **\$600** for Fiscal Year 2016. This represents a **\$275 increase** from Fiscal Year 2015. The primary reason for this decrease is based upon estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Donation Revenue
Account Number: 11-10-00-7-3830

This account is used to record donations received to support Parks and Recreation programs.

Administration forecasts \$0 for Fiscal Year 2016. This represents a **\$500 decrease** from Fiscal Year 2015. The primary reason for this decrease is based upon estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Grant Revenue
Account Number: 11-10-00-5-3805

This account is used to record grants received to support Parks and Recreation programs.

Administration forecasts \$0 for Fiscal Year 2016. This represents a **\$1,500 decrease** from Fiscal Year 2015. The primary reason for this decrease is based upon estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Salaries
Priority: High
Account Number: 11-10-00-1-4010

This account is used to pay the salaries of the employees allocated to the Parks and Recreation – Administration Department as follows:

Director of Parks & Recreation - 60%
Assistant Director of Parks & Recreation - 40%

Administration requests **\$100,552** for Fiscal Year 2016. This represents a **\$6,840 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation & Public Information Manager to the Assistant Director of Parks & Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: IMRF
Priority: High
Account Number: 11-10-00-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in Parks and Recreation. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Administration requests **\$11,513** for Fiscal Year 2016. This represents a **\$671 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation & Public Information Manager to the Assistant Director of Parks & Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: FICA Matching
Priority: High
Account Number: 11-10-00-1-4090

This account represents the employers' portion of FICA for the Parks & Recreation employees. The amount due is 7.65% of salaries.

Administration requests **\$7,692** for Fiscal Year 2016. This represents a **\$523 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan and the promotion of the Recreation & Public Information Manager to the Assistant Director of Parks & Recreation.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Telephone - Cell Phone
Priority: High
Account Number: 11-10-00-3-4353

This account is used for the business-related cellular telephone service for the Parks and Recreation employees.

Administration requests **\$1,200** for Fiscal Year 2016. This represents a **\$600 increase** from Fiscal Year 2015. The reason for this increase is due to increased cell phones within the Parks & Recreation Department including the Director of Parks & Recreation, the Assistant Director of Parks & Recreation, and the Parks Crew Leader.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Printing / Copying
Priority: High
Account Number: 11-10-00-3-4357

This line item is used to fund the printing, copying, and postage associated with the Parks and Recreation program brochures. The following brochures are planned for Fiscal Year 2016:

Summer Brochure	\$2,200 (Cost share with Aquatics Fund)
Newsletters	\$6,500
Postcard	\$1,000 (Craft Show and Tree Lighting)
Total	<u>\$9,700</u>

Administration requests **\$9,700** for Fiscal Year 2016. This represents a **\$2,200 increase** from Fiscal Year 2015. The reason for the increase is higher printing costs and a portion of the newsletter printing had been budgeted in the General Fund - Administration Department account number 01-10-10-3-4357 in prior years. In Fiscal Year 2016, we will continue with 6 community newsletters and 1 summer recreation brochure in addition to utilizing online information and weekly e-blasts to allow for more current and timely information delivery.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Processing Fees
Priority: High
Account Number: 11-10-00-3-4360

This line item is used to fund the processing fees related to the ActiveNet software.

Administration requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Dues
Priority: Medium
Account #: 11-10-00-3-4361

This line item is used to fund dues to professional organizations in the Parks and Recreation field. Memberships in professional organizations are essential as the Village expands and improves its recreational programming.

Illinois Association of Park Districts (IAPD) - Agency Fee	\$600
Illinois Parks & Recreation Association (IPRA) - Director of Parks & Recreation	\$260
Illinois Parks & Recreation Association (IPRA) - Asst. Director of Parks & Rec.	\$260
Illinois Parks & Recreation Association (IPRA) - Park Maintenance Crew Leader	\$260
Red Cross	\$190
Midwest Institute of Park Executives (MIPE)	\$25
National Recreation & Parks Association (NRPA)	\$130
Total	<u>\$1,725</u>

Administration requests **\$1,725** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Professional Development
Priority: High
Account Number: 11-10-00-3-4365

This account is used to pay for professional development classes and conferences for the Parks and Recreation staff. This line item includes the following continuing education opportunities:

Illinois Parks and Recreation Association Annual Conference	
Director of Parks & Recreation	\$300
Assistant Director of Parks & Recreation	\$300
Special Park District Forum	
Chief Operating Officer	\$2,400
Director of Parks & Recreation	<u>\$2,400</u>
Total	<u><u>\$5,400</u></u>

Administration requests **\$5,400** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Office Supplies
Priority: High
Account Number: 11-10-00-5-4561

This account is used to pay for office supplies to support all divisions of the Parks and Recreation Fund.

Administration requests **\$400** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: ADMINISTRATION
Description: Other Charges
Priority: High
Account Number: 11-10-00-5-4595

This account is used to pay for other miscellaneous charges to support all divisions of the Parks and Recreation Fund.

Administration requests **\$1,000** for Fiscal Year 2016. This represents a **\$200 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon estimated actual results from Fiscal Year 2015.

RECREATION PROGRAMS

Department Purpose

The Village of Hawthorn Woods' Recreation Department strives to inspire community involvement for citizens of all ages by enabling access to fitness as well as healthy activities, special events, recreational amenities, natural exploration, cultural events and outdoor adventures.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	8	8	15	2
• Department Head position is allocated in P&R Admin				

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
88,185	27,759	64,396	Programs	70,699	74,950
88,185	27,759	64,396	Total Revenues	70,699	74,950

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
50,073	33,787	44,055	Programs	45,163	56,213
50,073	33,787	44,055	Total Expenditures	45,163	56,213
38,112	(6,028)	20,341	Source (Use) of Cash	25,536	18,737

Significant Changes

- There are no significant changes in the Recreation Programs Fiscal Year 2016 budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
RECREATION PROGRAMS						
REVENUES						
11-20-20-4-3630	EARLY CHILDHOOD PROGRAMS	378	3,470	530	800	4,500
11-20-21-4-3630	YOUTH PROGRAMS	14,139	29,600	23,532	31,000	36,500
11-20-22-4-3630	ATHLETICS PROGRAMS	8,405	18,420	3,670	7,500	21,000
11-20-23-4-3630	TEEN PROGRAMS	-	1,350	-	-	1,350
11-20-25-4-3630	YOUNG AT HEART PROGRAMS	600	1,528	750	1,000	3,100
11-20-26-4-3630	HEALTH AND FITNESS PROGRAMS	3,990	8,140	2,953	6,000	6,500
11-20-28-4-3630	ADULT PROGRAMS	247	1,888	410	600	2,000
11-20-29-4-3630	DANCE PROGRAMS	-	-	-	-	-
TOTAL REVENUES		27,759	64,396	31,845	46,900	74,950
EXPENDITURES						
11-20-20-5-4561	EARLY CHILDHOOD EXPENSE	206	975	499	600	3,375
11-20-21-5-4561	YOUTH EXPENSE	23,884	18,107	1,338	23,250	27,375
11-20-22-5-4561	ATHLETICS EXPENSE	6,257	14,857	826	563	15,750
11-20-23-5-4561	TEEN EXPENSE	-	1,250	-	-	1,013
11-20-25-5-4561	YOUNG AT HEART EXPENSE	909	1,188	307	750	2,325
11-20-26-5-4561	HEALTH AND FITNESS EXPENSE	2,531	6,122	1,217	2,189	4,875
11-20-28-5-4561	ADULT EXPENSE	-	1,556	-	100	1,500
11-20-29-5-4561	DANCE EXPENSE	-	-	-	-	-
TOTAL EXPENDITURES		33,787	44,055	4,187	27,452	56,213
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(6,028)	20,341	27,658	19,448	18,737

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: RECREATION PROGRAMS
Division: Early Childhood
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-20-4-3630
Expenses - 11-20-20-5-4561

Our early childhood programs are designed for children up to age six. Many classes include moms/dads while other classes offer independent activities. Offerings include physical activities, culinary experiences, language and creative opportunities.

The early childhood programs will feature new programming that will build on and expand areas of interest taken from area residents. This is an important service group as is indicated by multiple child/grandparent classes. It is this group, if pleased with the quality of our class offerings, that will return time and again for future recreation activities as their children grow, establishing a solid customer base.

Early Childhood forecasts a net profit of **\$1,752** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Little Chefs	\$648	\$300	\$348
Tumbling	\$1,440	\$1,080	\$360
Parent/Tot Art	\$648	\$300	\$348
Parent/Tot Music	\$648	\$300	\$348
Parent/Tot Fine Motor	\$648	\$300	\$348
Total	\$4,032	\$2,280	\$1,752

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: RECREATION PROGRAMS
Division: Youth
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-21-4-3630
Expenses - 11-20-21-5-4561

Youth activities and programs are designed for children ages 6 to 12. Fiscal Year 2015 proved to be a successful year for our Woodchuck Summer Camp with extensive growth in registrations. The budget has been adjusted to reflect this growth to remain consistent in 2016. Activities include both creative and physical offerings. Our youth classes stress small manageable class sizes with great student to instructor ratios for creating fun and exciting quality learning experiences.

This youth age group of 6 to 12 years old is the core element in generating recreationally related revenue.

Youth forecasts a net profit of **\$16,356** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Woodchucks Preschool	\$16,000	\$8,500	\$7,500
Woodchucks Advanced	\$12,000	\$5,500	\$6,500
Stampin' Up Craft Classes	\$500	\$375	\$125
Craft Classes	\$500	\$375	\$125
Chess	\$1,200	\$900	\$300
Babysitting/CPR/First Aid	\$1,000	\$300	\$700
Dance	\$3,200	\$2,400	\$800
Music Lessons	\$1,225	\$919	\$306
Total	\$35,625	\$19,269	\$16,356

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: RECREATION PROGRAMS
Division: Athletics
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-22-4-3630
Expenses - 11-20-22-5-4561

Our athletics department offers activities and sports activities for youth and adults. Sports camps and clinics are also offered for boys and girls starting as early as 2 years old. The Village of Hawthorn Woods will also move towards the creation of sport specific clubs to develop partnerships that offer training and competitive events such as hosting a potential 5k fun run/walk each year. Additionally, we will continue to seek out vendors who can provide these classes as turnkey operations.

Athletics forecast a net profit of **\$4,794** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Sports R Us	\$2,736	\$2,052	\$684
Lacrosse Camp	\$3,300	\$2,205	\$1,095
Junior Golf	\$1,300	\$1,200	\$100
Junior Tennis	\$1,800	\$1,600	\$200
Youth Soccer	\$7,500	\$5,625	\$1,875
5K/Fun Run	\$1,400	\$800	\$600
Youth Volleyball	\$960	\$720	\$240
Total	\$18,996	\$14,202	\$4,794

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: PROGRAMS
Division: Teen
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-23-4-3630
Expenses - 11-20-23-5-4561

Our Teen programs are open to teens in grades 6 through 12. Movie nights, trips, volunteer service projects, fitness and exercise classes, poetry and reading clubs will be held throughout the year. Where possible to meet the demands of this age group, the Village of Hawthorn Woods will partner with private and public organizations to enhance and broaden available leisure experiences.

We will approach teens by involving them early and sustaining their interest through High School. Where possible and appropriate, age specific programs such as Jr. High and Sr. High will be marketed and conducted.

Teen forecasts a net profit of **\$100** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Trips	\$800	\$600	\$200
Arts (Poetry/Drama)	\$550	\$450	\$100
Community Service Projects	\$0	\$200	-\$200
Total	\$1,350	\$1,250	\$100

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: PROGRAMS
Division: Young at Heart
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-25-4-3630
Expenses - 11-20-25-5-4561

The Village of Hawthorn Woods offers a diversified recreational program for mature adults, age 60 and over who are young at heart. These active life experienced individuals are invited to participate in many interesting activities. Some of these activities include: bingo, playing cards, luncheons, workshops, crafts, dance and fitness classes as well as special events. Participants should be self-maintained, as no medical services are available on site. Whether meeting new friends, playing cards, talking over the good old times, creating new memories or participating in many interesting and fun-filled activities, all mature adults who are Young at Heart are encouraged to join in. The senior monthly lunches have been a popular event. Revenue is generated from community partners who sponsor these events. Expenses are minimized through volunteer monthly speakers.

Young at Heart forecasts a net profit of **\$630** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Driver Safety	\$378	\$290	\$88
Trip	\$840	\$720	\$120
Workshops	\$150	\$138	\$12
Seated Fitness	\$160	\$40	\$120
Walking Group	\$200	\$150	\$50
Book Nook	\$0	\$0	\$0
Monthly Lunches	\$900	\$660	\$240
Total	\$2,628	\$1,998	\$630

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: PROGRAMS
Division: Health and Fitness
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-26-4-3630
Expenses - 11-20-26-5-4561

Most health and fitness classes are designed for adults; however, many classes are open to youths age 12 and up. Classes may include: Zumba, Yoga, cardio, Salsa, Pilates, Tai Chi, Boot Camp, and much more. Health and Fitness classes are a great way to stay in shape, make new friends and have fun working out. Convenient daytime and evening schedules will be offered. The Village of Hawthorn Woods will utilize its own facilities and those of its partners to produce and conduct these programs. Once quality and consistency in programming is established, registrants for health and fitness classes are extremely loyal and relate to their instructor. Our goal is to recruit trained, certified and solid instructors who can assist in both building the size of their classes and retaining their participants from session to session.

Health and Fitness forecast a net profit of **\$1,542** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Zumba	\$1,900	\$1,425	\$475
Boot Camp	\$350	\$250	\$100
Fencing	\$2,500	\$1,875	\$625
Yoga/Pilates	\$1,280	\$960	\$320
Nutrition Classes	\$90	\$68	\$22
Total	\$6,120	\$4,578	\$1,542

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: PROGRAMS
Division: Adults
Description: Revenue / Expense
Priority: Medium
Account Number: Revenues - 11-20-28-4-3630
Expenses - 11-20-28-5-4561

A variety of classes and activities are offered year round for adults age 18 and up. Programs include craft classes, educational workshops, special interest classes, dance, music lessons, informative lectures and outings. We will attempt to offer something for everyone. Adult content programming celebrates creativity both individually and through collective group classes and activities. Its purpose is to encourage, promote, teach and inform participants in Hawthorn Woods and surrounding communities. Three criteria have been established: Outreach, Education and Skill Enhancement. All activities shall be evaluated on their ability to involve new participants, educate those involved and to whatever extent possible, offer a public showcase for the newly acquired or developed skills of our registrants.

Adults forecast a net profit of **\$362** in Fiscal Year 2016.

	Projected Revenue	Expense	Net Profit/Loss
Stampin' Up Crafts	\$248	\$186	\$62
Women's Self Defense	\$500	\$500 *	\$0
Various Workshops	\$240	\$180	\$60
Cooking Classes (HWCC)	\$960	\$720	\$240
Total	\$1,948	\$1,586	\$362

* Note - Does not include additional Police Department overtime, which is funded in the Police Department.

PARK MAINTENANCE

Department Purpose

The purpose of the Parks Maintenance Department is to maintain all Village parks and parks facilities, including landscape maintenance, ball field/turf maintenance, playground maintenance and playground safety inspections.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	2	3	3	3
Seasonal	2	1	1	0.75
Summer	4	4	4	1

• Department Head position is allocated in Parks & Rec.

Revenues

Actual Fiscal Year Ended 12/31/2012	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	-	Property Taxes	120,933	120,933
35,483	31,320	34,500	Fees	32,000	34,000
35,483	31,320	34,500	Total Revenues	152,933	154,933

Expenditures

Actual Fiscal Year Ended 12/31/2012	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
119,364	142,769	230,519	Personnel Services	233,487	237,378
275	2,011	24,050	Contractual Services	26,700	26,700
32,078	60,224	35,500	Commodities	33,500	34,500
-	1,537	6,000	Capital Outlay	5,000	5,000
151,717	206,541	296,069	Total Expenditures	298,687	303,578

(116,234)	(175,221)	(261,569)	Source (Use) of Cash	(145,754)	(148,645)
-----------	-----------	-----------	-----------------------------	-----------	-----------

Significant Changes

- The Field Lease rental fees are insufficient to fund the Park Maintenance function. Therefore, a portion of the property tax levy has been allocated to the Park Maintenance function to support the operations.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PARK MAINTENANCE						
REVENUES						
11-40-00-1-3017	PROPERTY TAXES-PARK MAINT	-	-	-	-	120,933
11-40-00-7-3630	FIELD LEASE	31,320	34,500	23,000	31,000	32,000
TOTAL REVENUES		31,320	34,500	23,000	31,000	152,933
EXPENDITURES						
PERSONNEL SERVICES						
11-40-00-1-4010	SALARIES	102,316	160,660	77,464	154,928	163,332
11-40-00-1-4011	SEASONAL SALARIES	12,106	15,360	-	15,360	15,360
11-40-00-1-4012	SUMMER SEASONAL	5,904	16,320	2,278	16,320	16,320
11-40-00-1-4020	OVERTIME	-	2,600	-	-	2,600
11-40-00-1-4040	IMRF	13,399	20,666	9,051	20,666	20,758
11-40-00-1-4090	FICA MATCHING	9,044	14,913	6,088	14,913	15,117
TOTAL PERSONNEL SERVICES		142,769	230,519	94,881	222,187	233,487
CONTRACTUAL SERVICES						
11-40-00-3-4371	PUBLIC PARK UTILITIES	2,011	1,200	468	1,050	1,200
11-40-00-3-4372	ISLAND MAINTENANCE	-	18,000	4,320	17,000	18,000
11-40-00-3-4373	POND MAINTENANCE	-	4,850	-	3,500	5,000
11-40-00-3-4374	WETLAND MAINTENANCE	-	-	-	2,500	2,500
TOTAL CONTRACTUAL SERVICES		2,011	24,050	4,788	24,050	26,700
COMMODITIES						
11-40-00-5-4571	FIELD/TURF MAINT SUPPLIES	46,381	18,000	5,584	12,000	16,000
11-40-00-5-4572	BUILD/GROUND MAINT SUPPLIES	12,531	9,000	3,700	8,500	9,000
11-40-00-5-4573	PLAYGROUNDS MAINT SUPPLIES	1,312	6,000	-	3,000	6,000
11-40-00-5-4578	UNIFORMS/SAFETY GEAR	-	2,500	884	2,000	2,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
TOTAL COMMODITIES		60,224	35,500	10,168	25,500	33,500	34,500
CAPITAL OUTLAY							
11-40-00-8-4895	LANDSCAPE IMPROVEMENTS	1,537	6,000	1,500	4,500	5,000	5,000
TOTAL CAPITAL OUTLAY		1,537	6,000	1,500	4,500	5,000	5,000
TOTAL PARK MAINTENANCE		206,541	296,069	111,337	276,237	298,687	303,578
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(175,221)	(261,569)	(88,337)	(245,237)	(145,754)	(148,645)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS & RECREATION FUND
Department: PARK MAINTENANCE
Description: Property Taxes
Account Number: 11-40-00-1-3017

This account is used to record the parks and recreation property tax levy. The Village of Hawthorn Woods is subject to the PTELL (Property Tax Extension Limitation Law) that restricts the increase in the property tax rate by each year to 5% or CPI, whichever is lower.

Park Maintenance forecasts **\$120,933** for Fiscal Year 2016. This represents a **\$120,933 increase** from Fiscal Year 2015. This new allocation of the property tax levy to the Parks Maintenance fund represents an estimate of the property taxes collected from the new construction growth experienced in Fiscal Year 2015 (\$78,600) plus an allocation of the property taxes from the Administration department (\$42,333).

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Field Lease
Account Number: 11-40-00-7-3630

Park Maintenance forecasts **\$32,000** for Fiscal Year 2016. This represents a **\$2,500 decrease** from Fiscal Year 2015. This is due to two less renters than anticipated. Use of Heritage Oaks soccer fields should prevent any further decline in field lease revenue. Beginning in 2017, we should show an increase.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Salaries
Priority: High
Account Number: 11-40-00-1-4010

This account is used to pay the salaries of the employees allocated to the Park Maintenance Department, as follows:

Maintenance Crew Leader of Parks -100%
Maintenance Specialist of Parks - 100%
Maintenance Specialist of Parks - 100%

Park Maintenance requests **\$163,332** for Fiscal Year 2016. This represents a **\$2,672 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Seasonal Salaries
Priority: High
Account Number: 11-40-00-1-4011

This account is used for the salaries of the Park Maintenance seasonal employees. The account provides for one (1) seasonal employee from March 1 to October 31.

Park Maintenance requests **\$15,360** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Summer Seasonal Salaries
Priority: High
Account Number: 11-40-00-1-4012

This account is used for the salaries of the Park Maintenance Summer Seasonal employees. This account provides for four summer employees from May 15 to August 15.

Park Maintenance requests **\$16,320** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Overtime
Priority: High
Account Number: 11-40-00-1-4020

This account represents the overtime expenses of the Park Maintenance employees.

Park Maintenance requests **\$2,600** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: IMRF
Priority: High
Account Number: 11-40-00-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in Parks Maintenance. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Park Maintenance requests **\$20,758** for Fiscal Year 2016. This represents a **\$92 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: FICA Matching
Priority: High
Account Number: 11-40-00-1-4090

This account represents the employers' portion of FICA for all Park Maintenance employees. The amount due is 7.65% of salaries.

Park Maintenance requests **\$15,117** for Fiscal Year 2016. This represents a **\$204 increase** from Fiscal Year 2015. The primary reason for the increase is the reflection of employee progression in the Village's approved compensation plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Park Public Utilities
Priority: High
Account Number: 11-40-00-3-4371

This account is used to pay for the electric bills and sewer service bills for the pavilions at Heritage Oaks Parks (2) and Community Park (1).

Park Maintenance requests **\$1,200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Island Maintenance
Priority: High
Account Number: 11-40-00-3-4372

This account is used to pay for the maintenance and upkeep of traffic islands on cul-de-sacs located through out the Village of Hawthorn Woods.

Park Maintenance requests **\$18,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. We will continue to use a contractual vendor to maintain, weed, fertilize and mow 44 islands located on cul-de-sacs in the Village of Hawthorn Woods. The cost saved in terms of fuel, equipment, labor, purchase of supplies and materials will justify this expense.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Pond Maintenance
Priority: High
Account Number: 11-40-00-3-4373

This account is used to pay for the treatment of ponds located in Heritage Oaks Park, Rambling Hills Park and Copperfield Park by a contractual vendor.

Park Maintenance requests **\$5,000** for Fiscal Year 2016. This represents a **\$150 increase** from Fiscal Year 2015. In 2015, a new program was implemented to monitor and maintain good water quality and institute algae control measures. In 2016, this program will expand to include pond maintenance and environmental preservation measures at Heritage Oaks, Copperfield and Rambling Hills Parks. These efforts will primarily control invasive vegetation and algae growth.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Wetland Maintenance
Priority: High
Account Number: 11-40-00-3-4374

This account is used to pay for environmental stewardship measures on natural open space and wetland/marsh areas owed, leased, and operated by the Village of Hawthorn Woods.

Park Maintenance requests **\$2,500** for Fiscal Year 2016. This represents a **\$2,500 increase** from Fiscal Year 2015. This increase is to hire certified contractors to assist with routine annual maintenance measures.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Ball Field / Turf Maintenance Supplies
Priority: High
Account Number: 11-40-00-5-4571

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's ball fields.

This account pays for all materials associated with maintaining all elements of the park system such as:

- Top dressing/over seeding
- Ball field prep
- Turf maintenance
- Ball field equipment
- Insect control

Park Maintenance requests **\$16,000** for Fiscal Year 2016. This represents a **\$2,000 decrease** from Fiscal Year 2015. The decrease is due to opening the fields at Heritage Oaks for soccer.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Building/Grounds Maintenance Supplies
Priority: High
Account Number: 11-40-00-5-4572

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's municipal buildings and grounds within the Village parks.

This account pays for all materials associated with maintaining all elements of the municipal park buildings and grounds such as:

Restrooms
Gazebos
Mechanical Rooms
Irrigation Systems
Outdoor Lighting
Cleaning/Restroom Supplies

Park Maintenance requests **\$9,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Playground Maintenance Supplies
Priority: High
Account Number: 11-40-00-5-4572

This account is used to purchase all maintenance supplies and materials that are needed to maintain the Village's playground equipment.

This account pays for all materials associated with maintaining all elements of the park system such as:

Parts for playground repairs
Mulch and playground safety surfacing
Inspections

Park Maintenance requests **\$6,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Uniforms/Safety Gear
Priority: High
Account Number: 11-40-00-5-4578

This account is used to fund uniforms for the Park Maintenance employees and the purchase of T-shirts, sweatshirts, coats, boot reimbursements, safety vests, goggles, etc.

Park Maintenance requests **\$2,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARKS AND RECREATION FUND
Department: PARK MAINTENANCE
Description: Landscape Improvements
Priority: High
Account Number: 11-40-00-8-4895

This line item is used for any capital improvements that are to be funded in the parks. Included in this account are tree, shrub and herbaceous plant replacements as well as any improvements such as paving paths and new signs.

Park Maintenance requests **\$5,000** for Fiscal Year 2016. This represents a **\$1,000 decrease** from Fiscal Year 2015. This is a result of a completion of park repairs at Highview, Heather Highlands, Rambling Hills, Woodland, Heritage Oaks, and Community Parks. Scheduled landscape improvement will be targeted in 2016 at Acorn Acres and Brierwoods Park. New park landscaping in Hawthorn Hills, Hawthorn Trails, and the Stonebridge subdivision parks will be addressed in development agreements.

PARK DONATION FUND

Department Purpose

This fund accounts for Park Donations and capital improvements at the parks. The Park Donation revenues are pledged for payment of the Aquatic Center Revenue Bonds.

Personnel

	Year End Actual			Proposed
	2013	2014	2015	2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	-	Interest	-	-
3,219	87,199	270,763 *	Park Donations	186,498	186,498
3,219	87,199	270,763	Total Revenue	186,498	186,498

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
442	-	-	Capital Outlay	-	-
442	-	-	Total Expenditures	-	-
-	(90,000)	(270,763)	Transfer to Aquatic Debt	(256,760)	(256,560)
2,777	(2,801)	-	Net Change in Fund Balance	(70,262)	(70,062)
3,097	296	296	Fund Balance as of 12/31	(69,966)	(140,028)

Significant Changes

* Actual park donation was significantly higher (projected \$533,505) than budgeted (\$270,763) in Fiscal Year 2015. Park donation revenue is forecasted for 66 new homes planned for construction in Fiscal Year 2016.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
PARK DONATION FUND						
REVENUES						
PARK DONATIONS						
10-00-00-7-3830	PARK DONATIONS	86,537	270,763	39,757	533,505	186,498
TOTAL PARK DONATIONS		86,537	270,763	39,757	533,505	186,498
PARK IMPROVEMENTS						
10-10-00-3-4379	DONATIONS-PARK BENCHES	350	-	-	-	-
10-10-00-3-4380	DONATIONS-MEMORIAL TREES	300	-	-	-	-
TOTAL PARK IMPROVEMENTS		650	-	-	-	-
INTEREST INCOME						
10-00-00-6-3810	INTEREST INCOME	12	-	2	2	-
TOTAL INTEREST INCOME		12	-	2	2	-
TOTAL REVENUES		87,199	270,763	39,759	533,507	186,498
EXPENDITURES						
CAPITAL OUTLAY						
10-00-00-8-4894	EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-

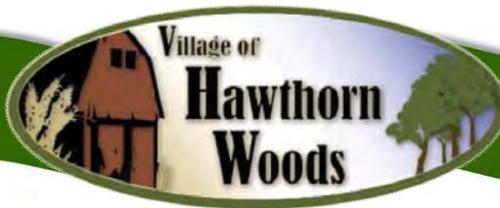
**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: PARK DONATION FUND
Description: Park Donation Revenue
Priority: High
Account Number: 10-00-00-7-3830

This account represents the park donation revenue required by Village Ordinance for the construction of new homes in the Village. All park donation revenue is pledged as the primary funding source for repayment of the 2011 Aquatic Center Revenue Bonds.

Stonebridge (12 homes @ \$1,500)	\$18,000
Hawthorn Hills (36 homes @ \$1,300)	\$46,800
Countryside Meadows-Orleans (9 homes @ \$2,795)	\$25,155
Thornfield Meadows (1 homes @ \$10,727)	\$10,727
Future Developments (8 homes @ \$10,727)	\$85,816
Total	<u>\$186,498</u>

Park Donation Fund forecasts **\$186,498** for Fiscal Year 2016. This represents a **\$84,265 decrease** from Fiscal Year 2015. The primary reason for the decrease is related to the Stonebridge development. In the Fiscal Year 2015 budget, the Stonebridge park donations were forecasted at \$10,727 per lot. However, due to a park land donation which partially fulfilled the park donation requirement, the cash park donation due per lot is \$1,500. Park donation revenue will vary from year to year, based upon new home construction.



MOTOR FUEL TAX



MOTOR FUEL TAX FUND

Department Purpose

The purpose of the Motor Fuel Tax Fund is to account for restricted revenues and expenses related to the State Motor Fuel Tax Allotment.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	2	1.5	0	1.5
Part-Time	0	0	0	0

• Street Maintenance positions headcount are allocated in Public Works.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
229,615	264,632	186,210	Taxes	182,379	182,379
968	1,079	1,000	Interest	1,000	1,000
230,583	265,711	187,210	Total Revenues	183,379	183,379

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
44,570	47,602	80,474	Personnel Services	87,092	88,834
79,043	52,300	138,500	Contractual Services	128,500	129,000
77,143	96,262	111,000	Commodities	101,000	114,000
200,756	196,164	329,974	Total Expenditures	316,592	331,834

29,827	69,547	(142,764)	Net Change in Fund Balance	(133,213)	(148,455)
498,995	568,542	425,778	Fund Balance as of 12/31	292,565	144,111

Significant Changes

- The 2016 budget forecasts a \$3,831 reduction in the MFT Allotment based upon the IML estimates.
- The 2016 budget includes a decrease of \$10,000 for pavement markings.
- The 2016 budget includes \$3,000 additional funding for road patch materials.
- The 2016 budget includes a decrease of \$13,000 for salt and deicers

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
MOTOR FUEL TAX FUND						
REVENUES						
TAXES						
28-00-00-1-3097	MOTOR FUEL TAX ALLOTMENT	264,632	186,210	92,819	185,638	182,379
TOTAL TAXES		264,632	186,210	92,819	185,638	182,379
INTEREST INCOME						
28-00-00-6-3810	INTEREST INCOME	1,079	1,000	450	900	1,000
TOTAL INTEREST INCOME		1,079	1,000	450	900	1,000
TOTAL REVENUES		265,711	187,210	93,269	186,538	183,379

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
MOTOR FUEL TAX FUND						
EXPENDITURES						
PERSONNEL SERVICES						
28-00-00-1-4010	SALARIES	40,396	67,500	32,633	65,266	74,588
28-00-00-1-4040	IMRF	4,649	7,810	3,755	7,510	8,540
28-00-00-1-4090	FICA MATCHING	2,557	5,164	2,209	4,418	5,706
TOTAL PERSONNEL SERVICES		47,602	80,474	38,597	77,194	88,834
CONTRACTUAL SERVICES						
28-00-00-3-4150	TRAFFIC SIGNAL MAINTENANCE	2,181	3,500	577	3,500	4,000
28-00-00-3-4151	STREET PATCHING	156	60,000	-	60,000	60,000
28-00-00-3-4152	CRACK SEALING	49,963	50,000	-	50,000	50,000
28-00-00-3-4153	PAVEMENT MARKING	-	25,000	-	4,150	15,000
TOTAL CONTRACTUAL SERVICES		52,300	138,500	577	117,650	129,000
COMMODITIES						
28-00-00-5-4571	ROAD PATCH MATERIALS	1,753	3,000	1,245	6,000	6,000
28-00-00-5-4572	SALT & DE-ICERS	91,147	88,000	72,120	88,000	88,000
28-00-00-5-4573	TRAFFIC SIGNAGE	3,362	20,000	15,042	20,000	20,000
TOTAL COMMODITIES		96,262	111,000	88,407	114,000	114,000
TOTAL EXPENDITURES		196,164	329,974	127,581	308,844	331,834
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		69,547	(142,764)	(34,312)	(122,306)	(148,455)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: Motor Fuel Tax Allotment
Priority: High
Account Number: 28-00-00-1-3097

This account is used to record the revenue related to funds received from the motor fuel tax.

The motor fuel tax allotment is distributed to municipalities in proportion to the municipality's population and the distribution is received on a monthly basis.

The Village uses the Illinois Municipal League (IML) forecast to estimate the Motor Fuel Tax allotment. Based upon the most recent IML data, the per capita Motor Fuel Tax allotment is \$23.80. Therefore, based upon the Village's current population of 7,663, the anticipated Fiscal Year 2016 revenue is \$182,379 ($\$23.80 \times 7,663$).

Motor Fuel Tax forecasts **\$182,379** in revenue from motor fuel tax. This represents a **\$3,831 decrease** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Salaries

Priority: High

Account Number: 28-00-00-1-4010

This account is used to pay the salaries of the employees allocated to Motor Fuel Tax Fund, as follows:

Crew Leader of Streets - 75%

Apprentice Maintenance Specialist of Streets - 75%

Motor Fuel Tax requests **\$73,125** for Fiscal Year 2016. This represents a **\$5,625 increase** from Fiscal Year 2015. The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: IMRF
Priority: High
Account Number: 28-00-00-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for the Motor Fuel Tax Fund. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Motor Fuel Tax requests **\$8,373** for Fiscal Year 2016. This represents a **\$563 increase** from Fiscal Year 2015. The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: FICA Matching
Priority: High
Account Number: 28-00-00-1-4090

This account represents the employers' portion of FICA for the Motor Fuel Tax fund. The amount due is 7.65% of salaries.

Motor Fuel Tax requests **\$5,594** for Fiscal Year 2016. This represents an **\$430 increase** from Fiscal Year 2015. The primary reason for the increase is a reflection of employee progression in the Village's approved compensation plan. In addition, funding is included for the promotion of the Maintenance Specialist of Streets to Crew Leader - Streets.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Traffic Signal Maintenance

Priority: High

Account Number: 28-00-00-3-4150

This account is used to pay for contracted services for traffic signal maintenance.

Motor Fuel Tax requests **\$3,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. Although there is no change recommended for 2016, the Village has two additional signals that we are responsible for maintaining.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Contract- Street Patching Maintenance

Priority: High

Account Number: 28-00-00-3-4151

This account is used to pay for contracted services for street patching.

Motor Fuel Tax requests **\$60,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Contract- Crack Sealing Maintenance

Priority: High

Account Number: 28-00-00-3-4152

This account is used to pay for contracted services for crack sealing.

Motor Fuel Tax requests **\$50,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: Contract- Pavement Markings
Priority: High
Account Number: 28-00-00-3-4153

This account is used to pay for contracted services for pavement markings.

Motor Fuel Tax requests **\$15,000** for Fiscal Year 2016. This represents a **\$10,000 decrease** from Fiscal Year 2015. The decrease is due to the Village opting to use latex paint for lesser traveled roads, in lieu of thermoplastic.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND

Description: Road Patching Materials

Priority: High

Account Number: 28-00-00-5-4571

This account is used to pay for asphalt materials either cold mix or hot mix.

Motor Fuel Tax requests **\$6,000** for Fiscal Year 2016. This represents a **\$3,000 increase** from Fiscal Year 2015. This is primarily because the department is performing more patching in-house.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: Road Salt & Liquid Deicers Supplies
Priority: High
Account Number: 28-00-00-5-4572

This account is used to pay for commodities such as road salt and deicer supplies as needed.

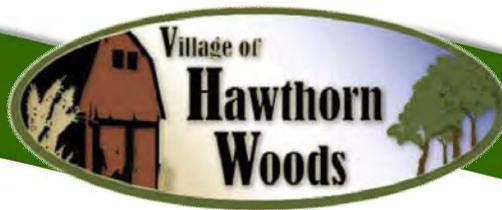
Motor Fuel Tax requests **\$75,000** for Fiscal Year 2016. This represents a **\$13,000 decrease** from Fiscal Year 2015. This is due to the price of salt being lower than in last year's bid for bulk salt.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: MOTOR FUEL TAX FUND
Description: Traffic Signage & Control
Priority: High
Account Number: 28-00-00-5-4573

This account is used to pay for commodities such as traffic sign & traffic control materials.

Motor Fuel Tax requests **\$20,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



AQUATIC CENTER



AQUATIC CENTER FUND

Department Purpose

The Hawthorn Woods Aquatic Center features a six lane 25 yard competition pool with a five foot depth, a separate diving well with a depth of 12 feet with two diving boards, a zero depth pool with two water slides and various spray features for toddlers.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0.4
Seasonal	55	55	55	14

The concession stand has an outdoor picnic area seating for over 75. A community room is available for groups such as homeowners associations and rentals for private functions. The paved parking lot has 176 spaces. The grounds of the Hawthorn Woods Aquatic Center are adorned with trees, natural grasses and flowers. The Aquatic Center has become the central feature of the Village's Park and Recreation programming.

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
289,820	278,434	295,450	Fees	325,865	325,865
104	67	100	Interest	50	50
83,292	694	500	Miscellaneous	500	500
373,216	279,195	296,050	Total Revenues	326,415	326,415

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
169,099	179,205	187,305	Personnel Services	207,430	208,838
111,801	69,494	67,560	Contractual Services	68,670	68,670
31,582	36,135	35,850	Commodities	48,250	48,250
-	-	5,000	Capital Outlay Reserve	2,000	-
312,482	284,834	295,715	Total Expenditures	326,350	325,758

60,734	(5,639)	335	Operating Income (Loss)	65	657
--------	---------	-----	--------------------------------	----	-----

1,826,633	1,783,584	1,783,919	Net Assets as of 12/31	1,783,984	1,784,641
-----------	-----------	-----------	-------------------------------	-----------	-----------

Significant Changes

- No increase in Season Pass rates or Daily Admission rates are budgeted for Fiscal Year 2016.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
AQUATIC CENTER OPERATIONS FUND						
REVENUES						
FEES						
40-00-00-4-3632	SEASON PASSES	114,028	125,000	88,380	91,864	111,065
40-00-00-4-3635	DAILY ADMISSIONS	83,624	80,000	17,492	91,491	91,500
40-00-00-4-3636	SWIM TEAM REVENUE	7,340	8,000	9,422	9,458	9,500
40-00-00-4-3637	SWIM LESSON REVENUE	37,901	37,000	29,898	40,133	40,000
40-00-00-4-3638	PRIVATE SWIM LESSONS	9,335	12,000	3,395	11,610	12,000
40-00-00-4-3639	DIVE CAMP	2,985	2,500	3,685	4,624	4,500
40-00-00-4-3640	CONCESSION SALES	4,770	12,750	8,232	39,300	39,000
40-00-00-4-3641	SCUBA	450	500	150	300	600
40-00-00-4-3642	WATER FITNESS CLASS	1,226	1,500	151	538	1,500
40-00-00-4-3643	LIFEGUARD TRAINING	2,315	1,200	900	900	1,200
40-00-00-4-3644	AQUATIC SPECIAL EVENTS	-	500	-	-	500
40-00-00-4-3645	DAY TIME POOL RENTAL	6,572	6,500	3,615	6,386	6,500
40-00-00-4-3646	AFTER HOUR POOL RENTAL	7,888	8,000	5,138	8,138	8,000
TOTAL FEES		278,434	295,450	170,458	304,742	325,865
INTEREST INCOME						
40-00-00-6-3810	INTEREST INCOME	67	100	12	24	50
TOTAL INTEREST INCOME		67	100	12	24	50
MISCELLANEOUS INCOME						
40-00-00-7-3825	GIFT SHOP REVENUE	177	250	123	200	250
40-00-00-7-3890	MISCELLANEOUS INCOME	463	-	-	-	-
40-00-00-7-3900	REFUND SERVICE CHARGE	54	250	90	170	250
40-00-00-7-3990	TRANSFER FROM OTHER FUNDS	-	-	-	-	-
TOTAL MISCELLANEOUS INCOME		694	500	213	370	500
TOTAL REVENUES		279,195	296,050	170,683	305,136	326,415

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
EXPENSES						
PERSONNEL SERVICES						
40-00-00-1-4010	MANAGERS	60,024	46,500	27,613	66,585	67,000
40-00-00-1-4011	LIFEGUARDS	51,394	60,000	8,050	49,603	50,000
40-00-00-1-4012	CASHIER/ ATTENDANT	13,425	14,000	2,614	11,581	12,000
40-00-00-1-4013	SWIM TEAM/DIVE COACH	1,200	2,700	234	2,473	2,700
40-00-00-1-4014	CONCESSIONS	-	4,000	1,007	7,010	7,000
40-00-00-1-4017	CONCESSIONS MANAGER	-	-	-	7,795	8,000
40-00-00-1-4015	SWIM LESSON INSTRUCTORS	16,588	18,000	152	15,200	15,500
40-00-00-1-4016	AQUA INSTRUCTOR	924	850	-	412	850
40-00-00-1-4019	MAINTENANCE	7,298	22,000	10,604	22,000	23,000
40-00-00-1-4020	OVERTIME	502	1,300	779	817	1,000
40-00-00-1-4021	SEASONAL MAINTENANCE	10,830	-	775	775	-
40-00-00-1-4040	IMRF	4,610	5,000	3,011	6,000	6,071
40-00-00-1-4090	FICA MATCHING	12,410	12,955	3,875	12,730	14,309
TOTAL PERSONNEL SERVICES		179,205	187,305	58,714	202,981	207,430
CONTRACTUAL SERVICES						
40-00-00-3-1430	INSPECTIONS	1,656	2,000	1,225	1,225	2,000
40-00-00-3-4110	SECURITY	1,579	6,500	2,639	5,200	6,500
40-00-00-3-4130	EQUIPMENT RENTAL	319	800	278	500	800
40-00-00-3-4342	SWIM TEAM	546	1,200	401	1,062	1,000
40-00-00-3-4351	MARKETING	2,982	8,000	-	3,000	3,000
40-00-00-3-4353	TELEPHONE	4,003	2,500	2,103	2,700	4,360
40-00-00-3-4360	PROCESSING FEES	7,212	7,500	4,226	9,739	10,000
40-00-00-3-4361	DUES	-	960	-	960	960
40-00-00-3-4362	SALES TAX-CONCESSIONS	-	750	35	2,700	2,700
40-00-00-3-4365	PROFESSIONAL DEVELOPMENT	924	900	740	800	900
40-00-00-3-4371	UTILITIES	42,306	26,000	9,950	26,000	26,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 6 MONTHS		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	ACTUAL		
40-00-00-3-4372	SEWER SERVICE	2,512	5,000	350	5,000	5,000
40-00-00-3-4373	LIABILITY INSURANCE	5,000	5,000	5,000	5,000	5,000
40-00-00-3-4377	EMPLOYEE RECOGNITION	321	250	74	335	250
40-00-00-3-4390	MISCELLANEOUS	134	200	32	200	200
TOTAL CONTRACTUAL SERVICES		69,494	67,560	27,053	64,421	68,670
COMMODITIES						
40-00-00-5-4561	OFFICE SUPPLIES	1,414	1,300	435	1,146	1,000
40-00-00-5-4563	EQUIPMENT	5,100	1,600	1,130	1,400	1,600
40-00-00-5-4566	CHEMICAL SUPPLIES	13,971	12,000	4,461	8,800	12,000
40-00-00-5-4570	MAINTENANCE SUPPLIES	10,501	12,000	7,170	10,135	11,000
40-00-00-5-4575	FIRST AID SUPPLIES	545	500	1,071	1,080	500
40-00-00-5-4576	TRAINING SUPPLIES	1,730	500	1,297	1,500	1,500
40-00-00-5-4578	UNIFORMS	2,742	2,200	1,691	1,715	1,900
40-00-00-5-4579	CONCESSION SUPPLIES	-	5,000	639	17,217	18,000
40-00-00-5-4585	GIFT SHOP EXPENDITURES	216	250	-	150	250
40-00-00-5-4595	SPECIAL EVENTS	-	500	-	-	500
40-00-00-7-3895	CASH OVER/SHORT	(84)	-	(13)	-	-
TOTAL COMMODITIES		36,135	35,850	17,881	43,143	48,250
CAPITAL OUTLAY						
40-00-00-8-4899	CAPITAL REPLACEMENT RESERVE	-	5,000	-	-	2,000
TOTAL CAPITAL OUTLAY		-	5,000	-	-	2,000
TOTAL EXPENSES		284,834	295,715	103,648	310,545	326,350
OPERATING INCOME (LOSS)		(5,639)	335	67,035	(5,409)	657

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Season Pass Revenue
Priority: High
Account Number: 40-00-00-4-3632

The Aquatic Center Season Pass Rates have remained at the same levels since the 2013 Season as shown in the following table:

Aquatic Center Season Pass Rates

	2012	2013	2014	2015	2016
Individual-Resident/Non Resident	\$103/\$154	\$106/\$158	\$106/\$158	\$106/\$158	\$106/\$158
Senior-Resident/Non-Resident	\$77/\$128	\$79/\$132	\$79/\$132	\$79/\$132	\$79/\$132
Family-2 -Resident/Non Resident	\$154/\$256	\$158/\$264	\$158/\$264	\$158/\$264	\$158/\$264
Family-3 -Resident/Non-Resident	\$190/\$308	\$195/\$317	\$195/\$317	\$195/\$317	\$195/\$317
Family-4 -Resident/Non Resident	\$231/\$359	\$238/\$370	\$238/\$370	\$238/\$370	\$238/\$370
Family-5-Resident/Non-Resident	\$272/\$410	\$280/\$422	\$280/\$422	\$280/\$422	\$280/\$422
Add Family Member -Resident/Non Resident	\$62/\$82	\$63/\$84	\$63/\$84	\$63/\$84	\$63/\$84

The proposed Fiscal Year 2016 fee schedule assumes **no increase** from the Fiscal Year 2015 fee schedule, to encourage season pass purchases that may be negatively impacted due to the unseasonably low temperatures experienced during the Summer of 2015.

Aquatic Center forecasts **\$111,065** for Fiscal Year 2016. This represents a **\$13,935 decrease** from Fiscal Year 2015. The cold and rainy summer in Fiscal Year 2015 resulted in lower than expected season pass sales. Therefore, the revenue forecast is conservative for Fiscal Year 2016. We will be instituting an early bird discount during vehicle sticker renewal period, to market the season passes to the Village residents. In addition, in Fiscal Year 2016, we will realize new passes associated with the Hawthorn Hills and Stonebridge housing developments.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Daily Admissions Revenue
Priority: High
Account Number: 40-00-00-4-3635

This account considers only daily admissions to the pool. The daily admission fee schedule is as follows:

Daily Admission	Resident	Non-Resident
Adult	\$8.00	\$10.00
Youth/Senior	\$6.00	\$8.00

Aquatic Center forecasts **\$91,500** for Fiscal Year 2016. This represents a **\$11,500 increase** from Fiscal Year 2015. The proposed Fiscal Year 2016 fee schedule assumes that with a longer operational season than our neighbors, coupled with special times for Activity Pool users during school periods, will allow us to market and gain both resident and non-resident daily admissions.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Swim Team Revenue
Priority: High
Account Number: 40-00-00-4-3636

This account is used to record the revenue related to the swim team.

Aquatic Center forecasts **\$9,500** for Fiscal Year 2016. This represents **\$1,500 increase** from Fiscal Year 2015. With additional training and success, including a second place conference finish, we believe the program will continue to build and appeal to more young athletes.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Swim Lesson Revenue
Priority: High
Account Number: 40-00-00-4-3637

This account is used to record the revenue related to the group swim lessons. Private and semi-private lessons are recorded in account number 40-00-00-4-3638. The group swim lessons continue to grow in popularity. For the 2016 operating season, we will continue to offer weekend classes that has proven to be popular with our patrons.

Aquatic Center forecasts **\$40,000** for Fiscal Year 2016. This represents a **\$3,000 increase** from Fiscal Year 2015. Lessons should continue to grow with warmer weather and the addition of expanded Saturday lessons.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Private Swim Lesson Revenue
Priority: High
Account Number: 40-00-00-4-3638

This account is used to record the revenue related to the private and semi-private swim lessons. Group lessons are recorded in account number 40-00-00-4-3637. The private and semi-private swim lessons continue to grow in popularity.

Aquatic Center forecasts **\$12,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. The success of our group lessons and the addition of popular Saturday lessons have cut into the volume of scheduled private lessons. They continue to be robust, and we expect with the addition of an increase in season passes in the near future this revenue should rebound and continue growing.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Dive Camp Revenue
Priority: High
Account Number: 40-00-00-4-3639

This account is used to record the revenue related to the dive camp.

Aquatic Center forecasts **\$4,500** for Fiscal Year 2016. This represents a **\$2,000 increase** from Fiscal Year 2015. The quality of Dive Lesson instruction contributed to an increase in the program's popularity in 2015 and should sustain participant interest.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Concession Revenue
Priority: High
Account Number: 40-00-00-4-3640

This account records the Concession profit from the Aquatic Center's concessions. In 2015, the Village assumed responsibility for operations of concessions.

Aquatic Center forecasts **\$39,000** for Fiscal Year 2016. This represents a **\$26,250 increase** from Fiscal Year 2015. Initial figures from the 2015 season indicate a higher than anticipated return of revenue despite experiencing poor weather conditions during the first month of pool operations.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: SCUBA Revenue
Priority: High
Account Number: 40-00-00-4-3641

This account records revenue from the SCUBA classes offered at the Aquatic Center.

Aquatic Center forecasts **\$600** for Fiscal Year 2016. This represents a **\$100 increase** from Fiscal Year 2015. With the advent of more moderate temperatures and more open dates, this program should rebound and hit targeted projections.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Water Fitness Class Revenue
Priority: High
Account Number: 40-00-00-4-3642

This account records revenue from the Water Fitness classes offered at the Aquatic Center.

Aquatic Center forecasts **\$1,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. We anticipate continued success with this program with the recruitment of a new certified instructor and implementation of a 10-pass registration program.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Lifeguard Training
Priority: High
Account Number: 40-00-00-4-3643

This account records revenue from the Lifeguard training classes offered at the Aquatic Center.

The Aquatic Center forecasts **\$1,200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. This will be the second year that we will hire and train new lifeguards as our old staff moves on from college and enters the workforce.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Aquatic Special Events
Priority: High
Account Number: 40-00-00-4-3644

This account records revenue from the Special Events offered at the Aquatic Center. These events will be offered as a value added surplus to season pass holders and require payment from general public walk-ins.

Aquatic Center forecasts **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. Fiscal Year 2016 programming will feature a family luau.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Day Time Pool Rental
Priority: High
Account Number: 40-00-00-4-3645

This account records revenue from Day Time Pool Rentals, such as birthday parties held at the Aquatic Center.

Aquatic Center forecasts **\$6,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: After Hour Pool Rental
Priority: High
Account Number: 40-00-00-4-3646

This account records revenue from the after hour pool rentals offered at the Aquatic Center.

Aquatic Center forecasts **\$8,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND

Description: Interest Income

Account Number: 40-00-00-7-3825

This account is used to record the interest income received on the Aquatic Center Fund money market account.

Aquatic Center forecasts **\$50** for Fiscal Year 2016. This represents a **\$50 decrease** from Fiscal Year 2015. The primary reason for the decrease is based on estimated actual results for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Gift Shop Revenue
Priority: High
Account Number: 40-00-00-7-3825

This account records revenue from the Aquatic Center gift shop.

Aquatic Center forecasts **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Refund Service Charge
Priority: High
Account Number: 40-00-00-7-3900

This account records revenue from the 15% cancellation fee which is applied to any participant-initiated request for refund to withdraw from a class or program prior to the start of the first class.

Aquatic Center forecasts **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Personnel Services
Priority: High
Account Number: 40-00-00-1-4010 to 40-00-00-1-4090

These accounts fund the salaries, overtime, IMRF, and FICA matching for all Aquatic Center seasonal staff. The salaries line items are discretely presented by job function.

Aquatic Center requests **\$207,430** for Fiscal Year 2016. This represents a **\$20,125 increase** from Fiscal Year 2015. The primary reason for the increase is based upon the estimated actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Inspections
Priority: High
Account Number: 40-00-00-3-1430

This account includes the following mandatory annual inspection fees:

Fire Extinguisher Maintenance	\$250
Sprinkler Inspection	\$500
Fire Alarm Inspection	\$500
Security Alarm Inspection	\$500
Backflow Inspection	\$250
Total:	<u>\$2,000</u>

Aquatic Center requests **\$2,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Security
Priority: High
Account Number: 40-00-00-3-4110

This account includes the following security related items:

Security Surveillance - Stand Guard	\$500
Strike Guard Lightening System	\$3,420
Illumination/Strobe - Alarm Conditions	\$2,180
Alarm Service Calls (estimate 2 @ \$200)	\$400
Total	<u>\$6,500</u>

Aquatic Center requests **\$6,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Equipment Rental
Priority: Medium
Account Number: 40-00-00-3-4130

This account includes the following items:

Scaffolding Rental (Cleaning Ceiling Fans & Light bulbs)	\$100
Pump Rental	\$100
Miscellaneous Rental	\$200
Scrubber -Floors	\$400
Total	<u>\$800</u>

Aquatic Center requests **\$800** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Swim Team Expense
Priority: High
Account Number: 40-00-00-3-4342

This line item includes the swim team expenses, as follows:

2016 Northern Illinois Swim Conference Membership Fee	\$500
T-Shirts	\$250
Swim	\$200
Miscellaneous	\$50
Total	<u>\$1,000</u>

Aquatic Center requests **\$1,000** for Fiscal Year 2016. This represents a **\$200 decrease** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Marketing
Priority: High
Account Number: 40-00-00-3-4351

This line item includes postage, publishing, printing, copying and advertising for a spring mailing for season passes.

Aquatic Center requests **\$3,000** for Fiscal Year 2016. This represents a **\$5,000 decrease** from Fiscal Year 2015. This cost has decreased due to greater use of electronic/online marketing opposed to print marketing.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Telephone
Priority: High
Account Number: 40-00-00-3-4353

This account includes a telephone reimbursement for the Aquatic Center Manager's business use of her personal cell phone during the seasonal pool operations.

T-1 Line (\$280 x 12 months)	\$3,360
Cell and Business Phone Usage	<u>\$1,000</u>
Total	<u><u>\$4,360</u></u>

Aquatic Center requests **\$4,360** for Fiscal Year 2016. This represents a **\$1,860 increase** from Fiscal Year 2015. The primary reason for the increase is the increased costs assessed by our communication carrier.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Processing Fees
Priority: High
Account Number: 40-00-00-3-4360

This line item is used to fund the processing fees for credit card transactions and activity processing fees through ActiveNet, the Aquatic Center's cloud software.

Aquatic Center requests **\$10,000** for Fiscal Year 2016. This represents a **\$2,500 increase** from Fiscal Year 2015. The primary reason for the increase is the higher than expected concessions sales revenue, which resulted in increased processing fees. This was the first year that the Village accepted credit cards for concessions purchases.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Dues
Priority: Medium
Account Number: 40-00-00-3-4361

This line item is used to fund dues to professional organizations in the Aquatic Center Recreation field. Memberships in professional organizations are essential for staff professional development and access to joint purchasing opportunities. The following dues are requested for Fiscal Year 2016:

IPRA - Aquatic Center Manager	\$260
Red Cross Member Fee	\$700
Total	<u>\$960</u>

Aquatic Center requests **\$960** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Sales Tax-Concessions
Priority: Medium
Account Number: 40-00-00-3-4362

This line item is used to pay the sales taxes collected on sales of concession items. This account was created in Fiscal Year 2015, as a result of the Aquatic Center staff managing the concession operations.

Aquatic Center requests **\$2,700** for Fiscal Year 2016. This represents a **\$1,950 increase** from Fiscal Year 2015. The primary reason for the increase is a result of increased sales revenue.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Professional Development
Priority: High
Account Number: 40-00-00-3-4365

This account is used to pay for professional development classes and conferences for the Aquatics Center staff. This line item includes the following continuing education opportunities:

Illinois Parks & Recreation Association Annual Conference	
Aquatic Center Manager	\$305
2 CPO Certifications	\$250
WSI Training	\$300
Customer Service Training	\$45
Total	<u>\$900</u>

Aquatic Center requests **\$900** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Utilities
Priority: High
Account Number: 40-00-00-3-4371

This account includes year round gas and electric, and XM Radio for the aquatic center.

Electricity	\$10,000
Gas	\$15,575
XM Radio	\$100
ASCAP	\$325
Total	<u>\$26,000</u>

Aquatic Center requests **\$26,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Sewer Service
Priority: High
Account Number: 40-00-00-3-4372

This account includes the cost of the sanitary sewer service at the Aquatic Center.

Aquatic Center requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Liability Insurance
Priority: High
Account Number: 40-00-00-3-4373

This account pays for the liability and workers' compensation insurance for the Aquatic Center.

Aquatic Center requests **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Employee Recognition
Priority: High
Account Number: 40-00-00-3-4377

This line item includes expenses for employee recognition. All Aquatic Center staff are required to attend weekly in-service training. This account provides for incentives related to excellent performance at these training sessions.

Aquatic Center requests **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Misc. Expenses
Priority: High
Account Number: 40-00-00-3-4390

This line item includes miscellaneous expenses.

Aquatic Center requests **\$200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Office Supplies
Priority: High
Account Number: 40-00-00-5-4561

This line item includes all office supplies for the Aquatic Center operations.

Aquatic Center requests **\$1,000** for Fiscal Year 2016. This represents a **\$300 decrease** from Fiscal Year 2015. Purchasing in connection with other Village Departments should result in anticipated savings.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Equipment
Priority: High
Account Number: 40-00-00-5-4563

This line item includes equipment with a value less than \$5,000 necessary for the Aquatic Center operations.

Aquatic Center requests **\$1,600** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Chemical Supplies
Priority: High
Account Number: 40-00-00-5-4566

This line item includes all chemicals necessary for treating the pools at the Aquatic Center.

Aquatic Center requests **\$12,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Maintenance Supplies
Priority: High
Account Number: 40-00-00-5-4570

This line item includes all supplies necessary for maintenance of the Aquatic Center.

Aquatic Center requests **\$11,000** for Fiscal Year 2016. This represents a **\$1,000 decrease** from Fiscal Year 2015. This is due to cooperative purchasing and monitoring our supplies stock.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: First Aid Supplies
Priority: High
Account Number: 40-00-00-5-4575

This line item includes all supplies necessary for first aid at the Aquatic Center.

Aquatic Center requests **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Training Supplies
Priority: High
Account Number: 40-00-00-5-4576

This line item includes all supplies necessary for training supplies at the Aquatic Center.

Aquatic Center requests **\$1,500** for Fiscal Year 2016. This represents **\$1,000 increase** from Fiscal Year 2015. This is due to increased costs of purchasing red cross training supplies.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Uniforms
Priority: High
Account Number: 40-00-00-5-4578

All Aquatic Center staff are required to wear uniforms. The Aquatic Center will cover the cost of the standard uniform. Each staff member is expected to contribute \$25 to help defray the cost of the uniform.

Aquatic Center requests **\$1,900** for Fiscal Year 2016. This represents a **\$300 decrease** from Fiscal Year 2015. This decrease is due to the fact that we will not have to purchase full sets of new uniforms for the returning staff.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Concession Supplies
Priority: Medium
Account Number: 40-00-00-5-4579

This line item is used to fund the purchase of supplies and items for resale in the Aquatic Center concession stand.

Aquatic Center requests **\$18,000** for Fiscal Year 2016. This represents a **\$13,000 increase** from Fiscal Year 2015. In 2015, the Village assumed responsibility for Concession operations. Operations exceeded our anticipated projections. Therefore, additional purchases were required to adequately stock the concession stand. Expenses were offset by increased revenues.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Gift Shop Expenses
Priority: Medium
Account Number: 40-00-00-5-4585

This line item is used to fund the gift shop supplies.

Aquatic Center requests **\$250** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Special Events Expense
Priority: Medium
Account Number: 40-00-00-5-4595

This line item is used to fund supplies for Special Events.

Aquatic Center requests **\$500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER FUND
Description: Capital Reserve Payment
Priority: High
Account Number: 40-00-00-8-4899

This allocation to capital replacement reserve in the Aquatic Center Depreciation Fund is required by the bond covenants.

Aquatic Center requests **\$2,000** for Fiscal Year 2016. This represents a **\$2,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is based upon the projected net operating income forecasted for the Fiscal Year 2016 operating season.

AQUATIC CENTER DEPRECIATION FUND

Department Purpose

The Aquatic Center Depreciation Fund is required by the Aquatic Center Revenue Bond ordinance. This fund is utilized to provide for capital replacement and improvements at the Aquatic Center.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
241	190	150	Interest	150	150
41,405	-	5,000	Capital Reserve	5,000	5,000
<u>41,646</u>	<u>190</u>	<u>5,150</u>	Total Revenues	<u>5,150</u>	<u>5,150</u>

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
11,297	10,527	14,730	Aquatic Center Improvements	15,800	52,600
<u>11,297</u>	<u>10,527</u>	<u>14,730</u>	Total Expenditures	<u>15,800</u>	<u>52,600</u>
<u>30,349</u>	<u>(10,337)</u>	<u>(9,580)</u>	Change in Net Assets	<u>(10,650)</u>	<u>(47,450)</u>
<u>127,944</u>	<u>117,607</u>	<u>108,027</u>	Net Assets as of 12/31	<u>97,377</u>	<u>49,927</u>

Significant Changes

- There are no significant changes in the Fiscal Year 2015 Aquatic Center Depreciation Fund budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
AQUATIC CENTER DEPRECIATION FUND						
REVENUES						
INTEREST INCOME						
41-00-00-6-3810	INTEREST INCOME	190	150	71	140	150
TOTAL INTEREST INCOME		190	150	71	140	150
MISCELLANEOUS						
41-00-00-7-4899	CAPITAL REPLACEMENT RESERVE	-	5,000	-	5,000	5,000
TOTAL MISCELLANEOUS		-	5,000	-	5,000	5,000
TOTAL REVENUES		190	5,150	71	5,140	5,150
EXPENSES						
CAPITAL OUTLAY						
41-00-00-8-4894	EQUIPMENT	5,689	3,930	6,215	6,215	3,600
41-00-00-8-4895	AQUATIC CENTER IMPROVEMENTS	4,838	10,800	-	7,500	48,000
TOTAL CAPITAL OUTLAY		10,527	14,730	6,215	13,715	51,600
TOTAL EXPENSES		10,527	14,730	6,215	13,715	51,600
OPERATING INCOME (LOSS)		(10,337)	(9,580)	(6,144)	(8,575)	(46,450)

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEPRECIATION FUND
Description: Interest Income
Priority: High
Account Number: 41-00-00-6-3810

This account is used to record the interest income received on the Village's investments.

Aquatic Center Depreciation forecasts **\$150** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEPRECIATION FUND

Description: Capital Replacement Reserve

Priority: High

Account Number: 41-00-00-7-4899

This allocation to capital replacement reserve is required by the bond covenants.

Aquatic Center Depreciation forecasts **\$5,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEPRECIATION FUND
Description: Equipment
Priority: High
Account Number: 41-00-00-8-4894

This account is used to record the equipment purchases valued over \$1,000 at the Aquatic Center. The following purchases are planned for Fiscal Year 2016:

Concessions Equipment	\$2,400
Impellor Resurfacing	\$1,200
Total	<u>\$3,600</u>

Aquatic Center Depreciation requests **\$3,600** for Fiscal Year 2016. This represents a **\$330 decrease** from Fiscal Year 2015. The equipment purchases funded in this account vary in size and scope from year to year. With the advent of our assuming responsibility for Concession operations, several items such as a galvanized serving table, metal storage rack, commercial warmer and blender are necessary to adequately provide excellent customer service to pool patrons in 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEPRECIATION FUND
Description: Aquatic Center Improvements
Priority: High
Account Number: 41-00-00-8-4895

This account is used to record the capital improvements at the Aquatic Center. The following improvements are planned for Fiscal Year 2016:

Mechanical Pump Repairs	\$6,300
Painting Locker Room	\$1,000
Replacement of Pool Deck Joints	\$2,400
Relocate Concessions Thermostat	\$1,000
Paint Diving Well	\$1,500
Total	<u>\$12,200</u>

Aquatic Center Depreciation requests **\$12,200** for Fiscal Year 2016. This represents a **\$1,400 increase** from Fiscal Year 2015. The projects funded in this account vary in size and scope from year to year. Additional capital items will increase the operational efficiency of the Aquatic Center and prolong its serviceability to the community.

AQUATIC CENTER DEBT FUND

Department Purpose

The Aquatic Center Debt Fund records all activities related to re-payment of the Aquatic Center Revenue bonds.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Seasonal	0	0	0	0

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
101	1,295	100	Interest	50	50
101	1,295	100	Total Revenues	50	50

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
428	428	450	Contractual Services	850	900
252,910	254,535	256,035	Debt Service	255,960	255,710
253,338	254,963	256,485	Total Expenditures	256,810	256,610
257,158	208,256	-	Transfer from General	-	-
	90,000	270,763	Transfer from Park Donation	256,760	256,560
3,921	44,588	14,378	Change in Net Assets	-	-
4,250	48,838	63,216	Net Assets as of 12/31	63,216	63,216

Significant Changes

- Due to a forecasted continued improvement in building activity in Fiscal Year 2016, it is anticipated that the Aquatic Center Revenue Bond payments in 2016 and 2017 will be paid from developer Park Donation fees (the primary revenue pledge), rather than Utility Taxes transferred from the General Fund (the secondary revenue pledge.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
2011 AQUATIC CENTER BOND AND INTEREST FUND						
REVENUES			-		-	
INTEREST INCOME						
43-00-00-6-3810	INTEREST INCOME	1,295	100	20	40	50
TOTAL INTEREST INCOME		1,295	100	20	40	50
TOTAL REVENUES		1,295	100	20	40	50
EXPENSES						
CONTRACTUAL SERVICES						
43-00-00-3-4329	OTHER PROFESSIONAL SERVICES	428	450	802	802	900
TOTAL CONTRACTUAL SERVICES		428	450	802	802	900
DEBT SERVICE						
43-00-00-7-4737	PRINCIPAL	140,000	145,000	-	145,000	155,000
43-00-00-7-4738	INTEREST EXPENSE	114,535	111,035	55,518	111,035	100,710
TOTAL DEBT SERVICE		254,535	256,035	55,518	256,035	255,710
TOTAL EXPENSES		254,963	256,485	56,320	256,837	256,610

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEBT

Description: Other Professional Services

Account Number: 43-00-00-3-4329

This account is used to record the paying agent and administrative fees for the annual bond payments.

Aquatic Center Debt requests **\$850** for Fiscal Year 2016. This represents a **\$400 increase** from Fiscal Year 2015. The primary reason for the increase is based upon estimated actuals from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: AQUATIC CENTER DEBT

Description: Principal/Interest Expense

Account Number: 43-00-00-7-4737 Principal
43-00-00-7-4738 Interest Expense

These accounts are used to record the annual principal and interest expense payments on the 2011 Aquatic Center Revenue Bonds.

Aquatic Center Debt requests **\$255,960** for Fiscal Year 2016. This represents a **\$75 decrease** from Fiscal Year 2015. The annual principal and interest expense payments vary each year and are set based upon the bond repayment schedule. As of January 1, 2016, the total principal outstanding will be \$2,340,000. Future annual principal and interest payments are shown below.

Year Ending December 31	Principal	Interest	Total
2016	150,000	105,960	255,960
2017	155,000	100,710	255,710
2018	160,000	95,285	255,285
2019	165,000	89,365	254,365
2020	170,000	82,765	252,765
2021	180,000	75,540	255,540
2022	185,000	67,890	252,890
2023	195,000	59,103	254,103
2024	205,000	49,840	254,840
2025	215,000	39,590	254,590
2026	225,000	28,840	253,840
2027	235,000	17,253	252,253
2028	100,000	5,150	105,150
Total	2,340,000	817,290	3,157,290



SISTER CITIES

...er cities will maintain and facilitate
...els of communication and cooperation
...des of common interest involving all institutional
...nd citizens' groups represented, always maintaining
...maximum respect toward national and international
...regulations in force in their respective countries.

Marineo 6 A

Mayor of Marineo

Mayor of Hawthorn Woods

Pietro Barbaccia

Joseph Mancino



SISTER CITIES

Department Purpose

On April 15, 2013, the Village of Hawthorn Woods joined the Sister City Program, administered by Sister Cities International, and officially became Sister Cities with Marineo, Sicily; birthplace of Mayor Joseph Mancino. Sister Cities fosters greater friendship and understanding between communities in the United States and nations worldwide through direct contact with educational, economic and cultural opportunities.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	0	0	0
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	2,676	2,800	Donations	1,000	1,000
-	2,676	2,800	Total Revenue	1,000	1,000

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	500	Contractual Services	505	505
-	-	500	Total Expenditures	505	505

Excess (Deficiency) of Revenues					
-	2,676	2,300	Over Expenditures	495	495
-	2,676	4,976	Fund Balance as of 12/31	5,471	5,966

Significant Changes

- There are no significant changes in the Fiscal Year 2016 Sister Cities budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
SISTER CITIES						
REVENUES						
DONATIONS						
50-00-00-4-3680	DONATIONS	2,676	2,800	1,021	1,021	1,000
TOTAL DONATIONS		2,676	2,800	1,021	1,021	1,000
TOTAL REVENUES		2,676	2,800	1,021	1,021	1,000
EXPENDITURES						
CONTRACTUAL SERVICES						
50-00-00-3-4361	DUES	-	300	-	290	305
50-00-00-3-4390	MISCELLANEOUS EXPENSE	-	200	-	200	200
TOTAL EXPENDITURES		-	500	-	490	505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,676	2,300	1,021	531	495

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND

Description: Donations

Priority: High

Account Number: 50-00-00-4-3680

This account represents donations collected from the Beat the Mayor competition at the annual golf outing. Such donations will be used towards Sister Cities International initiatives.

Beat the Mayor donations \$1,000

Sister Cities forecasts **\$1,000** for Fiscal Year 2016. This represents a **\$1,800 decrease** from Fiscal Year 2015. The primary reason for the decrease relates to the actual revenues generated from the Village Golf Outing Sister Cities "Beat the Mayor" hole in Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND
Description: Dues
Priority: High
Account Number: 50-00-00-3-4361

This account is used to pay for dues to Sister Cities International.

Sister Cities International	<u>\$305</u>
-----------------------------	--------------

Sister Cities requests **\$305** for Fiscal Year 2016. This represents a **\$5 increase** from Fiscal Year 2015. The projected increase is due primarily to projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SISTER CITIES FUND
Description: Miscellaneous Expense
Priority: High
Account Number: 50-00-00-0-4390

This account is to be used for postage and printing for Sister Cities International.

Sister Cities requests **\$200** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.



SEWER FUND



SEWER FUND

Department Purpose

In prior years, this fund was named the Connection Fee fund. Renamed to reflect its purpose, the Sewer Fund is used to record all the revenues and expenses related to the operation of the Village's sanitary sewer and lift stations for the Midlothian Road sewer system.

Personnel

	Actual		Proposed	
	Headcount		Headcount	FTE
	2014	2015	2016	2016
Full-Time	0	1	1	1.1
Part-Time	0	0	0	0

Revenue

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
44,000	69,012	317,000	Fees	376,000	376,000
575	495	350	Interest Income	500	500
-	-	-	Miscellaneous	-	-
44,575	69,507	317,350	Total Revenue	376,500	376,500

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	-	38,508	Personnel Services	78,305	79,871
-	-	31,500	Contractual Services	38,220	33,220
-	-	-	Commodities	1,500	1,500
66,181	24,266	35,000	Capital Outlay	32,000	3,000
66,181	24,266	105,008	Total Expenditures	150,025	117,591

(21,606)	45,241	212,342	Net Change in Fund Balance	226,475	258,909
----------	--------	---------	----------------------------	---------	---------

249,360	294,601	506,943	Fund Balance as of 12/31	733,418	992,327
---------	---------	---------	---------------------------------	---------	---------

Significant Changes

- Allocation of 100% of a Sewer Maintenance Specialist in 2016 to maintain and operate the sewer system.
- The 2016 budget includes a decrease of \$3,000 for Other Improvements.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE
			BUDGETED	6 MONTHS ACTUAL		
SEWER FUND						
REVENUES						
FEES						
12-00-00-4-3790	SEWER REVENUE	13,012	10,000	19,550	39,100	40,000
12-00-00-4-3793	CONNECTION FEE	56,000	307,000	58,500	199,000	336,000
TOTAL FEES		69,012	317,000	78,050	238,100	376,000
INTEREST INCOME						
12-00-00-6-3810	INTEREST INCOME	495	350	252	500	500
TOTAL INTEREST INCOME		495	350	252	500	500
TOTAL REVENUES		69,507	317,350	78,302	238,600	376,500
EXPENDITURES						
PERSONNEL SERVICES						
12-00-00-1-4010	SALARIES	-	32,300	2,501	5,002	67,065
12-00-00-1-4040	IMRF	-	3,737	282	564	7,676
12-00-00-1-4090	FICA MATCHING	-	2,471	168	336	5,130
TOTAL PERSONNEL SERVICES		-	38,508	2,951	5,902	79,871
CONTRACTUAL SERVICES						
12-00-00-3-4180	SEWER EXPENSE-LZ & LC FEE	13,636	10,000	10,330	20,660	21,000
12-00-00-3-4181	CONTRACTUAL MAINTENANCE	-	6,000	-	10,000	6,000
12-00-00-3-4371	UTILITIES	-	5,500	-	4,000	5,500
12-00-00-3-4372	SEWER RATE STUDY	-	10,000	5,755	10,000	-
12-00-00-3-4373	ENGINEERING STANDARDS	-	-	-	-	5,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL	2015		2016 REQUESTED BUDGET	2017 ESTIMATE	
			BUDGETED	6 MONTHS ACTUAL			PROJECTED
12-00-00-3-4353	TELEPHONE-CELL PHONE	-	-	-	-	720	720
TOTAL CONTRACTUAL SERVICES		13,636	31,500	16,085	44,660	38,220	33,220
COMMODITIES							
12-00-00-5-4573	SANITARY SEWER SUPPLIES	-	-	-	-	1,000	1,000
12-00-00-5-4578	UNIFORMS/SAFETY GEAR	-	-	-	-	500	500
TOTAL COMMODITIES		-	-	-	-	1,500	1,500
CAPITAL OUTLAY							
12-00-00-8-4892	MANHOLE REHABILITATION	-	14,000	-	-	14,000	-
12-00-00-8-4893	SEWER LINING	-	15,000	-	-	15,000	-
12-00-00-8-4895	OTHER IMPROVEMENTS	10,590	6,000	971	2,000	3,000	3,000
12-00-00-8-4896	CONNECTION FEES PAID	40	-	-	-	-	-
12-00-00-8-4897	LZ IGA EXTRA PUMP ESCROW FEE	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		10,630	35,000	971	2,000	32,000	3,000
TOTAL EXPENDITURES		24,266	105,008	20,007	52,562	150,025	117,591
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		45,241	212,342	58,295	186,038	226,475	258,909

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Sewer Revenue

Priority: High

Account Number: 12-00-00-4-3790

This account is used to record the revenue received from the sewer service provided to the users connected to the Midlothian Road sewer. The Village of Hawthorn Woods currently does not charge an additional fee to users providing this service. There are only two users currently connected to the sewer: the Aquatic Center and Spencer Loomis Middle School.

Sewer forecasts **\$40,000** for Fiscal Year 2016. This represents a **\$30,000 increase** from Fiscal Year 2015. The primary reason for the increase is based upon projected actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Connection Fee Revenue
Priority: High
Account Number: 12-00-00-4-3793

This account is used to record the revenue received from connection fees when new homes are constructed and connect to the Village's water or sewer service.

Stonebridge (12 homes @ \$6,000)	\$72,000
Hawthorn Hills (36 homes @ \$4,500)	\$162,000
Countryside Meadows-Orleans (9 homes @ \$6,000)	\$54,000
Future Developments (8 homes @ \$6,000)	\$48,000
Total	<u>\$336,000</u>

Sewer forecasts **\$336,000** for Fiscal Year 2016. This represents a **\$29,000 increase** from Fiscal Year 2015. The reason for the increase anticipated building activity in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Interest Income

Account Number: 12-00-00-6-3810

This account is used to record the interest income received on the Sewer Fund money market account.

Sewer forecasts **\$500** for Fiscal Year 2016. This represents a **\$150 increase** from Fiscal Year 2015 based on projected actuals for Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Salaries
Priority: High
Account Number: 12-00-00-1-4010

This account is used to pay the salaries of the employees allocated to the Sewer Fund, as follows:

Building and Facilities Crew Leader - 10%
Sanitary Sewer Specialist - 100%

Sewer requests **\$65,750** for Fiscal Year 2016. This represents a **\$33,450 increase** from Fiscal Year 2015. The increase is due to the new allocation of salaries to the Sewer Fund based upon actual job responsibilities.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: IMRF
Priority: High
Account Number: 12-00-00-1-4040

This account represents the Village's portion paid into the Illinois Municipal Retirement Fund for all participating employees in the Sewer Fund. The amount due is based on a percentage of salaries. This percentage is determined by IMRF.

Effective January 1, 2016, the Village's portion will be 11.45%.

Sewer requests **\$7,525** for Fiscal Year 2016. This represents a **\$3,788 increase** from Fiscal Year 2015. The increase is due to the new allocation of salaries to the Sewer Fund based upon actual job responsibilities.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: FICA Matching
Priority: High
Account Number: 12-00-00-1-4090

This account represents the employers' portion of FICA for all employees allocated to the Sewer Fund. The amount due is 7.65% of salaries.

Sewer requests **\$5,030** for Fiscal Year 2016. This represents a **\$2,559 increase** from Fiscal Year 2015. The increase is due to the new allocation of salaries to the Sewer Fund based upon actual job responsibilities.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Sewer Expense LZ & LC Fee

Priority: High

Account Number: 12-00-00-3-4180

This account is used to pay Lake Zurich and Lake County sewer fees.

Sewer requests **\$21,000** for Fiscal Year 2016. This represents a **\$11,000 increase** from Fiscal Year 2014. The primary reason for the increase is based upon projected actual results from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Contractual Maintenance

Priority: High

Account Number: 12-00-00-8-4891

This account is used to pay for external repairs as related to the lift stations and sanitary sewer.

Sewer requests **\$6,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Public Utilities
Priority: High
Account Number: 12-00-00-3-4371

This account is used to pay for the electricity charges related to the operation of both the Kruger road and school lift station.

Sewer requests **\$5,500** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. This fund is projected to be at \$4,000 at the end of Fiscal Year 2015.. However, next year it is expected that there will be additional sewer users; therefore, the pumps will operate more often.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Sewer Rate Study

Priority: High

Account Number: 12-00-00-3-4372

This account was used in 2015 to pay for a sewer rate study conducted by an independent engineering firm.

Sewer requests **\$0** for Fiscal Year 2016. This represents a **\$10,000 decrease** from Fiscal Year 2015. Another sewer rate study will not be needed for 3 to 5 years.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Engineering Standards
Priority: High
Account Number: 12-00-00-3-4373

This account is used to pay for outside non-reimbursable engineering services for updating the Village's engineering standards.

Sewer requests **\$5,000** for Fiscal Year 2016. This is a new account and represents a **\$5,000 increase** from Fiscal Year 2015. The primary reason for the new account relates to the need to update the engineering standards for the Village. The Village's standards must be updated in order to assist with new developments' engineering plans. It will also provide updated sanitary sewer standards that are needed now that the Village's sanitary sewer system is expanding. The total project cost is estimated at \$25,000 - the remaining \$20,000 will be charged to the Capital Improvement Plan.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Telephone - Cell Phone
Priority: High
Account Number: 12-00-00-3-4353

This account is used to pay for the cell phone service for the full-time employees in the Sewer Fund. This service is the only reliable means of field communication for the Department.

Sewer requests **\$720** for Fiscal Year 2016. This represents a **\$720 increase** from Fiscal Year 2015. The primary reason for the increase is that the phone for the full time Sewer Specialist will be allocated to the Sewer Fund. This is a new account in Fiscal Year 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Sanitary Sewer Supplies
Priority: High
Account Number: 12-00-00-5-4573

This account is used to pay for commodities purchases related to sanitary sewer projects and maintenance.

Sewer requests **\$1,000** for Fiscal Year 2016. This represents a **\$1,000 increase** from Fiscal Year 2015. This is a new account in Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2016 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Uniforms/Safety Gear
Priority: High
Account Number: 12-00-00-5-4578

This account is used to fund uniforms for the Sewer employee and the purchase of T-shirts, sweatshirts, coats, boot reimbursements, safety vests, goggles, etc.

Sewer requests **\$500** for Fiscal Year 2016. This represents a **\$500 increase** from Fiscal Year 2015. This is a new account in Fiscal Year 2015.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Manhole Rehabilitation

Priority: High

Account Number: 12-00-00-80-4892

This account is used to pay for manhole rehabilitation to eliminate inflow and infiltration to the sanitary sewer.

Sewer requests **\$14,000** for Fiscal Year 2016. This represents **no change** from Fiscal Year 2015. This account was created to address potential issues with inflow and infiltration in the sanitary sewer system.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Sewer Lining

Priority: High

Account Number: 12-00-00-80-4893

This account is used to pay for the lining of portions of the sanitary sewer system to eliminate inflow and infiltration to the sanitary sewer system.

Public Works requests **\$15,000** for Fiscal Year 2016. This represents **no change** compared to Fiscal Year 2015. This account was created to address potential issues with inflow and infiltration in the sanitary sewer system.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND
Description: Other Improvements
Priority: High
Account Number: 12-00-00-8-4895

This account is used to pay for other improvements as related to the lift stations and sanitary sewer system.

Sewer requests **\$3,000** for Fiscal Year 2016. This represents a **\$3,000 decrease** from Fiscal Year 2015. The primary reason for the decrease is that there weren't as many expenses realized in 2015 as expected and the same is expected for 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

Description: Connection Fees Paid

Priority: High

Account Number: 12-00-00-80-4896

This account is used to pay Lake County and Lake Zurich connection fees as new users connect to the Village's sanitary sewer system.

Sewer requests \$0 for Fiscal Year 2016. The Village does not anticipate any new connections to the Village's sanitary sewer system within 2016.

**MAINTENANCE AND OPERATIONS BUDGET
2015 BUDGET PROPOSAL
SUPPLEMENTAL NARRATIVE**

Fund: SEWER FUND

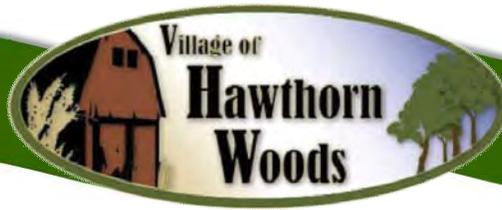
Description: LZ IGA Extra Pump Escrow Fee

Priority: High

Account Number: 12-00-00-80-4897

This account was set up to pay Lake Zurich for a new pump as per the IGA that the Village has with Lake Zurich.

Sewer requests \$0 for Fiscal Year 2016. The Village already paid Lake Zurich for the pump, as required by the IGA with Lake Zurich.



CAPITAL IMPROVEMENT FUND



CAPITAL IMPROVEMENT FUND

Revenues

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
-	2,300	-	Insurance Reimbursement	-	-
61	414	1,000	Interest	1,000	1,000
61	2,714	1,000	Total Revenues	1,000	1,000

Expenditures

Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
				2016	2017
158,565	223,005	596,200	Capital Outlay	728,154	4,385,868
158,565	223,005	596,200	Total Expenditures	728,154	4,385,868
125,000	60,000	-	Transfer from General Fund	-	-
75,000	340,000	1,000,000	Transfer from Community Dev	500,000	500,000
41,496	179,709	404,800	Net Change in Fund Balance	(227,154)	(3,884,868)
49,146	228,855	633,655	Fund Balance as of 12/31	406,501	(3,478,367)
			Restricted for Roads	250,000	250,000
			Restricted Replacement	25,000	25,000
			Available Fund Balance	131,501	(3,753,367)

Significant Changes

* \$500,000 transfer from Community Development Fund

Capital Projects Plan
Project

Funding Source

2016

2 to 3 years

4 to 5 years

ADMINISTRATION DEPARTMENT:

Totals	\$ -	\$ -	\$ -

BUILDING DEPARTMENT:

Building Department Vehicle Replacement	Capital Improvement Plan		\$ 25,000	
Totals		\$ -	\$ 25,000	\$ -

ECONOMIC DEVELOPMENT

Downtown District Signage	Capital Improvement Plan		\$ 20,000	
Uptown District Signage	Capital Improvement Plan			\$ 20,000
Downtown Plan	Capital Improvement Plan		\$ 50,000	
Uptown Plan	Capital Improvement Plan		\$ 50,000	
Hawthorn Woods Water Walk	Capital Improvement Plan		\$ 300,000	\$ 700,000
Market Analysis	Capital Improvement Plan	\$ 48,000		
Geographic Information System (GIS)	Capital Improvement Plan	\$ 10,000	\$ 10,000	\$ 10,000
Totals		\$ 58,000	\$ 430,000	\$ 730,000

ENGINEERING DEPARTMENT:

Infrastructure Mapping (Water & Sewer)	Capital Improvement Plan	\$ 10,000		
Update Engineering Standards	Capital Improvement Plan	\$ 20,000		
	Sewer Fund	\$ 5,000		
Totals		\$ 35,000	\$ -	\$ -

FINANCE DEPARTMENT:

Totals	\$ -	\$ -	\$ -	

Capital Projects Plan

Project Funding Source 2016 2 to 3 years 4 to 5 years

MUNICIPAL BUILDINGS

Public Works Garage Door Replacement (4 of 7)	Capital Improvement Plan	\$10,000		
Public Works Garage Door Replacement (3 of 7)	Capital Improvement Plan		\$7,500	
Public Works Shop Heater replacement	Capital Improvement Plan	\$3,500		
Public Works Shop Heater - Additional	Capital Improvement Plan		\$3,500	
Public Works Water Heater replacement (original)	Capital Improvement Plan	\$600		
Salt Dome Doors replacement	Capital Improvement Plan	\$2,000		
Public Works Shop Yard Lighting (LED)	Capital Improvement Plan	\$2,500		
Village Hall cedar siding replacement (w fiber cement siding)	Capital Improvement Plan		\$75,000	
Police Dept. furnace & AC replacement (upstairs, 1999)	Capital Improvement Plan		\$6,000	
Mayor's office furnace & AC replacement (2000)	Capital Improvement Plan		\$6,000	
East VH Barn furnace & AC replacement (2002)	Capital Improvement Plan		\$6,000	
Bldg Dept furnace & AC replacement (1985)	Capital Improvement Plan	\$6,000		
Police Dept front office furnace & AC replacement (1990)	Capital Improvement Plan		\$6,000	
Police Dept Garage Door Replacement (three)	Capital Improvement Plan		\$6,500	
Village Hall Barn kitchen remodel (ADA compliant)	Special Recreation Fund	\$20,000		
Public Works Cold Storage Garage Door Replacement (three)	Capital Improvement Plan		\$6,000	
Public Works Cold Storage Electric Heaters	Capital Improvement Plan		\$800	
Public Works Cold Storage - Insulation	Capital Improvement Plan		\$2,900	
Public Works Parking Lot	Capital Improvement Plan		\$100,000	
Public Works additional Cold Storage (30' x 80')	Capital Improvement Plan		\$80,000	
Public Parking Lots	Capital Improvement Plan		\$50,000	
Public Works Building Expansion	Capital Improvement Plan			\$450,000
	Totals	\$44,600	\$356,200	\$450,000

POLICE DEPARTMENT:

Vehicle Replacement	Capital Improvement Plan		\$ 25,000	\$ 25,000
Electronic Citation Printers	Capital Improvement Plan		\$ 30,000	
Starcom Radios	Capital Improvement Plan	\$ 12,000		
Livescan Fingerprint system	Capital Improvement Plan			\$ 20,000
	Totals	\$ 12,000	\$ 55,000	\$ 45,000

Capital Projects Plan
Project

Funding Source

2016

2 to 3 years

4 to 5 years

PUBLIC WORKS:

15 tool cordless combo kit	Capital Improvement Plan	\$ 2,000		
Bobcat trailer	Capital Improvement Plan		\$ 8,325	
Utility box for Truck 804	Capital Improvement Plan		\$ 5,950	
1.5-ton Truck	Capital Improvement Plan	\$ 110,000		
2-ton Truck	Capital Improvement Plan		\$ 145,000	
Bucket truck	Capital Improvement Plan			\$ 76,000
Street saw	Capital Improvement Plan	\$ 4,300		
Bobcat 72 inch sweeper	Capital Improvement Plan		\$ 4,400	
Trailer replacement	Capital Improvement Plan	\$ 8,525		
Loader snow plow blade	Capital Improvement Plan			\$ 11,300
John Deer tractor with deck for ROW mowing	Capital Improvement Plan			\$ 60,000
Tire changer/balancer	Capital Improvement Plan	\$ 6,000		
Portable vactor (used)	Capital Improvement Plan			\$ 20,000
Asphalt planer	Capital Improvement Plan			\$ 15,500
Stihl chain saw	Capital Improvement Plan	\$ 1,100		
Road plate	Capital Improvement Plan		\$ 1,700	
	Totals	\$ 131,925	\$ 165,375	\$ 182,800

PARKS:

OSLAD Grant (matching funds) - Park to be determined	Capital Improvement Plan		\$ 264,000	
Heritage Oaks Irrigation System - East & Center	Capital Improvement Plan		\$ 30,500	
2 X-Mark Zero Turn Mowers	Capital Improvement Plan	\$ 8,500		
1 Toro 72' Walk Behind Mower Deck	Capital Improvement Plan	\$ 1,480		
2 Honda Weed Whips	Capital Improvement Plan	\$ 1,500		
1 Industrial Blower & Bed Edger	Capital Improvement Plan	\$ 1,200		
1 Broad Leaf Weed Sprayer	Capital Improvement Plan	\$ 2,400		
1 8" Trailer	Capital Improvement Plan		\$ 16,000	
1 1.5 Ton Dump Truck	Capital Improvement Plan		\$ 95,000	
Community Park Parking Lot Improvements	Special Recreation Levy	\$ 24,000		
Community Park Restroom Pump Repair	Capital Improvement Plan	\$ 8,000		
Community Park Parking Lot Improvements	Capital Improvement Plan	\$ 180,000		
Heritage Oaks Speed Bump replacement	Capital Improvement Plan		\$ 81,250	
	Totals	\$ 227,080	\$ 486,750	\$ -

Capital Projects Plan
Project

Funding Source

2016

2 to 3 years

4 to 5 years

ROADS, DRAINAGE, & RIGHT OF WAYS:

Road Program (resurfacing/ribbons)	Capital Improvement Plan		\$ 2,217,000	\$ 2,558,000
Create Village wide ditch program	Capital Improvement Plan			\$ 100,000
Sign replacement plan	Motor Fuel Tax	\$ 20,000	\$ 20,000	\$ 20,000
Crack sealing program	Motor Fuel Tax	\$ 50,000	\$ 50,000	\$ 50,000
Tree care program	Capital Improvement Plan		\$ 25,000	\$ 25,000
Street patching	Motor Fuel Tax	\$ 60,000	\$ 120,000	\$ 120,000
Pavement marking	Motor Fuel Tax	\$ 15,000	\$ 15,000	\$ 15,000
Midlothian/Gilmer bike path (20% match)	Capital Improvement Plan		\$ 10,000	
Route 22 bike path (20% match)	Capital Improvement Plan		\$10,000	
Lake View Storm Sewer Replacement	Sewer Fund		\$ 60,000	
Storm Sewer Replacement	Sewer Fund	\$ 60,000		
Lisa Lane culvert replacement	Capital Improvement Plan	\$ 12,000		
Mark Lane Lining project	Capital Improvement Plan			\$ 225,000
Indian Creek Culvert Replacement	Capital Improvement Plan		\$154,000	
Indian Creek Stream Bank Stabilization	Capital Improvement Plan		\$250,000	
Bruce Circle Culvert Replacements	Capital Improvement Plan	\$60,000		
Onondaga Culvert Replacement	Capital Improvement Plan	\$ 160,000		
	Totals	\$437,000	\$ 2,931,000	\$ 3,113,000

TECHNOLOGY

New Police Records Software	Capital Improvement Plan	\$ 16,549	\$ 11,543	\$ 11,543
Copier Replacement	Capital Improvement Plan	\$ 20,000	\$ 40,000	\$ 20,000
New Software - Village Wide	Capital Improvement Plan		\$ 150,000	
	Totals	\$ 36,549	\$ 201,543	\$ 31,543

VILLAGE CLERK DEPARTMENT:

		\$ -	\$ -
	Totals	\$ -	\$ -

Capital Projects Plan
Project

Funding Source

2016

2 to 3 years

4 to 5 years

FUNDING SOURCE SUMMARY

Capital Improvement Plan	\$ 728,154	\$ 4,385,868	\$ 4,347,343
Motor Fuel Tax	\$ 145,000	\$ 205,000	\$ 205,000
Special Recreation Levy	\$ 44,000	\$ -	\$ -
Sewer Fund	\$ 65,000	\$ 60,000	\$ -
Totals	\$ 982,154	\$ 4,650,868	\$ 4,552,343
Grand Total - 5 Year Capital Plan			\$ 10,185,365

Village Vehicle Schedule

<u>Department</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>
Police	1987	Humvee	Hummer
Police-CERT	1998	Ford	Econoline E450
Public Works	1999	International	Dump Truck
Public Works	2000	International	Dump Truck
Public Works	2000	International	Truck 5T #814
Parks & Recreation	2002	Ford	Econoline E350
Community Development	2003	Jeep	Liberty
Public Works	2003	Ford F-50	Dump Truck
Public Works	2004	Chevy	Red Blazer
Public Works	2005	Ford	Pickup Truck
Community Development	2006	Ford	Explorer
Public Works	2008	International	Truck 2T #821
Public Works	2008	Ford	Truck -
Police	2009	Ford	Crown Vic
Public Works	2010	Ford	Pickup Truck
Public Works	2010	Ford	Expedition
Police	2012	Dodge	Charger #302
Police	2012	Dodge	Charger # 304
Public Works	2012	International	2T Dump
Public Works	2012	Ford	Pickup Truck
Police	2013	Dodge	Durango #306
Police	2014	Dodge	Charger #301
Police	2014	Dodge	Charger #305
Police	2015	Ford	Interceptor SUV-Chief's Car

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
Community Park			
<i>Water Heater</i>	Short electric water heater	2001	Ruud
<i>Well Pump</i>	10HP well pump, 3450 RPM	2002	Franklin Electric
Heritage Oaks Baseball Pavilion			
<i>Water Heater</i>	Short Electric Water Heater	2006	Bradford White
Heritage Oaks Soccer Pavilion			
<i>Water Heater</i>	Tall Electric Water Heater	2006	Bradford White
Irrigation Pressure Pump	Irrigation Pressure Pump Motor	2006	Baldor-Reliance
Aquatic Center			
<i>Furnaces and Air Conditioners</i>			
Furnace #1 (Pump Room)	91% AFUE Nat Gas Furnace	2007	TempStar
Furnace #2 (Com. Rm Supply Rm.)	91% AFUE Nat Gas Furnace	2007	TempStar
Furnace #3 (Com. Rm Supply Rm.)	91% AFUE Nat Gas Furnace	2007	TempStar
Furnace #4 (East com. Rm. Closet)	91% AFUE Nat Gas Furnace	2007	TempStar
Men's Locker Room Heater	5kw electric space heater	2007	Dayton
Women's Locker Room Heater	5kw electric space heater	2007	Dayton
Mechanical Room Heater	5kw electric space heater	2007	Dayton
Pump Room Heater	84% AFUE Furnace	2007	Reznor
Air Conditioner #1	R410a AC Unit	2007	TempStar
Air Conditioner #2	R410a AC Unit	2007	TempStar
Air Conditioner #3	R410a AC Unit	2007	TempStar
Air Conditioner #4	R410a AC Unit	2007	TempStar
<i>Pool Heaters</i>			
Activity Pool Heater		2013	Raypak
Lap Pool Heater		2013	Raypak
<i>Water Heaters</i>			
Water Heater (Com. Rm.)	Tall Electric Water Heater	2007	Bradford White
Shower Water Heater	Ultra HE DV Nat Gas Water He	2007	Lochinvar
Circulator Pump	1hp Circulating Pump	2007	Emerson

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
Aquatic Center - Continued			
<i>Variable Frequency Drives</i>			
Speed Slide VFD	Variable Frequency Drive	2010	Danfoss
Flume Slide VFD	Variable Frequency Drive	2010	Danfoss
Feature VFD	Variable Frequency Drive	2010	Danfoss
Activity Pool VFD	Variable Frequency Drive	2010	Danfoss
Lap Pool VFD	Variable Frequency Drive	2010	Danfoss
<i>Pool Pumps</i>			
Speed slide	3ph 10hp cont. duty motor	2007	WEG
Flume Slide	3ph 15hp cont. duty motor	2007	WEG
Activity Feature	3ph 20hp cont. duty motor	2007	US Motors
Activity Pool	3ph 15hp cont. duty motor	2007	WEG
Lap Pool	3ph 15hp cont. duty motor	2007	WEG
Village Hall			
<i>Furnaces and Air Conditioners</i>			
Booking Room (PD) Furnace	80% AFUE Nat. Gas Furnace	Nov-12	Ducane
PD Office Furnace 1st floor	80% AFUE Nat. Gas Furnace	1990	Carrier
PD Back Office Furnace (2nd Floor)	91% AFUE Nat. Gas Furnace	1999	Carrier
Mayors Office Furnace	80% AFUE Nat. Gas Furnace	2008	Weather King
Village Hall Front Office Furnace	80% AFUE Nat. Gas Furnace	Feb-85	Lennox
West Barn Furnace	95.5% AFUE Nat. Gas Furnace	Nov-12	Payne
East Barn Furnace	91% AFUE Nat. Gas Furnace	2002	Carrier
West Barn Air Conditioner	R22 AC Unit	2002	Carrier
East Barn Air Conditioner	R22 AC Unit	2002	Carrier
Village Hall Front Office Air Conditioner	R22 AC Unit	1990	Tempstar 5000
Mayors Office Air Conditioner	R22 AC Unit	2008	Carrier
PD Front Office Air Conditioner	R22 AC Unit	1990	Carrier
PD Upstairs Air Conditioner	R22 AC Unit	1999	Carrier
PD Booking Room Air Conditioner	R22 AC Unit	2001	Tempstar 10
PD rear Air Conditioner	R22 AC Unit	2013	Ducane

Municipal Building Equipment Inventory

Location/Description	Type	Year	Manufacturer
----------------------	------	------	--------------

Water Heaters

PD Upstairs Water Heater (2nd Floor)	Direct Vent Nat. Gas	2013	State Select
PD Downstairs Bathroom/Kitchen	Electric Point of Use	1990	A.O. Smith
Village Hall Front Office Water Heater	Natural Gas Water Heater	2010	State Select
Generator-Village Hall Side	Nat. Gas 20KW Generator	2013	Generac
Generator-PD Side	Nat. Gas 60kw Generator	2013	Generac

Kruger Road Lift Station

Lift Station Backup Generator	100kw Diesel Generator	2010	Caterpillar
-------------------------------	------------------------	------	-------------

Public Works

North Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
South Garage Heater	80%AFUE Nat. Gas Furnace	1992	Reznor
Office Furnace	80%AFUE Nat. Gas Furnace	1991	York
Office Air Conditioner	R22 AC unit	1991	York
Water Heater	Natural Gas Water Heater	1991	Rheem
Salt Brine Circulation Pump	Circulator Pump	2011	Dayton

Village Vehicle and Equipment Replacement Schedule

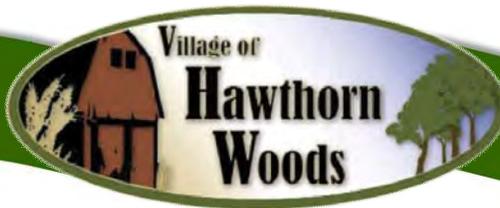
<u>Vehicle/Equipment</u>	<u>Year</u>	<u>Make and Model</u>	<u>Est. New Replacement Cost</u>	<u>Est. Replacement Year</u>	<u>Est. Replacement Useful Life</u>	<u>Annual Replacement Saving Required</u>
PUBLIC WORKS						
PW #814	2000	INTERNATIONAL 4900 5-TON	\$ 150,000	2012	12	\$ 12,500
PW TRACTOR	1988	FORD 7108	\$ 55,000	2000	12	\$ 4,583
PW GREEN TRAILER	N/A	N/A	\$ 4,000	2015	12	\$ 333
PW #813	2000	INTERNATIONAL 4900 5-TON	\$ 150,000	2012	12	\$ 12,500
PW #816	2001	FORD S-D F-550 1 TON 4X4	\$ 90,000	2008	7	\$ 12,857
PW RED TRAILER	N/A	N/A	\$ 4,000	2016	7	\$ 571
PW BUNTON MOWER	2000	BZT2000	\$ 12,000	2007	7	\$ 1,714
PW #812	1999	INTERNATIONAL DT 4900 2 TON	\$ 140,000	2011	12	\$ 11,667
PW#2 CAR	2008	CROWN VIC.	\$ 25,000	2015	7	\$ 3,571
PW BACKHOE	1992	CASE 580 SUPER K	\$ 110,000	2004	12	\$ 9,167
PW BLUE TRAILER	N/A	N/A	\$ 4,000	2017	12	\$ 333
PW #819	2006	FORD F-350 4X4 DUALY 4 DOOR	\$ 45,000	2013	7	\$ 6,429
PW #821	2008	INTERNATIONAL 7400 2 TON	\$ 140,000	2020	12	\$ 11,667
PW ROLLER	2008	WACKER RD 12A	\$ 16,000	2020	12	\$ 1,333
PW LIGHT TOWER	2006	TEREX AL4000	\$ 25,000	2018	12	\$ 2,083
PW #811	2008	FORD S-D F-550 1 TON 4X4	\$ 90,000	2015	7	\$ 12,857
PW WOOD CHIPPER	2004	VERMEER BC1800XL	\$ 85,000	2016	12	\$ 7,083
PW JET RODDER	1994	MODEL 747	\$ 125,000	2006	12	\$ 10,417
PW END LOADER	2005	CASE 521	\$ 150,000	2017	12	\$ 12,500
PW LARGE MOWER	2010	TORO 4000D	\$ 60,000	2017	7	\$ 8,571
PW SMALL MOWER	2010	TORO 3280	\$ 30,000	2017	7	\$ 4,286
PW SMALL UTILITY	2010	TORO WORKMAN MD	\$ 15,000	2017	7	\$ 2,143
PW LARGE UTILITY	2010	TORO WORKMAN 3200	\$ 27,000	2017	7	\$ 3,857
PW EXMARK MOWER	2014	LAZER Z	\$ 7,400	2021	7	\$ 1,057
PW WALK BEHIND MOWER	2010	KAWASAKI FS481V	\$ 4,000	2017	7	\$ 571
PW TOP DRESSER	2010	TORO 2500	\$ 12,000	2022	12	\$ 1,000
PW BLACK TRAILER	2010	BIG LUG	\$ 7,500	2022	12	\$ 625
PW #804	2010	FORD F-250 3/4 TON 4X4	\$ 35,000	2017	7	\$ 5,000
PW SKID STEERER	2012	BOBCAT S650	\$ 35,000	2024	12	\$ 2,917
PW AIR COMPRESSOR	2003	INGERSOLL RAND 185	\$ 17,000	2015	12	\$ 1,417
PW #10	2012	FORD F-250 3/4 TON 4X4	\$ 35,000	2019	7	\$ 5,000

Village Vehicle and Equipment Replacement Schedule

<u>Vehicle/Equipment</u>	<u>Year</u>	<u>Make and Model</u>	<u>Est. New Replacement Cost</u>	<u>Est. Replacement Year</u>	<u>Est. Replacement Useful Life</u>	<u>Annual Replacement Saving Required</u>
<u>PUBLIC WORKS</u>						
PW AIR RAIDER	2014	RYAN 544317A	\$ 3,000	2021	7	\$ 429
PW #1 ADMIN CAR	2010	FORD EXPEDITION	\$ 45,000	2017	7	\$ 6,429
PW #22	2014	INTERNATIONAL 7400 2 TON	\$ 140,000	2026	12	\$ 11,667
PW #18	2012	INTERNATIONAL 7400 2 TON	\$ 140,000	2024	12	\$ 11,667
PW #822	2014	INTERNATIONAL 7400 2 TON	\$ 140,000	2026	12	\$ 11,667
PW #3 CAR	2004	CHEVY BLAZER	\$ 30,000	2011	7	\$ 4,286
<u>COMMUNITY DEV. DEPT.</u>						
BD #1 SUV	2006	FORD EXPLORER	\$ 30,000	2013	7	\$ 4,286
BD #2 SUV	2003	JEEP LIBERTY	\$ 25,000	2010	7	\$ 3,571
<u>PARKS DEPT.</u>						
PARKS DEPT. VAN	2002	FORD E-350 VAN	\$ 30,000	2009	7	\$ 4,286

ANNUAL VEHICLE & EQUIPMENT REPLACEMENT COST

\$ 228,896



RESERVE FUND



RESERVE FUND

Actual Fiscal Year Ended 12/31/2011	Actual Fiscal Year Ended 12/31/2012	Actual Fiscal Year Ended 12/31/2013	Actual Fiscal Year Ended 12/31/2014	Budget Fiscal Year Ended 12/31/2015		Proposed	
						2016	2017
-	-	-	-	-	Transfer from General Fund	-	-
-	-	-	-	-	Transfer from Community Dev	-	-
-	-	-	-	-	Total Cash Transfers	-	-
911,442	1,639,345	1,755,584	1,943,698	1,967,638	General Fund Bal. @ 12/31	1,985,661	1,992,851
29%	43%	45%	48%	48%	% of Next Year's Budget	48%	

Significant Changes

- The purpose of this fund is to accumulate a cash reserve to provide financial stability to the Village. The Village's fund balance and reserves policy dictates that the Village should maintain 33% of the next years' operating budget in reserves. The projected fund balance at the end of Fiscal Year 2016 is 48%.