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PRIORITY BASED BUDGETING

A COMPREHENSIVE OVERVIEW

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VILLAGE OF HAWTHORN WOODS
2 LAGOON DRIVE
HAWTHORN WOODS, IL 60047

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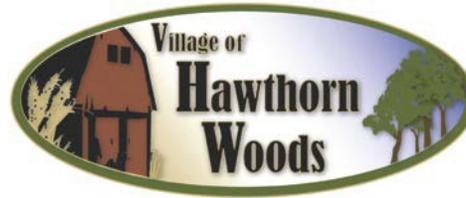
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INTRODUCTION



INTRODUCTION TO PRIORITY BASED BUDGETING

DESCRIPTION

The Village of Hawthorn Woods continues to actively demonstrate transparency and accountability to its residents. Perhaps the greatest ongoing achievement, and a key component to our success, is the synergy between elected officials, appointed staff, the residents, and the greater community of Hawthorn Woods. With excellence as a benchmark in our everyday work plan, Hawthorn Woods continues to lead in excellence in public governance, public management, and public accountability.

As a result of our innovative approach to serve the public with transparency and excellence, we are now in the second year of our Priority Based Budget, our financial document that integrates budget policies, stakeholder goals and interests, financial revenues (input) and expenditures (output), which reinvented the role of local government budgeting in Hawthorn Woods.

Most organizations know what they do and how they do it. Very few have taken the internal auditing exercises to determine why our Village Government in Hawthorn Woods desires to perform with excellence. We value results, and wish to allocate our resources to programs and services based on the highest importance, and not just on historical traditions. Instead of traditional numerical mapping and scoring, we have prioritized the funding of programs and services based on the highest degree of relevance to result. In some cases, there is a legal requirement that makes the programs essential. In contrast, there may be services or programs provided that serve a lower degree of relevance, perhaps impacting only a handful of residents. We continue to expand our Capital Improvement Plan to link our municipal funds to our broader organizational goals.

We are in the second year working to prioritize the multiple major capital improvement projects including street maintenance, drainage issues, culvert replacement, Americans with Disabilities Act (ADA) compliance standards, fleet replacement programs, park upgrades, equipment/tool upgrades, infrastructure expansion and modernization of utilities, and property, building, and facility needs. We have identified our highest priority infrastructure needs and have formed a Citizen Task Force to assist us with determining the best way to fund these street, drainage, and bike path projects.

The Evolving Municipal Budget

According to Jon Johnson and Chris Fabian from the Center for Priority Based Budgeting, the evolution of the municipal budget has changed over the past few decades, but many municipalities have remained comfortable with the basic antiquated formula for government reporting. Calling on a new mindset and re-inventing the financial reporting process demands a great deal of time and commitment for all parties involved in shaping innovative budgeting. Listed below are the commonly recognized governmental budget documents that have evolved in governmental reporting.

1. **The Line Item Budget:** The Line Item Budget became a standard way of financially accounting for expenditures. They were hard to decipher, and were assigned numerical values by an account driven type of expense. The focus of what the government spent took precedent over any other information provided by the budget. It was a book of numbers about spending and purchasing.
2. **Incremental or Target Based Budget:** Expanding from the Line Item Budget, this style emerged as a general way to analyze spending from a broader departmental perspective.
3. **Performance Based Budget:** The Performance Based Budget started to measure results from expenditures, and not just what governments spent but rather how much is accomplished with a value given to the expenditure.
4. **Zero Based Budget:** The Zero Based Budget was designed to create a base level of appropriation each year from “scratch” taking the line item budget and proving up funding needs annually. What was allocated in the prior year did not account for the next year’s allocation.
5. **Program/Priority Based Budget:** The Priority Based Budget, also known as the Program Based Budget, emphasizes the budget as more than an accounting document. The Program Based Budget addresses priority policy and program initiatives, allowing the budget planners to allocate limited funds among competing needs. It focuses on what the government does, how it does it, and why the service or program is important. It can also assign a priority value from critical to low and builds the budget on how and why the funds are utilized in the community.

The Value of Priority Based Budgeting in Hawthorn Woods

As a community that takes great pride in our award-winning innovative entrepreneurial approach to local government, this approach to exceed business as usual for governmental financial reporting ascends the Village to the highest level of excellence and transparency for our residents. This document allows the Village to more clearly depict our revenues and expenditures to plan for enhanced financial decision making. This data collection and research analysis allows governmental officials to make informed choices regarding the distribution of finite funds for capital assets, operational demands, core services, and future programs and projects. It is a direct result of stakeholder participation and can be annually designed to reflect the current priorities of the Village, as compared to a traditional departmental allocation. In a Village like Hawthorn Woods, where the highest level of Government Finance Officers Association (GFOA) annual reporting and auditing reports have been awarded annually, we challenged ourselves to reach a higher level of excellence and initiate the priority based budget process.

The purpose of Hawthorn Woods' evolving priority based budgetary process is to provide a framework for allocating resources to fit with the priorities and future needs identified by the Hawthorn Woods community, creating a transparent citizen-driven document that bases fiscal planning on real needs and identifiable program usage. It is a hybrid of the zero-based budgeting process to which we currently subscribe, and includes elements of program based, and results based initiatives. This document is a hands-on tool that will be updated annually to assist in directing decision-making on results and outcomes based on informed choices and prioritized strategies. In short, it will facilitate the direction of our funding to receive the best return on our investment.

We have integrated the Village's Comprehensive Plan, with its citizen priorities list and strategic roundtable results. This priority based budgeting document used the raw collected data and assessed priorities that were identified by our key stakeholder interviews, open house roundtables, electronic feedback forms, resident call logs and discussions with consultants. They also include interviews from elected officials and appointed Village boards and commissions.

Data presented in this document is summarized in Priorities 1.1 through 1.7 that will be assigned to every line item request in our operating and capital budget ("Budget Book"). The priorities are listed first as raw data collected from stakeholders in no particular order. The initiatives are then summarized as a results priority map, depicting the priorities that will be funded in the operating and capital budgets. The raw data was assembled from a series of stakeholder involvement opportunities, including:

2012 Street Maintenance Improvement Report (Pavement Management Report)
October 9, 2013 Business Workshop conducted by Houseal Lavigne Associates
October 16, 2013 Community Workshop roundtable discussions conducted by Houseal Lavigne Associates
2014 Comprehensive Plan stakeholder survey results from citizens, staff, committee, and Village Board written submissions
2016 Market Analysis interviews conducted by AECOM
2016 Village-wide Analysis of Drainage Problems
2017 AECOM Market Analysis Report

Priority Determinations for 2018

With several top priorities all competing for limited financial resources, the Village is undertaking an expansion of our capital planning program. This year, the following funding requests take top priority in the Village operating and capital budget:

- Comply with State and federal mandates
- Provide excellent customer service, amenities, and municipal deliverables to the citizens of Hawthorn Woods
- Prioritize Health, safety, and welfare issues
- Prioritize protection of residential and corporate structures from flooding, followed by accessory structures and property/grounds
- Improve modernization of Village-owned infrastructure and park properties, including ADA requirements
- Plan strategic economic development opportunities and revenue funding opportunities (i.e., matching grant opportunities)

As a priority in 2018, we have identified the following 4 major projects that comply with these standards:

- Darlington bridge repair
- Schwerman Road resurfacing
- Meadowview Park design & construction
- Bike path grant project expansion

Linking the Budget to Organizational Goals

Our 2018 Budget Book includes a direct link and critical value reference location between the Budget Book and the Priority Based Budgeting document. This initiative will align the best management practices in the industry, and enable the Village of Hawthorn Woods to be an innovative leader in government transparency, aligning our resource allocations (input), with our community’s expectations (output). We believe this communication tool will serve as a working document for planning, budgeting, and connecting our vision and goals to action-oriented deliverables of services and programs.

Our Budget Book funds the highest priority items as identified by our stakeholders. We have aligned the financial resources in the budget with strategic feedback generated from our residents, elected and appointed officials, business partners, daytime work force, employee base, educational community, and governmental partners. The 2018 Budget Book reflects authentic citizen influence and transparent accountability of public funds.

As a result of integrating our Priority Based Budget document along with our 2018 Budget Book, we are pleased to provide to the community an innovative and transparent document that prioritizes operations, purchases, programs and services based on the actual priorities of our residents.

Respectfully Submitted,



Pamela O. Newton
Chief Operating Officer



Kristin N. Kazenas
Chief Financial Officer

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OPERATIONAL TRANSPARENCY SUMMARY

11 PRIORITIZE A SAFE AND SECURE COMMUNITY

Unfiltered Data Collected from Stakeholders

Stewardship of the Environment (Pollutant-Free Community)	Community Safety Programs (Women’s Self Defense and Take Home Booklet)	Fire District Response Times, Secure Water Supply to Fight Fires	Promote Public Health (Walkable Community)
Safe Drinking Water	Residential Traffic Safety (Speed/Sidewalk)	Integrated Multi-Jurisdictional Records Systems (Connect Arrest History)	Stormwater Management (Control Flooding, Protect Properties)/ Safe from Flooding
Safe Parks Graffiti-Free Parks	Safe Mobility (Train Tracks, Potholes, Stop Signs) ADA accessibility	Emergency Notification System	Peaceful Neighborhoods (Neighborhood Watch)
Well-Lit Parks and Intersections Traffic Signal Maintenance	Safe Streets Patrolling Cars	Emergency Preparedness/CPR Trained Employees	Crime Prevention Strong DUI Initiatives
Visible Playgrounds	Modernize infrastructure and utilities	Early Warning Storm Protection System (Lightning Strike Guard and Weather Alerts)	Funds Adjudication Court
Safe and Reliable Transportation Network	House Watch Crime Prevention Services	Conservative Risk Management Procedures (Lifeguard, Red Cross, Lifeguarding Certification)	Financially Sustainable
Safe After School Programs	Low Crime Rates (Safe Neighborhoods, Crime-Free Community)	Professional Workforce/Educational Training and Staff Certifications	Ensure Park Equipment Sight Line Visible to Police
Sustain a Clean, Safe, and Attractive Place to Live, Work and Play	Visible Police Presence (Neighborhoods, Schools, Parks, Adopt-A-Cop)	Well-equipped Departments (AED in Every Squad)	Emergency Evacuation Plan
Safe Schools and Safe Bike Trails to Schools	Well Trained Law Enforcement	Entire Workforce Trained as First Responder	Manage Risk Management Safety Committee
Proactive Crime Prevention, Visible Presence in Community	Enforced Village Ordinances	CERT Partnership	Neighborhood Watch Program

Priority 1.1
Results Mapping

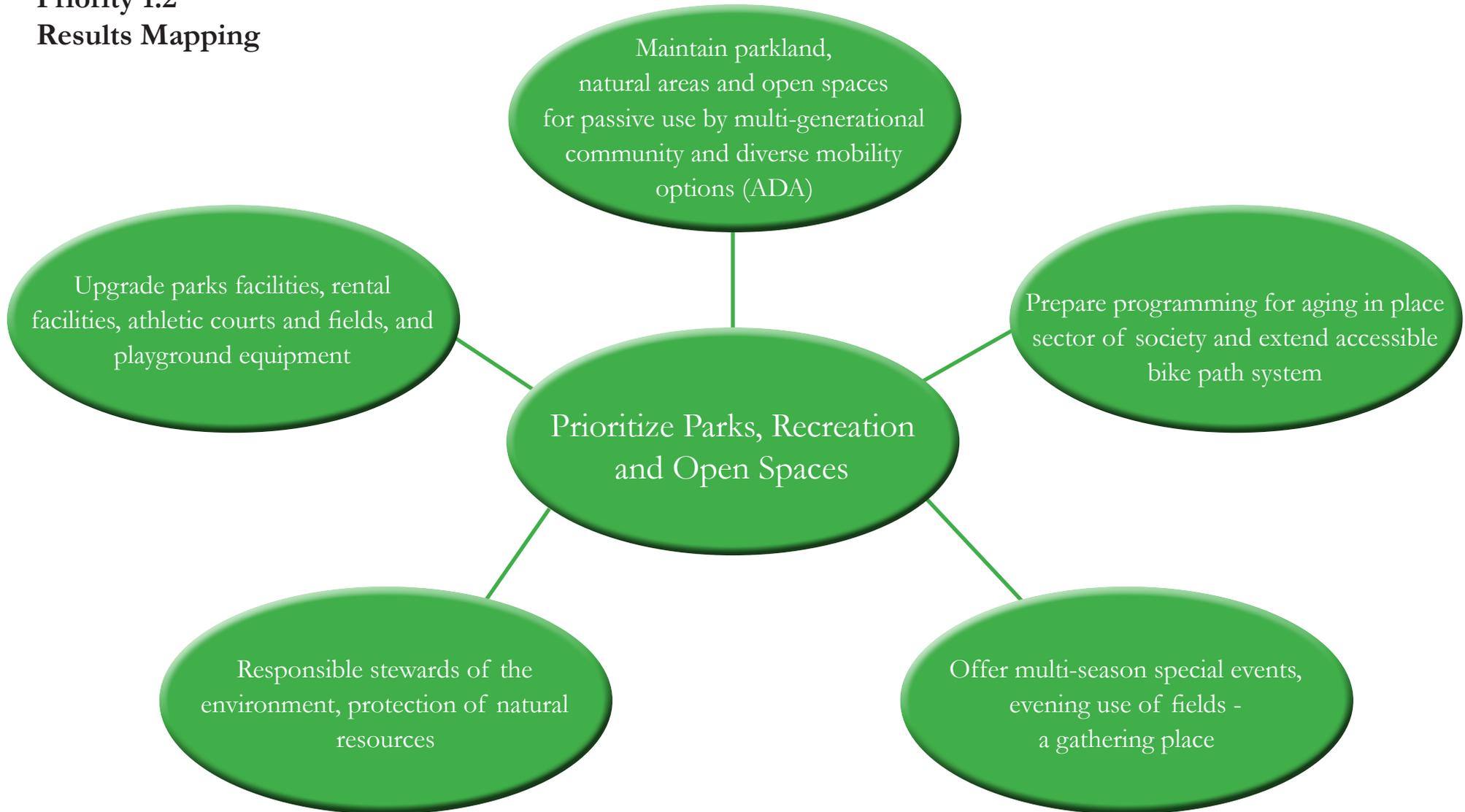


12 PRIORITIZE PARKS, RECREATION AND OPEN SPACES

Unfiltered Data Collected from Stakeholders

Sports Education	Pool Aquatic Center Facilities (Desirable Village Amenity)	Design Play Spaces for All Abilities	Tree Preservation and Diversity
Leisure Services for All Demographics (Youth to Seniors)	Public Space Rentals (Reunions and Parties)	Safe Playground Equipment Replaced and Maintained Regularly	Preserve Natural Areas and Open Space
Seniors Monthly Lunch and Learn	Ball Fields to Meet Diverse Recreational Demands (Night Games, Multi-Use Sports)	Stroller/ADA Accessibility to Parks and Playgrounds	Places to Explore Nature
Online/Website Registration	Well-Groomed Ball Fields and Sports Courts	ADA Accessible Parks and Playgrounds SRACLC Services	Stewardship of the Environment
Diverse Arts Programs	Parks-Trees Trimmed for Visual Safety	Upgraded Play Spaces Fitness for All Ages	Encourage Bio-Swales, Vegetation Buffers and Native Plantings
Multi-Season Activities, A Gathering Place	Create Shade Shelter in Parks Facility Rental Services	Well-Lit and Visible Play Spaces and Ballfields	Ensure Regulatory Compliance to Protect the Environment and the Lives of Residents and Visitors
Provide Safe After School Programs	Create More Fields for Soccer/Baseball	Signage Branding (Visual Harmony)	Fishing, Ice Skating, Frisbee Disk Golf

**Priority 1.2
Results Mapping**

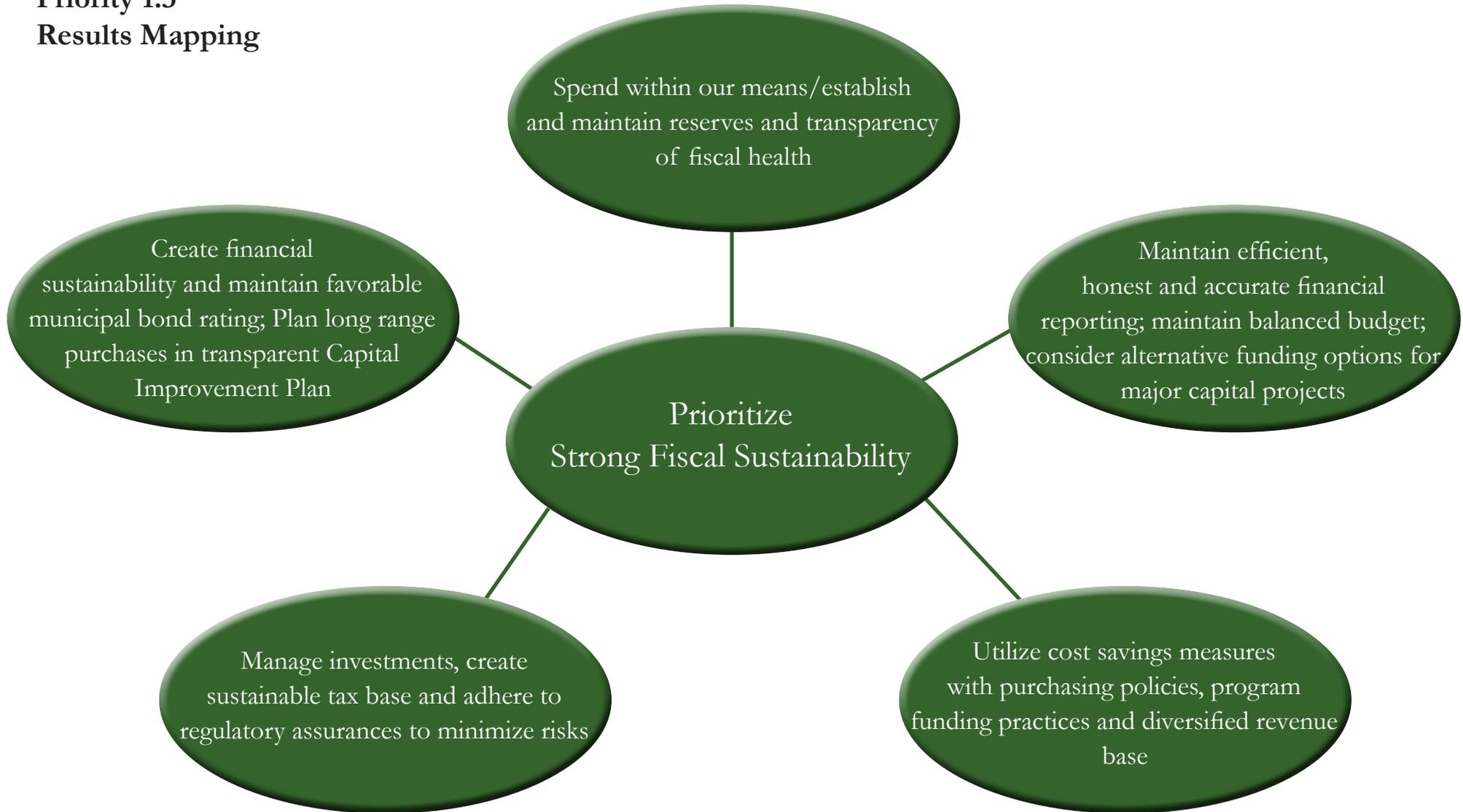


13 PRIORITIZE STRONG FISCAL SUSTAINABILITY

Unfiltered Data Collected from Stakeholders

Financial Sustainability	Create Attractive Downtown Area for Sales Tax Base Expansion	High Quality Professional Workforce (Use of Interns/Part-time Cost Employees Saving)
Grow Revenues, General Fund and Community Donations	Modernization of Fee and License Revenue	Transparent Finances and Efficient Services
Maintain Municipal Bond Rating for Low Interest Debt Financing Opportunities	Regulatory Compliance	Responsible Three Quote Purchasing Policy
Supplement Finances with Grant Awards and Program Funding	Items Budgeted Not Expended Until Revenues are Met	Fosters Public/Private Initiatives
Supports Business Retention and Entrepreneurial Home Businesses	Reduce Reliance on SSA Funding Mechanism	Programmatic Funding Practices (Multi-Program Approach)
Local Business Support	Strategic Investments	Manage Innovative Zero Based Budgeting
Sustainable Tax Base	Sustainable Accounting	Manage Economic Growth Opportunities (Commercial, Retail, Residential Balance)
Diversified Revenue Base	Maintain Balanced Budget	Provide Assurance of Regulatory and Policy Compliance to Minimize Risk
Supports Broad Based Economic Diversity	Award Winning GFOA Reporting	Attracts and Retains Professional High Quality Workforce Dedicated to Public Service
Leverage Donation/Grant Dollars	Transparent, Accountable, Efficient and Honest Financial Accounting	Innovative and Transparent Budget

Priority 1.3
Results Mapping

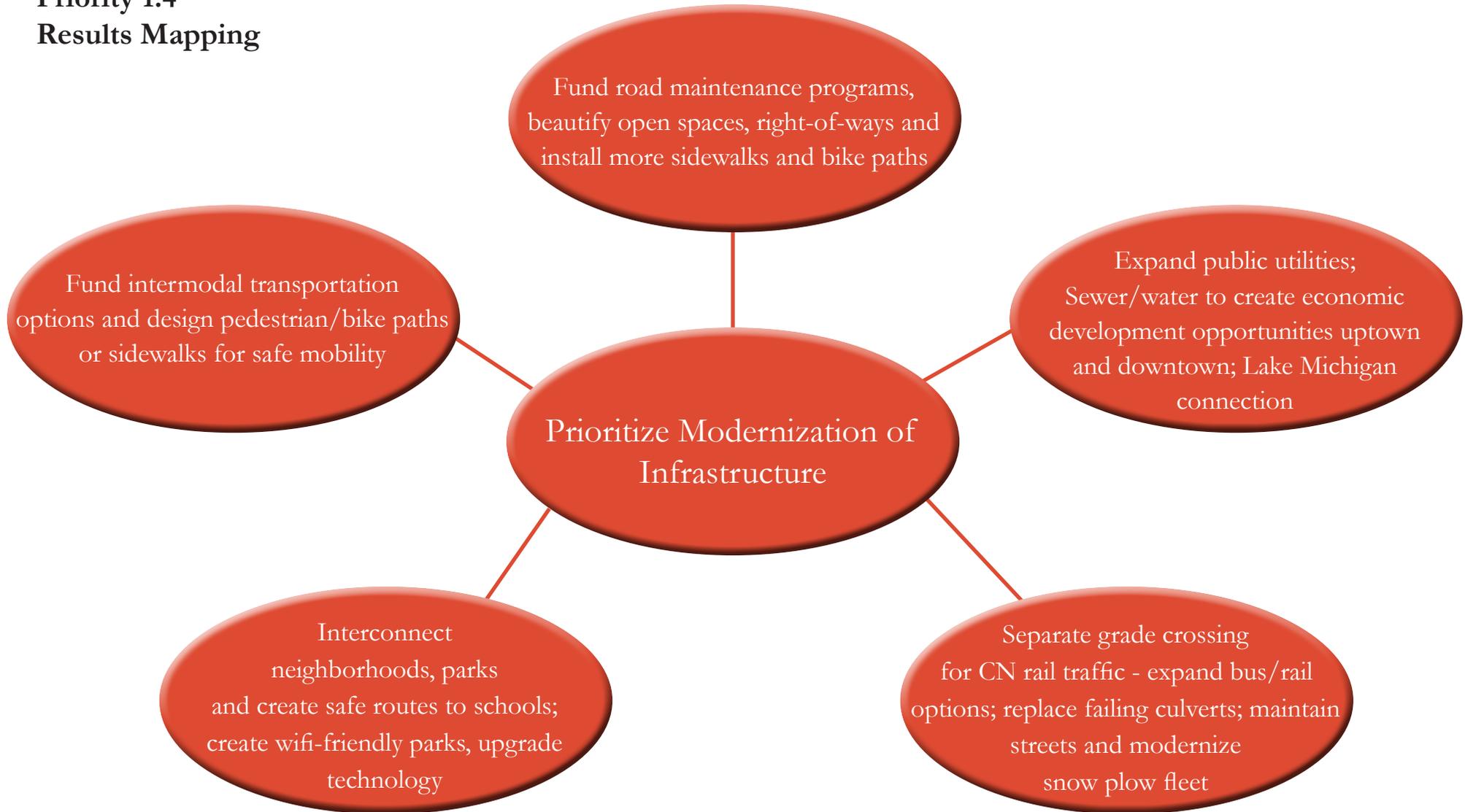


14 PRIORITIZE MODERNIZATION OF INFRASTRUCTURE

Unfiltered Data Collected from Stakeholders

Connected Bike Trails Install Expanded Sidewalks	Fleet/Vehicles/Equipment Replace, Maintain and Service Fuel Services	Reduce Reliance on Vehicular Travel	Beautification of Open Spaces and Right of Ways
Modernize Tools, Equipment, Supplies, Facilities	Research Lake Michigan Water	Connect Subdivisions	Mitigate Factors that Flood Roadways
CN Grade Separation Crossings at Old McHenry and Gilmer Roads	Water and Sewer Service Expansion Pubic Utilities Modernization	Pedestrian Friendly Destinations	Safe Road Network, Maintain Safe Condition
Reliable and Affordable Village Services	High Speed Internet in Parks	Maintain Modern Infrastructure/Upgrade Municipal Technology/Website Printing/Copying	Snow Plow, De-Icing Operations
Expand Bus and Rail Services	Upgrade Infrastructure	Routine Pothole Repair, Crack Sealing, Resurfacing, and Pavement Markings	Litter-Free Roadways
Expand Mobility Options Right of Way/Maintain Easement	New Municipal Campus Investment	Equipment Rental/Lease/Purchase	Reliable and Affordable Municipal Services
Public Works Facility Expansion to Store all Trucks	Finish Road Program (Concrete Ribbons)	Maintain or Add Parking Lots in Village Parks	Senior Fitness Area in Parks
ADA Compliant Village Hall and Parks HVAC Services	Expand Tree Nursery	Proactive Annual Roadway Maintenance Program	Maintain Streets, Repair, Resurfacing

**Priority 1.4
Results Mapping**

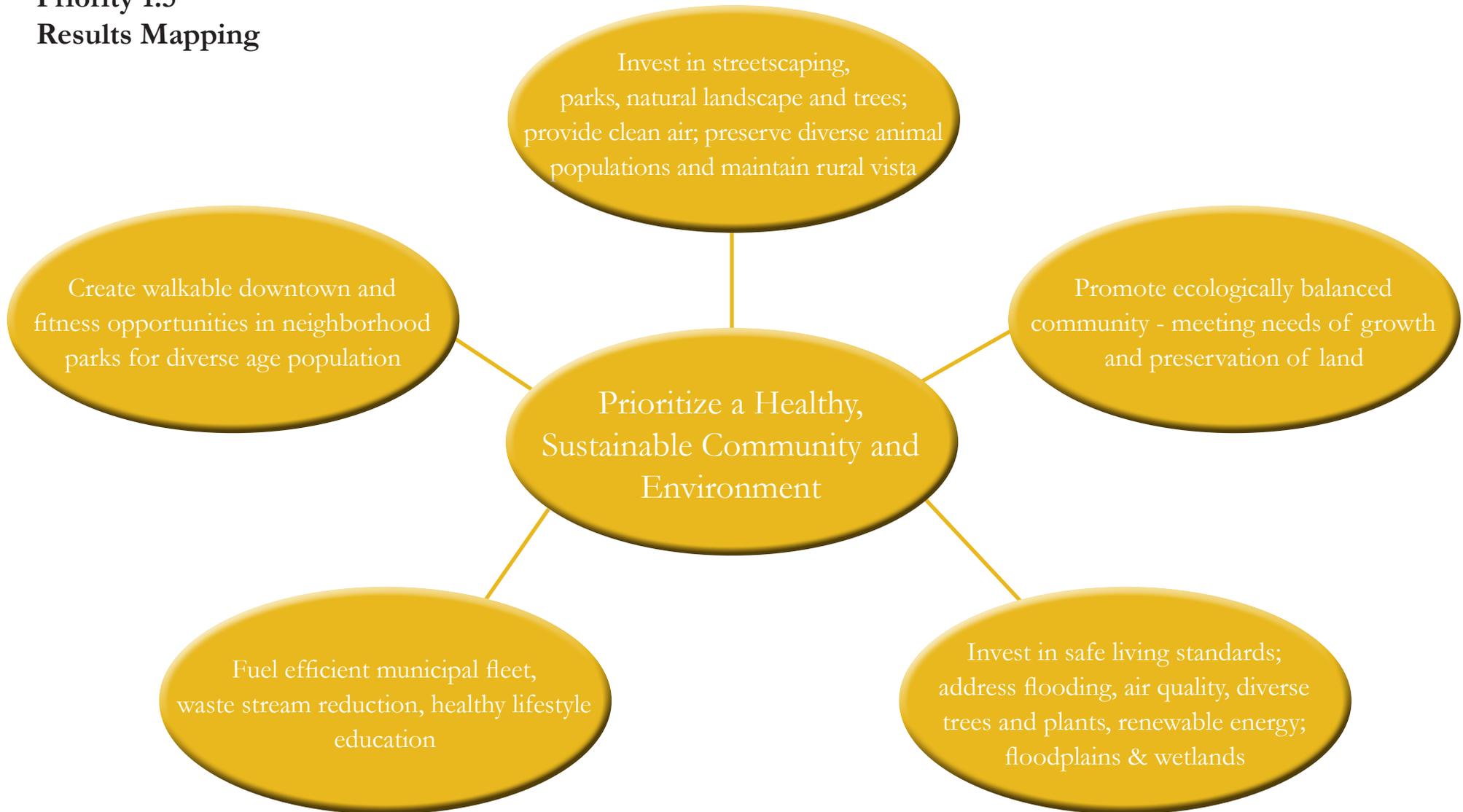


15 PRIORITIZE A HEALTHY, SUSTAINABLE COMMUNITY AND ENVIRONMENT

Unfiltered Data Collected from Stakeholders

Tree City USA Maintenance	Stewardship of Natural Resources	Flood Control And Prevention programs	Fitness Programs, Boot Camps, Aquatic Aerobics, Swim Team, Fitness Camps, Yoga, and Zumba	Agency Partnerships with Health Department
Streetscaping (Prioritize Natural Landscaping for Rural Vista)	Building Services Permit, Inspection Services Zoning Services	Manage Floodplains and Wetlands	Provide for Multigenerational Engagement with the Land	Manages an Ecologically Balanced Community/ Renewable Energy Options
Diversity Tree Stock (EAB Replacements)	Expansion of Open Space Acquisition	Waste Stream Reduction/Recycling Education	Provide Healthy Air Quality – Prohibit Leaf Burning	Best Management Practices including Bio-Swales, Vegetation Buffers, and Native Plantings
Provide Fitness Opportunities	Promote Energy Conservation, Cost Savings, and Renewable Energy	Annexations Land Use Development Services	Provide Elder Programs for Aging Population	Supports and Sustains Resource Conservation Practices
Provide Safe Drinking Water	Avoid Dependence on Well Water	Reduce Mosquito Population	Extend Water and Sewer Service Opportunities	Update Park Equipment
Create Walking/Biking Trails	Pervious Pavement Opportunities	Community Health Safety Initiatives No burn policy	SWALCO	Planning Services Code Enforcement Professional Services

**Priority 1.5
Results Mapping**

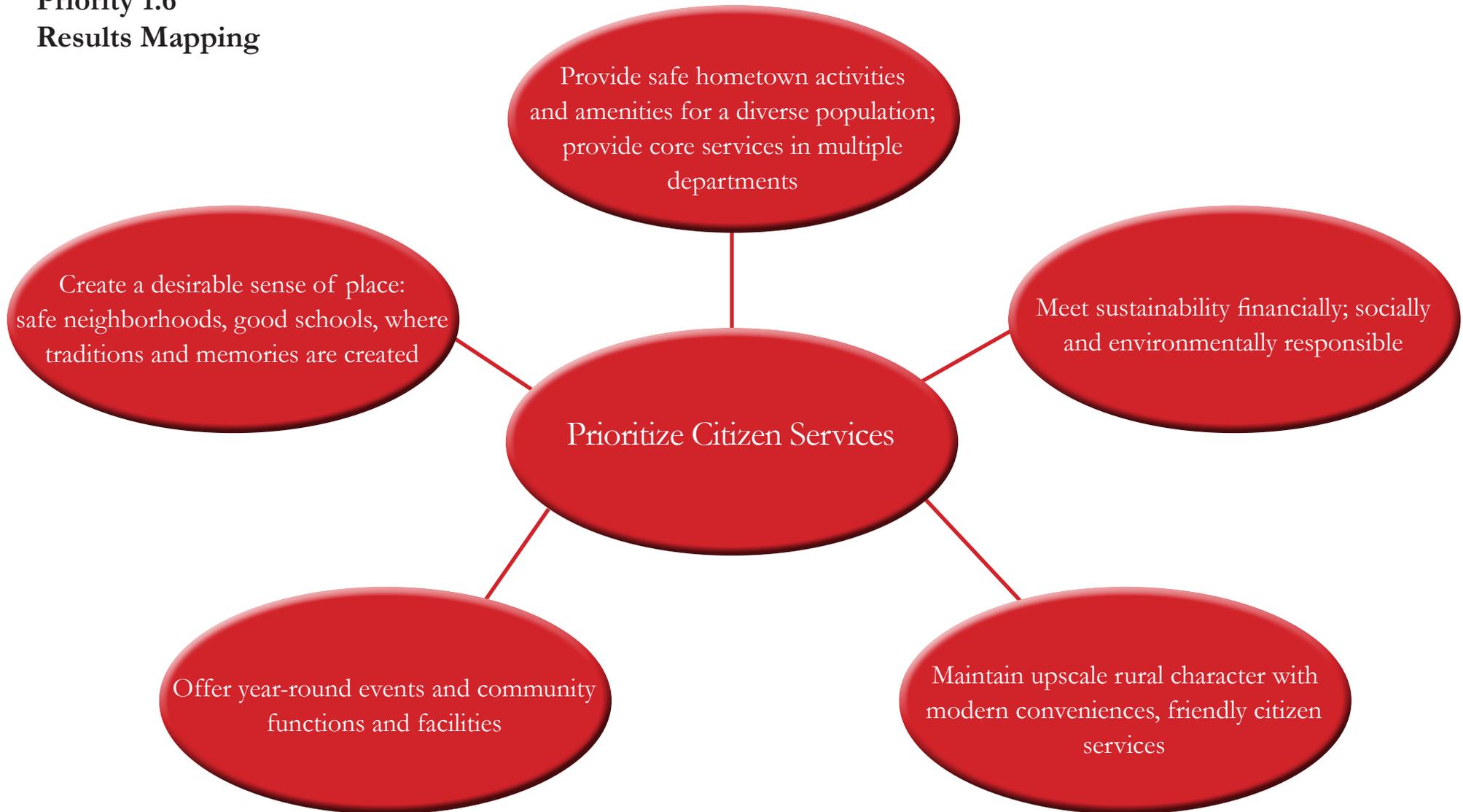


16 PRIORITIZE CITIZEN SERVICES

Unfiltered Data Collected from Stakeholders

Winter Carnival	Book Nook Reading Club	Aquatic Center Concessions	Family Friendly Special Events	Safe, Small Town Feel Rural by Design
Bark in the Park Senior Events	Public Utilities Street Lights Traffic Signals	Community Rentals (Barn/Aquatic Center)	Strong Legal Representation Municipal Attorney Services	Vacation House Watch/ Crime Prevention Police Department
Front Desk Services Customer Service Phone	Arbor Day/Tree City USA	Volleyball/Baggos Baseball/Soccer fields	Administrative Support for All Village Departments	Environmental Consciousness (Recycling)
Local Vendor Opportunities	Village Golf Outing Java with Joe	Yard Waste Stickers	Fireworks Display Village Parade	Community Tree Lighting Event
Fall Family Fun Fest	Volunteer Appreciation	Park Signage Update	Adopt-A-Cop Coffee with a Cop	Weekly E-Blasts Unite Community
Car Show Cruise Nights Movies in the Park Concerts in the Park	Craft Fair Showcases (Local Vendors)	Recreational Programs Park Activities 18 Great Parks	Eagle Scout Opportunities Community Service Youth Summer Camp	Mailed Newsletters Connect Community with Communication
Postage Credit Card Fees	Tot/Youth/Adult Recreation Programs	Swim Lessons Aquatic Center Programs	Indian Princess Activities in Parks	Provide Core Services in Multiple Departments
Plow/Salt Streets Mosquito Abatement	Fitness Programs Boot Camps	Hawaiian Luau at Pool Family Events Flick N Float	Family Movie Night in the Barn with Popcorn	Village Clerk Services Registrar/Voter Services Village Records/Notary Services
Professional Development	New Resident Packets	Lifeguarding/Water Safety Instructor/Red Cross Classes	Dispatch Services	Park and Recreation Programs

Priority 1.6
Results Mapping

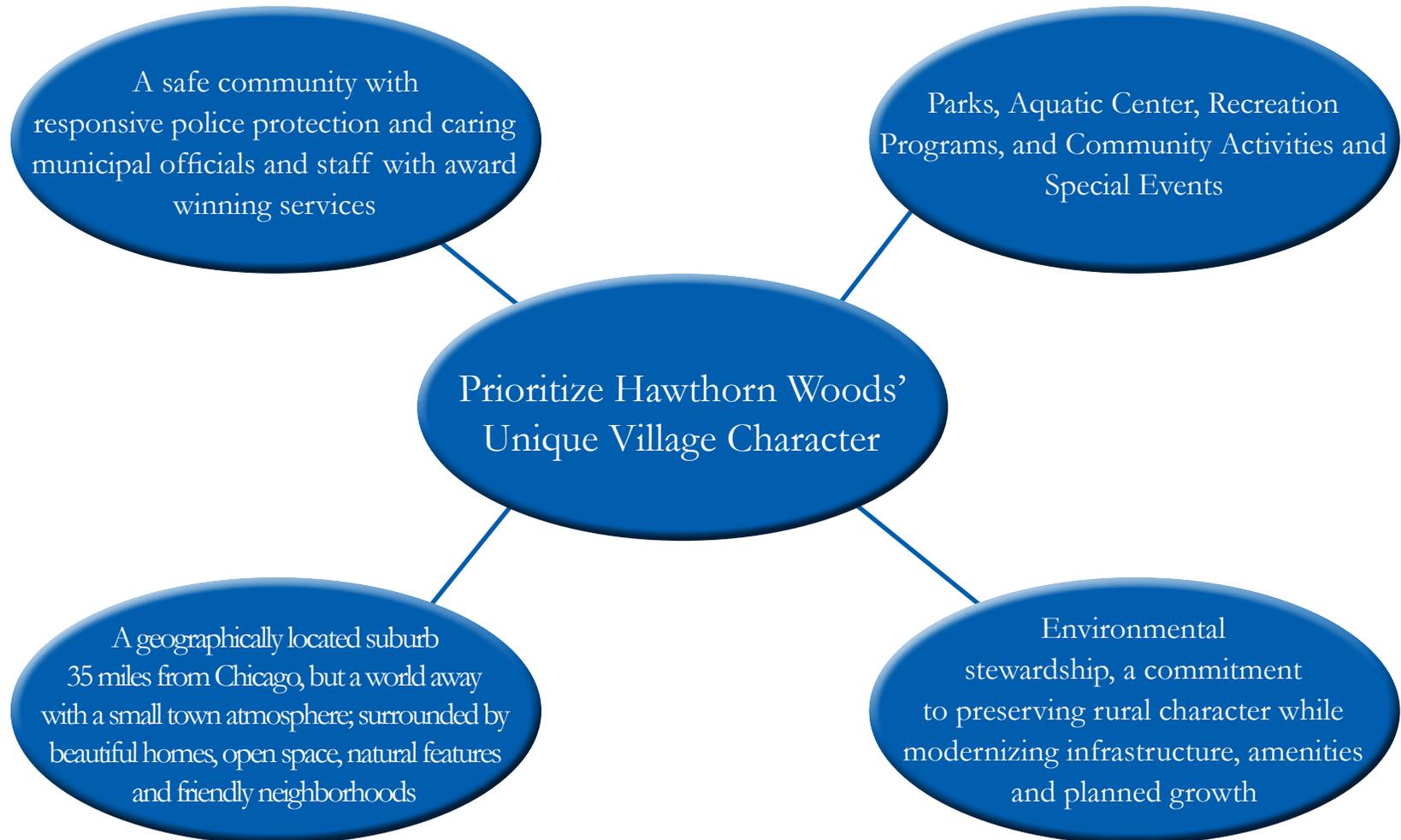


17 PRIORITIZE HAWTHORN WOODS' UNIQUE VILLAGE CHARACTER

Unfiltered Data Collected from Stakeholders

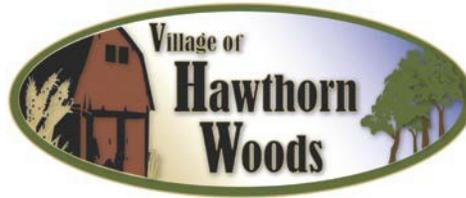
Diverse Lifestyle Opportunities Employment Opportunities	Responsive to Community Concerns Using Best Management Practices	Prudently Manages its Financial, Human, Physical and Technology Resources	Livability for Good Governance
Leisure, Cultural and Learning Opportunities	Communicate Regularly to Citizens	Clean Drinking Water	Citizen Involvement, Engaged, Inclusive Community
Maintain Rural Character of Community	Economic Vitality Upscale Suburb	Provides for Technology Connectivity in Public Spaces	Reliable Day to Day Services (Cable, Phone, Electricity)
Small Hometown Feel/Neighborly	Sister City Relationship	Personal/Friendly Customer Service	Viable Business Network State of the Art Technology
Healthy, Socially Responsible Environment	Safe and Efficient Transportation Network	Award Winning Community Services	High Quality Diversified Housing Stock and Employment Opportunities
Safe Community #1 in Illinois Priority	Walkable Downtown Area	Comprehensive Orderly Growth and Development	Well-Managed Community Development
Attractive, Well Planned Livable Neighborhoods	Destination Downtown, Shopping, Walkable District	Modern Infrastructure (Water, Sewer)	Outstanding Educational System
Maintain Village Identity (Gateways/Wayfinding Signage)	Foster Business Friendly Community Partnerships	Effective and Connected Transportation Systems	Responsive, Accessible and Courteous to its Citizens
Arnold Palmer Golf Club	Managed Growth to Balance Natural Characteristics	Integrity and Innovation in Operations	Professional Staff Support Elected Officials Services

Priority 1.7
Results Mapping



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REVENUE SOURCES (INPUT)



REVENUE SOURCES (INPUT)

WHERE DOES THE MONEY COME FROM?

The Village's main revenue stream is based upon the choice location of its land and the premier value of its residential base. Property taxes represent 43% of the Village's 2017 total budgeted revenue. There has been significant interest in the residential land development area and annexations trending toward growth. The collection of property taxes continues to be a critical factor in Village operational success.

The Village is also reliant on the State of Illinois shared revenues including income tax from the Local Government Distributive Fund (LGDF), motor fuel tax, personal property replacement tax, sales tax, and use tax, which comprise 18% of the Village's 2017 total budgeted revenue. The State of Illinois is experiencing a fiscal crisis which has delayed the receipt of these revenues. Any permanent reduction in state shared revenues would have a profound negative impact on Village operations.

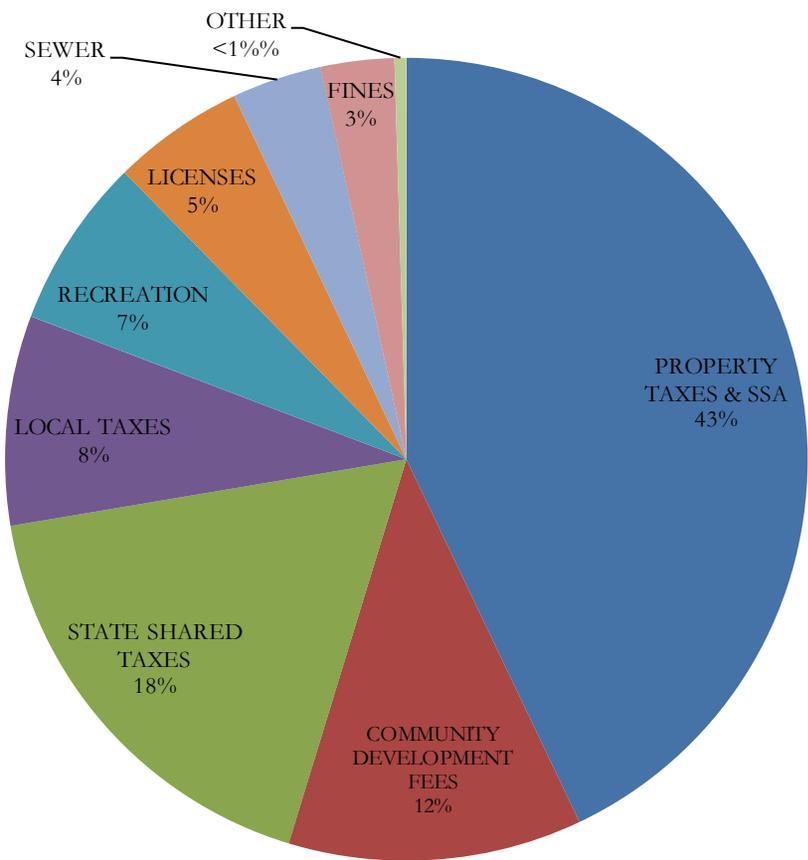
As the local economy continues to improve, the Village anticipates additional revenue from new home starts and related development fees. Two new home developments are in progress: Hawthorn Hills (Pulte Group) and Stonebridge (William Ryan Homes). This development has a positive impact on Village revenues (Community Development Fees – 12%).

The Village imposes a utility tax on telecommunications, natural gas and electric services. The utility taxes represent 8% of the Village's 2017 total budgeted revenues.

On the following pages, a summary highlights Village revenue sources by major category accompanied by a graph which depicts the applicable percentage of the total revenue. A detailed description of each revenue source follows the summary.

<u>REVENUE SOURCE</u>	<u>2017 BUDGET</u>
PROPERTY TAXES & SSA	3,138,538
COMMUNITY DEVELOPMENT FEES	863,202
STATE SHARED TAXES	1,287,505
LOCAL TAXES	618,500
RECREATION	499,975
LICENSES	390,575
SEWER	262,930
FINES	216,700
OTHER	<u>34,646</u>
TOTAL REVENUES	<u><u>7,312,571</u></u>

2017 BUDGET - SUMMARY

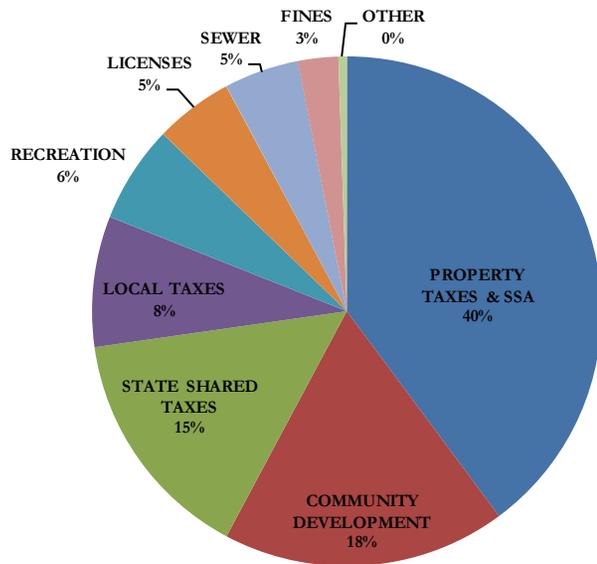


This graph represents the budgeted revenues forecasted by the Village of Hawthorn Woods during the 2017 fiscal year, summarized by major category. This data is not presented in accordance with generally accepted accounting principles (GAAP). Interfund transfers have been eliminated and are not included in the data above. The Village prepares a Comprehensive Annual Financial Report (CAFR) in accordance with GAAP at the completion of each fiscal year. Copies of prior year CAFR reports are located on the Village website: www.vhw.org.

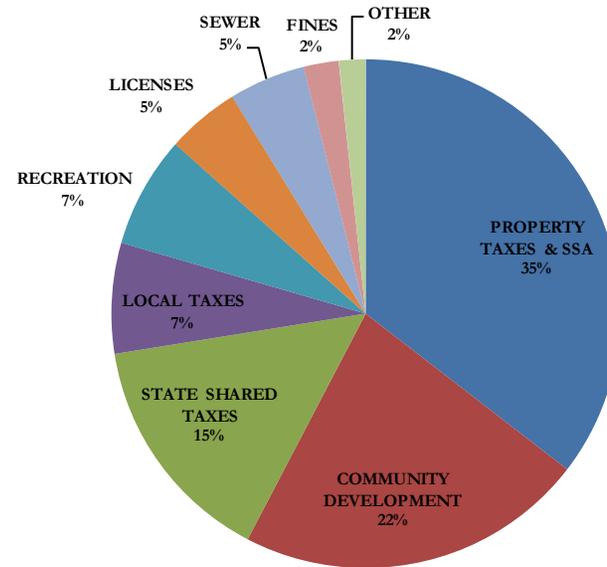
REVENUE SOURCE	2016		VARIANCE OVER (UNDER)	%
	BUDGET	ACTUAL		
PROPERTY TAXES & SSA	3,155,110	3,021,686	(133,424)	-4.2%
COMMUNITY DEVELOPMENT	1,425,718	1,889,929	464,211	32.6%
STATE SHARED TAXES	1,181,678	1,262,015	80,337	6.8%
LOCAL TAXES	657,500	597,381	(60,119)	-9.1%
RECREATION	489,364	604,004	114,640	23.4%
LICENSES	393,300	395,405	2,105	0.5%
SEWER	376,000	412,728	36,728	9.8%
FINES	202,500	190,424	(12,076)	-6.0%
OTHER	41,675	144,605	102,930	247.0%
TOTAL REVENUES	7,922,845	8,518,177	595,332	7.5%

These graphs represent the 2016 Budget and Actual revenues summarized by major category. This data is not presented in accordance with generally accepted accounting principles (GAAP). Interfund transfers have been eliminated and are not included in the data above. The Village's annual financial results for fiscal year 2016 are presented in the audited Comprehensive Annual Financial Report (CAFR) located on the Village website: www.vhw.org.

2016 - Budget



2016 - Actual





REVENUE DETAIL

Property Taxes - The Village of Hawthorn Woods levies a general property tax to support the critical operations of the Village. The Village is subject to PTELL (Property Tax Extension Limitation Law) which restricts the increase in the property tax rate each year by 5% or the CPI (Consumer Price Index), whichever is lower.

Property Taxes SSA – The Village of Hawthorn Woods levies property taxes for four Special Service Areas (SSA). SSA #1, #2, and #3 taxes are levied for the repayment of bonds issued to fund a Village-wide road improvement program. SSA #4 taxes are levied against specific properties for the repayment of bonds issued to construct the Midlothian Road sanitary sewer.

Amusement Tax – The Village of Hawthorn Woods imposes a 5% amusement tax on businesses that charge admission to watch or engage in entertainment or amusement.

State Shared Revenues – The State Shared Revenues are received from the State of Illinois and include the following taxes:

- Local Government Distributive Fund (LGDF) – Based upon population, the Village receives a portion of the State income taxes paid.
- Use tax – Based upon population, the Village receives a portion of the use taxes paid to the State of Illinois when goods are purchased outside of Illinois for consumption within Illinois.
- Personal Property Replacement Tax – This tax includes revenues collected by the State of Illinois to replace money lost by local governments; the law changed in 1979, prohibiting local governments from imposing personal property taxes on businesses.
- Motor Fuel Tax – Based upon population, the Village receives a portion of the motor fuel taxes paid to the State of Illinois.
- Sales Tax – The Village receives 1% of the sales taxes paid when goods are purchased at a business in Hawthorn Woods.

Recreation Programs – The Village of Hawthorn Woods recreation programs enhance physical, social, cognitive, and motor skills for participants of all ages. The Recreation Department offers a variety of programs including swim lessons, summer camps, preschool classes, fitness classes, sports, music lessons, chess, fencing, and more.

Utility Taxes – The Village of Hawthorn Woods imposes a utility tax on telecommunications, natural gas and electric services. The utility tax was implemented in 2010 to provide a sustainable funding source for the repayment of the Aquatic Center revenue bonds, provide funding for the police pension unfunded liability, provide funding for cash flow due to the State of Illinois delinquent payments in shared revenue, rebuild the Village fund balance reserves, and provide funding for capital improvements.

Sales Tax Sharing – IGA – The Village of Hawthorn Woods has various sales tax sharing IGA Intergovernmental Agreements with neighboring communities and Lake County.

Licenses – The Village collects various license fees such as dog tags, vehicle stickers, contractor registration fees, liquor licenses, franchise licenses, and business licenses.

Special Events – The Village hosts numerous special events such as the Annual Golf Outing, Earth Day/Arbor Day, Outdoor Movies, Concerts in the Park, Car Show, Fireworks, July 4th Parade, Fall Family Fun Festival, Craft Fair, and the Annual Tree Lighting.

Permits – The Village requires permits for new home construction and home improvement projects.

Interest Income – The Village receives interest income from investments.

Enforcement Fines – The Village collects enforcement fines as a result of police law enforcement activities.

Rental Income – The Village collects rental payments for use of Village facilities and fields.

Sewer/Water Revenue – The Village collects a connection fee for certain utilities in the Village.

Recycling Revenue – The Village receives revenue from the Solid Waste Agency of Lake County (SWALCO) for recycled materials salvaged.

Building/Development Fees – The Village receives various impact fees related to new home construction and development.

Aquatic Center Revenue – The Village operates an Aquatic Center from Memorial Day to Labor Day. The Aquatic Center includes a six lane 25 yard competition pool, two diving boards, a zero depth pool, two water slides, an outdoor picnic area, and volleyball. The Aquatic Center also has a year round Community Room.

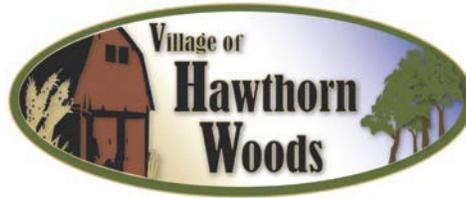
Grants – The Village pursues numerous grant opportunities to supplement revenues. The Village always budgets grant revenues as zero, to be conservative.

Donations – The Village receives various donations, including memorial trees and park benches.

Miscellaneous – The Village receives various miscellaneous revenues not categorized above.

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DEPARTMENTAL PROGRAMS
AND SERVICES (OUTPUT)



DEPARTMENT PROGRAMS AND SERVICES (OUTPUT)

WHERE DOES THE MONEY GO?

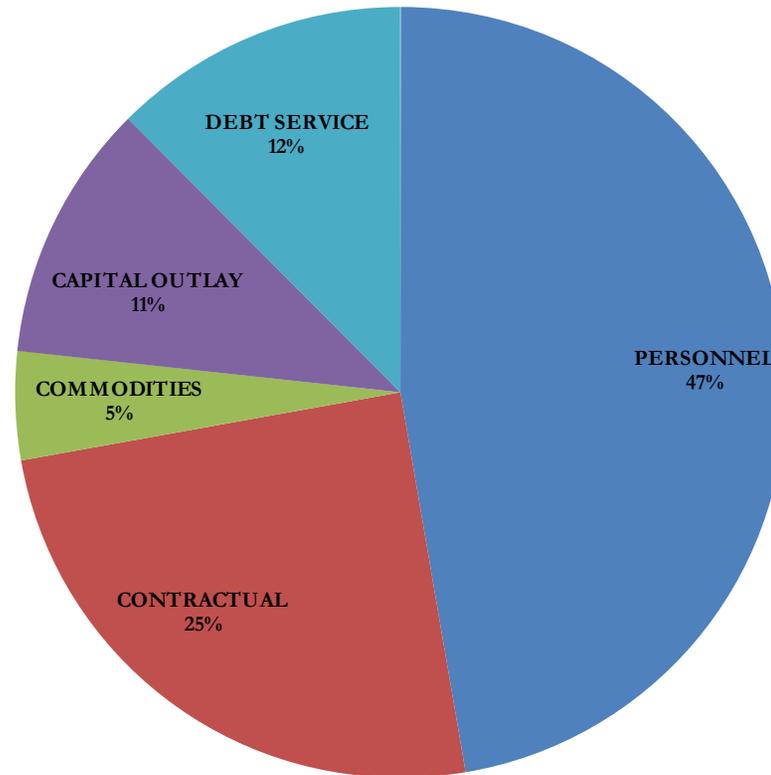
The Village is governed by a Board consisting of a mayor and six trustees, all of whom are elected at-large on a non-partisan basis. Policy-making and legislative authority are vested in the Village Board. The Board is responsible for, but not limited to, passing ordinances, adopting the budget, appointing committees, and hiring both the Chief Operating Officer and Village Attorney. The Mayor is elected to serve a four-year term and the trustees serve four-year staggered terms, with three Board members elected every other year. The elected officials collectively work as a unified Board, volunteer their time and resources to advance good government, and remain supportive of the professionals who run daily departmental operations of the Village government.

The Chief Operating Officer is responsible for administering Board policy and conducting the day-to-day operations of the Village, which include a wide range of services and departments. Those services include administrative, financial, police protection, public works, planning and zoning, economic development, parks and recreation, code enforcement, and cultural/community events. The Chief Operating Officer also serves as the Chief of Staff for the Village. The Chief Operating Officer is also charged with review of the annual budget as prepared by the Chief Financial Officer and Budget Review Team.

On the following pages, a summary highlights Village expenditure sources by major category accompanied by a graph which depicts the applicable percentage of the total expenditures. A detailed description of each departmental operation follows the summary.

<u>EXPENDITURE TYPE</u>	<u>2017 BUDGET</u>
PERSONNEL	3,883,557
CONTRACTUAL	2,042,736
COMMODITIES	372,930
CAPITAL OUTLAY	887,743
DEBT SERVICE	<u>1,024,170</u>
TOTAL EXPENDITURES	<u><u>8,211,136</u></u>

2017 BUDGET

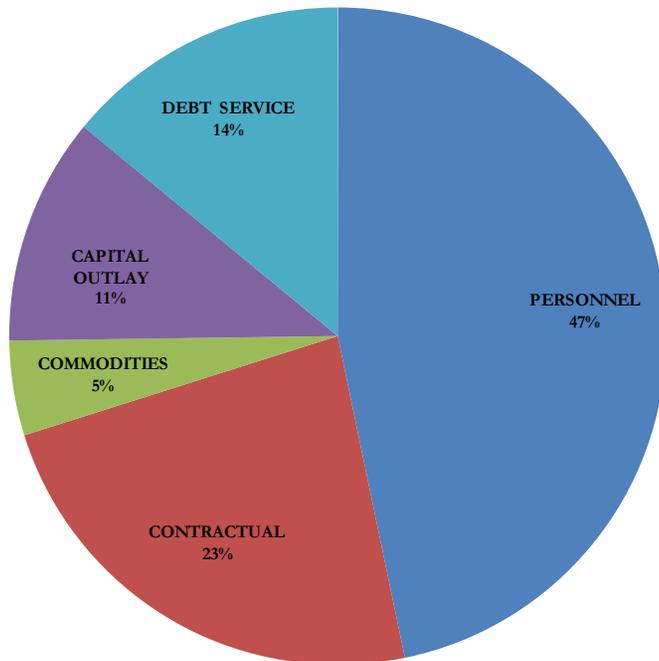


This graph represents the 2017 Budget expenses, summarized by major category. This data is not presented in accordance with generally accepted accounting principles (GAAP). Interfund transfers have been eliminated and are not included in this data. The Village of Hawthorn Woods is a service-driven organization. Therefore, almost half of the actual expenditures are personnel related.

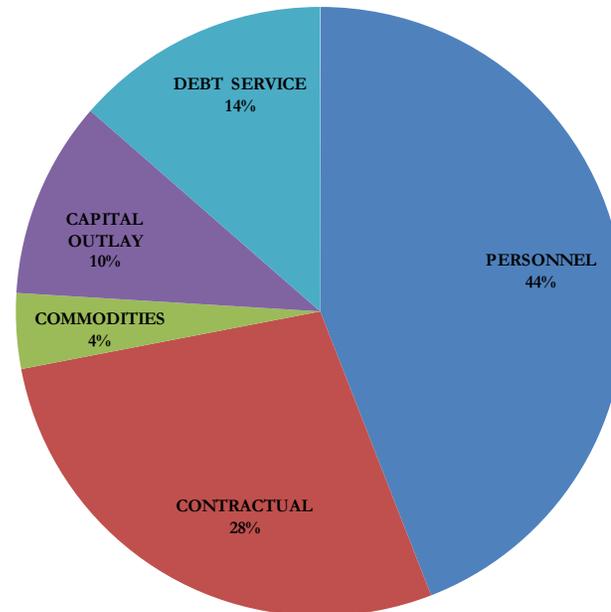
EXPENDITURE TYPE	2016		VARIANCE	
	BUDGET	ACTUAL	OVER (UNDER)	%
PERSONNEL	\$ 3,787,981	3,692,623	(95,358)	-2.5%
CONTRACTUAL	1,896,632	2,336,973	440,341	23.2%
COMMODITIES	377,627	334,285	(43,342)	-11.5%
CAPITAL OUTLAY	908,054	876,057	(31,997)	-3.5%
DEBT SERVICE	1,137,716	1,137,716	-	0.0%
TOTAL EXPENDITURES	8,108,010	8,377,654	269,644	3.3%

These graphs represent the 2016 Budget and Actual expenses, summarized by major category. This data is not presented in accordance with generally accepted accounting principles (GAAP). Interfund transfers have been eliminated and are not included in this data. The Village of Hawthorn Woods is a service-driven organization. Therefore, almost half of the actual expenditures are personnel related.

2016 Budget



2016 Actual



SERVICES BY DEPARTMENT

ADMINISTRATION DEPARTMENT

Contents:

- I. Administration Department General Operations
- II. Chief Operating Officer Services
- III. Chief Administrative Officer/Village Clerk Services
- IV. Management Analyst Services

I. ADMINISTRATION DEPARTMENT GENERAL OPERATIONS

1. Service: The Administration Department serves as the leader for the Village of Hawthorn Woods, coordinating the operations of all municipal departments within the Village.
 - a. Responsible for the day-to-day administrative operations of the Village
 - b. Performs substantially complex and varied administrative functions in the direction and coordination of programs and procedures
 - c. Manages major departmental functions and establishes goals
 - d. Direct staff services, including personnel, purchasing and public relations
 - e. Provide leadership, guidance, and training to Village employees
 - f. Conducts management research studies as needed to improve effectiveness of operations
 - g. Assists the public in person and on the phone; records complaints, takes messages and routes calls to appropriate personnel
 - h. Researches and remains up to date with state directives and statutes applicable using appropriate resources
 - i. Compose letters, routing correspondence and all documents in following up previous work, responding to inquiries, obtaining and updating information
 - j. Coordinates meetings and takes minutes
 - k. Establishes and maintains filing, indexing and cross-referencing systems
 - l. Prepares reports and communications for the Village Board
 - m. Interprets federal/state policy and recommends compliance provisions and actions
 - n. Meets with various departmental staff to identify and resolve complex organizational issues
 - o. Follows up departmental assignments to determine progress or the extent of completion, and prepares progress reports
 - p. Prepares state and federal grant requests and coordinates activities under these programs
 - q. Assists in the preparation of the annual budget by reviewing departmental budgets for verification and justification purposes and providing recommendations
 - r. Represents Village Administration, as delegated, at community meetings, hearings, task force meetings, Village Board meetings and when working with other governmental agencies
 - s. Speaks at conferences, seminars and other meetings upon request
 - t. Attends Federal, State and local meetings pertaining to issues affecting the Village, to present the Village's point of view; gathers information; and recommends course of action
 - u. Provide Administration Department leadership and coordination for both complex, large-scale and smaller-scale special projects, often involving coordination and supervision of department heads on behalf of Village Administration and often involving State and Federal agencies.
 - v. Manages external consultants, vendors and related processes
 - w. Responsible for elections, license issuance, records management, municipal insurance, Village Board functions and other administrative tasks

II. CHIEF OPERATING OFFICER SERVICES

1. Service: Serve as the administrative leader for the Village of Hawthorn Woods and coordinate the daily operations of all municipal departments within the Village with the highest level of professionalism.
 - a. Serve as Chief of Staff and provide leadership and guidance to the Village Board, Department Directors, and employees
 - b. Responsible for employee retention, hiring and dismissal
 - c. Serve as the immediate supervisor to all Department Directors
 - d. Provide oversight to the Finance, Police, Parks and Recreation, and Public Works Departments
 - e. Create positive work environment and model excellence in daily work performance
 - f. Responsible for the proper administration of all Village affairs, including, but not limited to public announcements and resident complaints
 - g. Recommend the adoption of all measures as they are related to the health, safety, welfare of the community, and the improvement of Village services
 - h. Develop long range service, program, and improvement plans and create mechanisms for their implementation
 - i. Study and approve plans for the organization or reorganization of the Village governmental functions
 - j. Oversee risk management functions
 - k. Supervise and coordinate Village-wide special events and other leisure services for Village residents
 - l. Oversee all Village-owned property and grounds, including parks and the Hawthorn Woods Aquatic Center
 - m. Direct and enforce applicable Village regulations relating to zoning functions
 - n. Oversee special projects and services related to the administration of the Village, which provide additional services for staff and the community
 - o. Mentor all staff members to maintain excellent customer service skills and stay updated with best management practices, training, and education
 - p. Ensure a safe community and well-prepared response teams
 - i. Aquatic Center facilities compliance upgrades
 - ii. Public Works facility OSHA compliance standards
 - iii. Village Hall ADA compliance
 - iv. Police Department security
 - v. Staff training, education, safety drills
2. Service: Serve as liaison between elected officials, various Village committees, and Village staff.
 - a. Responsible for the enforcement and administration of all policies, directives, laws and ordinances adopted by the Village Board
 - b. Communicate on a regular basis with the Village Board on all current Village issues

- c. Manage special projects as assigned (Rt. 53, special flood analysis, report, Aqua Illinois ICC status) and other priority projects as determined by the Board
 - d. Attend meetings held by elected officials and make recommendations on all discussed matters
 - e. Develop and maintain relationships with neighboring municipalities, townships, CERT, and governmental representatives
 - f. Coordinate intergovernmental operations
 - g. Research various grant opportunities that may be available to support village operations, services or community activities
 - h. Compile and deliver a monthly report, supplemented by a Week at a Glance operational work plan, to the Board of Trustees regarding all relevant Village information
3. Service: Ensure a fiscally healthy and financially stable community.
- a. Prepare and implement the annual operation and capital improvement budgets for all municipal departments
 - b. Review all purchases of services, equipment, material and supplies necessary for the Village as provided for in the annual budget ordinance
 - c. Prepare capital expenditure programs for the Village with Chief Financial Officer
 - d. Coordinate the annual tax levy ordinance
 - e. Assure compliance with federal and state government policies
 - f. Review expenditures for payment to corporate authorities and hand-sign every check in payment to vendors
 - g. Plan, assign, direct, monitor and evaluate the administrative, fiscal, and personnel matters of the Village
 - h. Oversee future long-range planning projects
 - i. Make recommendations on how to improve the economic environment of the Village
 - j. Provide customer service in the form of assistance, expertise and guidance to residents, business owners, contractors and developers needing certain Village services
 - k. Meet with property owners, developers, attorneys and other professionals to discuss development proposals and related issues
4. Service: Create a positive and distinguishable image of the Village of Hawthorn Woods as outstanding in the State of Illinois.
- a. Help develop internal policies and procedures to assure efficient, timely and effective communications between Village Departments and the public.
 - b. Represent the Village in the community, i.e. Chamber of Commerce, Lake County Managers Association, Women in Government Council, The Legacy Project, ICMA/ILCMA
 - c. Provide public relations and information programs; coordinate programs and services with other departments and agencies
 - d. Serve as point of contact on public issues pertaining to the Village
 - e. Receive mail and official communication from all government agencies
 - f. Attend functions on behalf of Village and accept speaking engagements when requested

- g. Serve as media spokesperson to communicate with the press, radio and television reporters and staff
- h. Oversee special projects benefitting the Village residents
- i. Manage promotion of Village recognitions:
 - i. 2014 Innovation Award (Source: Lake County Municipal League)
 - ii. 2015 Hawthorn Woods is named the #1 Safest Place in Illinois (Source: ValuePenguin)
 - iii. 2015 Hawthorn Woods ranks #1 Safest City in Illinois (Source: SafeWise)
 - iv. 2015 Program Excellence Awards; Winner of Strategic Leadership and Governance Award (Source: ICMA)
 - v. 2015 Hawthorn Woods ranks #4 in “Best Suburbs to Raise a Family in Illinois” (Source: Niche)
 - vi. 2015 Hawthorn Woods ranks #5 in “The 10 Safest and Most Peaceful Places to Live in Illinois” (Source: OnlyInYourState)
 - vii. 2015 Winner of Best of the Best Awards Gala: Best Friend of Illinois Parks (Source: Illinois Association of Park Districts)
 - viii. 2016 Hawthorn Woods is named Safest Place in Illinois (Source: ValuePenguin)
 - ix. 2016 Hawthorn Woods ranks #1 Overall Safety (Source: ValuePenguin)
 - x. 2016 Hawthorn Woods ranks #1 Small City Safety (Source: ValuePenguin)
 - xi. 2016 Hawthorn Woods ranks #1 Lowest Violent Crime and #3 Lowest Property Crime (Source: ValuePenguin)
 - xii. 2016 Hawthorn Woods ranks #2 in “Safest Cities in Illinois” (Source: SafeWise)
 - xiii. 2016 Winner of the Be a Link. Pass the Link. Contest (Source: United Way of Lake County)
 - xiv. 2016 Hawthorn Woods awarded Tree City USA Designation (Source: The Arbor Day Foundation)
 - xv. 2016 Hawthorn Woods certified as a StormReady Community (Source: StormReady Advisory Board/U.S. Department of Commerce)
 - xvi. 2017 Hawthorn Woods ranks #79 Safest Small Town in the United States (Source: LendEDU)

5. Service: Provide professional services with updated best management practices.

- a. ICMA/ILCMA educational sessions/conferences/speaker
- b. ICMA-Credentialed Manager
- c. Illinois Attorney General Open Meeting Certified
- d. One Beacon Government Risks Program – Preventing Discrimination Certification
- e. FEMA All Hazards Preparedness Certificate
- f. American Red Cross Certified (CPR/AED)
- g. International City/County Management Association (ICMA) Certificates of Completion:
 - i. The Manager’s Role in the 21st Century
 - ii. The Effective Local Government Manager
 - iii. Economic Development/Leading Change
 - iv. Understanding and Creating a Municipal Budget
 - v. Implementing a Financial Revenue Manual and Activities/Services Performance Manual
 - vi. The Challenges and Promises of Program Budgeting

- vii. Human Resources and Staff Effectiveness
- viii. Recruitment and Hiring/Succession Management
- ix. Talent Management and Retention/Performance Management
- x. The Manager's Role in Leading Departments: Planning and Community Development
- xi. The Manager's Role in Leading Departments: Public Works and Parks Department
- xii. Performance Management and Leadership
- xiii. Value Based, Purpose Driven Leadership

III. CHIEF ADMINISTRATIVE OFFICER/VILLAGE CLERK SERVICES

1. Service: Assist with the oversight and administration of the day to day operations of the Village to ensure the highest standards of customer service in a professional, timely and courteous manner.
 - a. Assists the Chief Operating Officer with the general supervision and management of the overall operations of the Village
 - b. Serve as the Acting Chief Operating Officer, when needed
 - c. Provide oversight to the Community Development, Public Works (Engineering and Development) and Legal departments
 - d. Attend employee performance review meetings
 - e. Review invoices and sign all accounts payable and payroll checks
 - f. Authorize all bank fund transfers
 - g. Prepare and monitor the Administration and Legal budgets
 - h. Prepare budget transfer requests as needed
 - i. Serve on budget review team to review and finalize the Village's operating budget
 - j. Coordinate village inquiries into office phone issues; communicate with service provider
 - k. Participate in hiring interviews and selection process as needed
 - l. Participate as an ambassador during the Village's annual golf outing
 - m. Review and edit proposals, contracts and intergovernmental agreements

2. Service: Assist the Village Attorney on various legal matters.
 - a. Draft text amendments for Village Attorney's review prior to passage by the Village Board
 - b. Provide support to the Village Attorney relating to various legal matters including research, document support, and document review
 - c. Manage contract log for staff and Village Attorney use

3. Service: Oversee certain special projects and services related to the administration of the Village, which provide additional services for staff and the community.
 - a Participate in the Village's Wellness Committee to ensure staff well-being
 - b Attend Solid Waste Agency of Lake County meetings as alternate director
 - c Oversee Age Friendly Community program hosted by ICMA/AARP
 - d Manage the Illinois Policy Institute's transparency project
 - e Participation in the Legacy Project meetings to mentor young female government employees
 - f Manage partial Special Census project within two specific subdivisions

4. Service: Serve as the custodian and keeper of all Village minutes, books, records, ordinances, resolutions and papers of the Village, except as otherwise may be provided by law or ordinance.
 - a Prepare Village Board agendas
 - b Manage the preparation and review of the Village Board agenda and packet submittals
 - c Attend all meetings of the Board of Trustees and take minutes of all its proceedings
 - d Attend all Business Continuity Workgroup meetings as member and take minutes
 - e Process and file all ordinances, resolutions, agendas and minutes
 - f Attend all bid openings

5. Service: Oversee certain required functions to ensure compliance with local, county and State requirements and laws.
 - a Serve as Village's Open Meeting Act designee
 - b Certify Village's list of individuals required to file Statement of Economic Interest
 - c Manage the disposal of records and amendments to the Village's application for the disposal of records
 - d Maintain monthly Illinois Department of Revenue Taxpayer Notification report
 - e File economic incentive and revenue sharing agreements with the Illinois Department of Revenue
 - f Manage the issuance of all liquor licenses
 - g Manage the issuance of all business licenses
 - h Manage the issuance of vehicle stickers
 - i Manage the issuance of dog tags
 - j Certify to the County the Village's list of all tax exempt properties
 - k Serve as the Village's local election official
 - l Provide voter registration
 - m File with the County certified copies of the tax levy ordinance, SSA abatement ordinance, annual budget, estimate of revenues, and annual treasurer's report

- n. Provide notary services
 - o. Maintain letters of credit and performance bonds
 - p. Prepare and monitor the Village Clerk, Elected Officials and Sister Cities budgets
 - q. Prepare budget transfer requests as needed
 - r. Record various documents with the County, as required by ordinance or law
 - s. Manage the preparation and recording of property liens and release of liens
 - t. Maintain the Village committee term listing
6. Service: Provide certain information to the Village Board, staff, consultants and the public.
- a. Publish all ordinances required to be published
 - b. Ensure the codification of all ordinances for ease of research
 - c. Manage the update and distribution of Village Codebooks
 - d. Prepare various text amendments for Village Board consideration
 - e. Serve notices by publication or posting, as required by law
 - f. Ensure new committee members are compliant with the Illinois Attorney General Open Meeting Act training
 - g. Serve as Freedom of Information Act Designee, providing records to the public
 - h. Submit Freedom of Information requests on behalf of the Village
 - i. Manage Village Clerk documents in Laserfiche
7. Service: Provide various customer and community services.
- a. Research historical documents for staff, elected officials, residents, and developer purposes
 - b. Provide various types of customer service functions in a quick, friendly and thorough manner
 - c. Keep the corporate seal and affix it to all required documents
 - d. Serve as the Village's liaison between all utility companies as it relates to customer service issues
8. Service: Provide team support to the developers, homebuilders and their investors in the development process as it relates to annexation, rezoning and entitlement of properties within and adjacent to the Village.
- a. Collaborate with Community Development Director and Public Works Director/Village Engineer as a development team in meetings with developers regarding annexation, entitlements, and land development
 - b. Work collectively with the Community Development Director on the assembly of ordinances relating to annexation, zoning and recapture for specific undeveloped areas of the Village for a future visioning workshop with the Village Board
 - c. Research historical records as it relates to annexation agreements, zoning relief, recapture agreements, boundary agreements, and water and sewer agreements
 - d. Review and edit annexation agreements, subdivision improvement agreements, text amendments, HOA Declarations
 - e. Manage 62 Acres grading project

- f. Negotiate various agreements relating to development projects
 - g. Work collectively with staff, consultants and elected officials on Rt. 53 issues
 - h. Consult with village engineer on various developments, watershed development, drainage and other municipal engineering projects
 - i. Attend all Planning, Building and Zoning meetings as staff support and to take minutes
 - j. Attend all Zoning Board of Appeals meetings as staff support and to take minutes
 - k. Attend various meetings with Lake County relating to development and utility needs
 - l. Collaborate with Community Development Director on multitude of development, code compliance and zoning issue
 - m. Attend meetings with Finance and Community Development staff to finalize all Reimbursement of Fees and Draw Down Deposits
9. Service: Provide technology tools necessary to serve with excellence.
- a. Serve as staff liaison (joint responsibility with CFO) to ad-hoc Technology Committee
 - b. Work with ABN to develop technology plan
 - c. Assist in the management of ABN maintenance projects
 - d. Manage box.com hosted file transfer
 - e. Co-manage clean-up of server/archive of old files
 - f. Attend Business Continuity Work Group
 - g. Prepare minutes of the Business Continuity Work Group
10. Service: Maintain professional certifications and memberships.
- a. Illinois Attorney General Open Meetings Act Designee
 - b. Illinois Attorney General Freedom of Information Act Officer
 - c. American Red Cross Certified (CPR/AED)
 - d. Member of Lake County Bar Association
 - e. Member of Illinois City/County Management Association
 - f. Member of International City/County Management Association
 - g. Member of Municipal Clerks of Lake County
 - h. Serve on Executive Board as Treasurer of the Municipal Clerks of Lake County
 - i. Member of Municipal Clerks of Illinois
 - j. Registered Municipal Clerk
 - k. Member of International Institute of Municipal Clerks
 - l. Member of The Legacy Project
 - m. Certificate of Completion: Homeland Security Training Institute – Business Continuity and Emergency Planning

IV. MANAGEMENT ANALYST SERVICES

1. Service: Provide analytical management assistance by conducting organizational studies and evaluations to assist management in operating efficiently and effectively.
 - a. Plan and conduct special studies, reports, and projects as assigned by COO and Department Directors
 - b. Evaluate the effectiveness and efficiency of programs and services and make recommendations on the basis of evaluated data
 - c. Update and maintain Master Address List on monthly basis
 - d. Coordinate cost-savings transition from FedEx to UPS
 - e. Coordinate transition to new credit card company provider that offers cash-back incentives
 - f. Assist in the preparation of capital improvement projects
 - g. Evaluate priority of assignments and projects to ensure follow up and completion through workload planning and scheduling
 - h. Respond to inquiries on policy and procedures from departments, other governmental agencies and the public
 - i. Research laws and other regulatory requirements concerning governmental operations
 - j. Provide project management and administrative support in various departments
 - k. Participate in the Village's Wellness Committee to ensure staff well-being
 - l. Participate in the Village's Special Events Committee to provide event coordination assistance
 - m. Assist COO with assembly of annual budget presentation
 - n. Assist COO with assembly of annual priority based budget

2. Service: Provide general clerical support for Village Hall.
 - a. Maintain all credit card receipt logs, expense reports and reimbursable billing sheets for COO and Management Analyst
 - b. Coordinate various event registrations for COO, Department Directors, and Village Board
 - c. Coordinate Administration Department's team building luncheon
 - d. Coordinate yearly LCML Board of Directors meeting held at Village Hall
 - e. Book conference reservations, flight, and hotel accommodations for COO and Department Heads
 - f. Order and distribute LCML and LZA Chamber of Commerce event tickets
 - g. Review invoices and mail accounts payable checks monthly
 - h. Order and distribute sanctioned apparel for staff
 - i. Process mail-in applications for vehicle stickers and animal licenses
 - j. Scan and copy documents
 - k. Perform other related duties assigned

3. Service: Seek external sources of non-tax generated revenue via researching, preparing, and submitting grant proposals.
 - a. Oversee eCivis grant software to research, manage, and report all Village grants
 - b. Research potential grants and communicate grant opportunities to COO and CFO
 - c. Prepare and submit various grant applications

4. Service: Provide effective strategies for communicating with the public to keep citizens engaged and informed.
 - a. Submit various award nomination applications
 - b. Publicize all Village nominations and recognitions
 - c. Write and disseminate weekly e-blasts
 - d. Co-editor of bi-monthly *Hawthorn Woods Happenings* newsletter publication
 - e. Submit Village news to *SW Lake Lifestyle Magazine* monthly for print
 - f. Write and distribute press releases to external media outlets
 - g. Create and compile contact lists
 - h. Write and produce monthly employee Wellness Newsletter
 - i. Maintain website and create new webpages as needed
 - j. Subscribe to Google alerts system notifications and monitor Village's online presence
 - k. Process Freedom of Information Act requests in a timely manner
 - l. Prepare Week at a Glance report for COO on weekly basis
 - m. Prepare metrics for yearly COO Annual Report
 - n. Design, produce, and distribute new resident folders annually
 - o. Post all meeting agendas and minutes in accordance with OMA regulations
 - p. Update front lobby meeting bulletin on monthly basis
 - q. Assemble award display case presentation in front lobby
 - r. Prepare and answer correspondence and resident inquiries
 - s. Provide event coordination assistance for special events
 - t. Promote Village services through written and verbal communications
 - u. Work closely with administration to ensure constituent satisfaction
5. Service: Process Freedom of Information Act (FOIA) requests.
 - a. Complete annual in-service FOIA compliance officer training
 - b. Receive FOIA requests via Village Hall, village website and in-person requests
 - c. Review certain requests with Village Attorney
 - d. Locate, review, prepare, redact, and fulfill FOIA requests (including digital media requests)
 - e. Keep log of FOIA requests and time/costs involved
 - f. Report FOIA processing log to Chief Administrative Officer
6. Service: Provide professional services with updated best management practices.
 - a. Illinois Attorney General Open Meeting Act Certified
 - b. Illinois Attorney General Freedom of Information Act Officer
 - c. Lake County Deputy Registrar
 - d. American Red Cross Certified (CPR/AED)
 - e. Member of The Legacy Project
 - f. Member of Illinois Association of Municipal Management (IAMMA)
 - g. Member of Illinois City/County Management Association (ILCMA)

COMMUNITY DEVELOPMENT DEPARTMENT

Contents:

- I. Community Development Department General Operations
- II. Development Operations
- III. Staffing Operations
- IV. Building Operations
- V. Code Enforcement Operations
- VI. Professional Development – Certifications and Memberships

I. COMMUNITY DEVELOPMENT DEPARTMENT GENERAL OPERATIONS

1. Service: Respond to development and zoning inquiries and coordinate comprehensive planning efforts.
 - a. Coordinate with Rolf Campbell and Associates to update zoning and street maps
 - b. Field general zoning inquiries from residents and realtors regarding zoning classifications and bulk requirements
 - c. Field calls from public regarding school districts and provide maps when requested
 - d. Coordinate and review scenarios on expanding water and sewer options for new development
 - e. Attend weekly development meetings with CAO and Public Works Director/Village Engineer to collaborate on various development projects regarding annexation, zoning, entitlements and land development
 - f. Review entitlement documents related to site development issues
 - g. Generate and maintain site data summary sheets for various properties with development potential
 - h. Work with the Hawthorn Woods Country Club and Village Attorney regarding various zoning approvals
 - i. Work with homeowners associations on various issues including:
 - i. Monument signs
 - ii. Lighting
 - iii. Pond dredging
 - iv. Beautification improvements
 - j. Work with Aqua Illinois regarding various issues including:
 - i. Certificated area updates
 - ii. Water facilities development
 - iii. Developer capacity inquiries
 - k. Coordinate CDBG public improvement applications with Management Analyst regarding handicapped accessibility issues in public facilities and pathway connectivity in public parks
 - l. Work with the ICC regarding availability of funds for pedestrian grade crossings
 - m. Research sign history for various commercial tenants, as needed, and coordinate certificate of approval process for tenant space wall signs
 - n. Attend public meetings
 - o. Generate and circulate informative springtime letter to all Village businesses identifying permanent and temporary sign regulations
 - p. Coordinate development of handbook with CAO and Planning Intern in order to provide development information on multiple parcels in the downtown Midlothian Road area and uptown area
 - q. Coordinate and implement market analysis for downtown and uptown areas

- r. Generate operational budget for the Community Development Department
- s. Research and draft text amendments for Village Attorney review prior to passage by the Village Board
- t. Research and coordinate approval of property acquisition for public use
- u. Coordinate with other departments to address obstructions in the right-of-way
- v. Review and provide summaries of CMAP and Toll Authority documents related to the proposed Route 53 Expansion
- w. Prepare for and participate in town hall meetings
- x. Attend Toll Authority budget meetings
- y. Conduct bi-monthly staff meetings with Community Development staff

II. DEVELOPMENT OPERATIONS

1. Service: Respond to development inquiries and manage approval process.
 - a. Field inquiries from real estate agents, property owners, and/or developers regarding zoning, infrastructure, annexation and development process on unimproved land
 - b. Discuss potential development opportunities with other departments, outside consultants, and elected officials
 - c. Research property file for historical information
 - d. Review previous agreements, staff memos, minutes, and plans regarding potential development on unimproved properties
 - e. Review development concept plans
 - f. Discuss concept plans with other departments, outside consultants and elected officials
 - g. Provide comments on concept plans
 - h. Meet with developer and/or property owners to discuss moving forward from concept plan to formal submittal
 - i. Process formal submittal application; that is, filing fee, draft memo and circulate plans to review team
 - j. Review development preliminary plans and architectural drawings
 - k. Discuss preliminary plans and architectural drawings with other departments, outside consultants and elected officials
 - l. Provide comments on preliminary plans and architectural drawings
 - m. Meet with developer and/or property owners to discuss moving forward from preliminary plans to final plans
 - n. Draft and publish notices to newspaper, and if applicable, surrounding property owners
 - o. Install public hearing notice sign on property, if applicable
 - p. Generate PB&Z agenda regarding preliminary plans
 - q. Schedule court reporter for public hearing regarding preliminary plans
 - r. Draft, circulate and discuss annexation agreement, if applicable and subdivision improvement agreement
 - s. Draft PB&Z staff memo regarding preliminary plans

- t. Assemble and circulate PB&Z packet regarding preliminary plans
- u. Coordinate PB&Z meeting room set up
- v. Attend PB&Z meeting regarding preliminary plans
- w. Draft Village Board staff memo regarding preliminary plans
- x. Assemble Village Board packet regarding preliminary plans
- y. Coordinate Village Board meeting room set up
- z. Schedule court reporter for Village Board meeting regarding preliminary plans
- aa. Attend Village Board meeting regarding preliminary plans
- bb. Review development final plans and architectural drawings
- cc. Discuss final plans and architectural drawings with other departments, outside consultants and elected officials
- dd. Provide comments on final plans and architectural drawings
- ee. Meet with developer and/or property owners to discuss final plans
- ff. Generate PB&Z agenda regarding final plans
- gg. Schedule court reporter for PB&Z meeting regarding final plans
- hh. Draft, circulate and discuss ordinances regarding final plans
- ii. Draft PB&Z staff memo regarding final plans
- jj. Assemble and circulate PB&Z packet regarding final plans
- kk. Coordinate PB&Z meeting room set up
- ll. Attend PB&Z meeting regarding final plans
- mm. Draft Village Board staff memo regarding final plans
- nn. Assemble Village Board packet regarding final plans
- oo. Coordinate Village Board meeting room set up
- pp. Schedule court reporter for Village Board meeting regarding final plans
- qq. Attend construction meetings regarding subdivision development

III. STAFFING OPERATIONS

1. Service: Work with COO to attract, retain, and develop healthy, engaged public service professionals to serve the community with excellence.
 - a. Coordinated hiring of Building Inspector/Code Enforcement Officer
 - b. Coordinated hiring of summer and winter intern

IV. BUILDING OPERATIONS

1. Service: Assist residents, property owners and contractors on building permit-related issues.
 - a. Coordinate revision of Building Permit Application for both residential and commercial, as needed
 - b. Coordinate update to Building Permit Application guidelines, as needed
 - c. Meet with the Building Department Director for the Village of Mundelein regarding relationship check-in, planning for construction season, and building inspection issues
 - d. Provide voting location directions to residents
 - e. Research house/address files for past permits and plats of survey
 - f. Verify new homes not in a new subdivision
 - i. Research agreements to ensure appropriate impacts fees assessed
 - ii. Collect impact fees
 - g. Verify projects have obtained all necessary approvals
 - h. Ensure Contractor licensing is current and updated
 - i. Calculate and verify valuations and fees, accept payment upon issuing approved permit
 - j. Maintain records and prepare reports as required, such as Ela Township, Fremont Township, U.S. Census, and Building Department Report
 - k. Assist in completing permit application by explaining permit procedures and advise the general public in matters relating to building requirements and status of submitted projects (plan review status)
 - l. Perform preliminary reviews for completeness and accuracy while determining appropriate fees
 - m. Participate in ABCI quarterly networking meetings to stay current and informed with State Statutes
 - n. Perform a variety of clerical and technical duties in support of building inspections
 - o. Provide direction to the public on building issues related to processes and requirements while resolving permit or project related matters
 - p. Receive, review, log, distribute and process permit applications and coordinate plan review submittals to assure accuracy and compliance with pertinent codes, ordinances and legal standards
 - q. Operate KIP (Plotter) providing copies of architectural drawings and plats both in-house and to residents
 - r. Interpret construction plans, terminology, practices and building codes
 - s. Interpret and explain policies and regulations accurately to the public
 - t. Provide notary services
 - u. Issue yard waste stickers
 - v. Register and issue vehicle and dog tag renewals
 - w. Process police tickets

- x. Field calls and relay information re: recreation program registrations, questions, distribution of materials (uniforms, art project pick-up, etc.)
 - y. Establish and maintain office filing system, permit files, blueprints, reference manuals and other data ensuring accuracy and integrity of such both digital and other
 - z. Serve as Community Development receptionist, answering calls, handling Building Division inquiries and relaying messages, as needed
 - aa. Advise residents on permit requirements, issue permits, collect fees, and enter data
 - bb. Schedule and coordinate inspection requests
 - cc. Process and pull in monthly (road) bonds
 - dd. Issue Certificates of Occupancy
 - ee. Assist with training of MSI and Laserfiche, as well as implement the use of newly created Continuity Manual as a reference manual for those covering the front desk
 - ff. Assist with Village mailing: intake and route Fed Ex and UPS package deliveries, as well as set up outgoing UPS deliveries and certified mailings
 - gg. Process and monitor permit application process to ensure timely review for applicants
 - hh. Answer online form submittals
 - ii. Update Building Division spreadsheets on a daily basis (plan review status)
 - jj. Set up a plan review and obtain accurate fees
 - kk. Scan permits into Laserfiche house files
 - ll. Answer questions from the public regarding zoning, ordinance related matters, and building guidelines
 - mm. Review plans
 - nn. Perform various inspections
 - oo. Process tree removal permits
 - qq. Attend Fall Family Fun Fest as representatives of the Community Development Department
 - rr. Coordinate Community Development Department's annual staff luncheon
6. Service: Process Freedom of Information Act (FOIA) requests.
- a. Complete annual in-service FOIA compliance officer training
 - b. Receive FOIA requests via Village Hall, village website, telephone calls and in-person requests
 - c. Review certain requests with Village Attorney
 - d. Locate, review, prepare, redact, and fulfill FOIA requests (including digital media requests)
 - e. Keep log of FOIA requests and time/costs involved
 - f. Report FOIA processing log to Chief Administrative Officer

V. CODE ENFORCEMENT OPERATIONS

1. Service: Ensure properties conform to the Village Code.
 - a. Respond to complaints by working with property owners, contractors and Police Department on bringing various Code infractions into compliance
 - b. Attend monthly Barn Court regarding cited violations
 - c. Coordinate shed-prohibition compliance enforcement
 - d. Monitor 62-Acres property

VI. PROFESSIONAL DEVELOPMENT – CERTIFICATIONS AND MEMBERSHIPS

1. Service: Maintain professional certifications and memberships.
 - a. Illinois Attorney General Open Meetings Act Certified
 - b. American Institute of Certified Planners (AICP)
 - c. International Council of Shopping Centers (ICSC)
 - d. Residential Building Inspector
 - e. Commercial Building Inspector
 - f. Property Maintenance Inspector
 - g. Mason Contractor's License
 - h. Deputy Registrar
 - i. Freedom of Information Act (FOIA) Certified
 - j. American Red Cross Certified (CPR/AED)

FINANCE DEPARTMENT

Contents:

- I. Finance Department General Operations
- II. Human Resource Operations
- III. Aquatic Center
- IV. Risk Management
- V. Technology
- VI. Police Pension Fund
- VII. Grants
- VIII. Professional Development – Certifications and Memberships

I. FINANCE DEPARTMENT GENERAL OPERATIONS

1. Service: Assure that Village is financially secure with sufficient revenues to meet obligations.
 - a. Maintain fund balance in General Fund in compliance with fund balance policy
 - b. Present balanced budget
 - c. Conduct budget review meetings
 - d. Manage the payroll process for 26 payrolls
 - e. Prepare W-2s, 1099MISC, and all IRS payroll tax returns
 - f. Prepare tax levy
 - g. Maintain Village financial records (bank reconciliations, journal entries, cash transfers, accounts payable, accounts receivable, and financial statements)
 - h. Facilitate annual audit of financial statements – prepare audit schedules, answer auditor questions, provide supporting documentation
 - i. Plan and Direct Finance Department Employees: Administrative Assistant of Finance and Finance Interns
 - j. Achieve Certificate of Excellence in Financial Reporting
 - k. Serve as Finance Committee Staff Liaison
 - l. Prepare Finance Committee agendas and packets
 - m. Manage data transfer to vehicle sticker printing company; coordinated late notice process
 - n. Manage recapture agreements – cash receipts and cash disbursements
 - o. Calculate recapture payable for potential developments
 - p. Attended various developer meetings to explain SSA liability
 - q. Coordinate ELT responsibility for budgeted projects
 - r. Manage IMRF Additional Voluntary Contribution program
 - s. Manage process for sewer billing – School District 95
 - t. Manage collection and tracking process for shared sales tax revenue IGA
 - u. Manage the Illinois Comptroller Local Debt Recovery process
 - v. Manage Municipal Debt Continuing Disclosure Policy
 - w. Update financial policies and procedures and train all staff
 - x. Ensure that the Village internal control environment is adequately designed and properly functioning
 - y. Assess sewer rates to ensure adequate funding for Village owned sewer system
 - aa. Securely maintain the Village financial records for the appropriate retention period
 - bb. Initiate monthly fund transfers between Village accounts

- cc. Maintain Village cash flow projections to ensure appropriate cash balances to fund expenses and maximize investment return
 - dd. Monitor Village Budget to ensure that no line items are over budget
 - ee. Issue purchase orders for purchases in excess of \$1,000
 - ff. Ensure that invoices are properly approved and all purchases have three quotes
 - gg. Ensure that Village deposits are adequately collateralized in compliance with the investment policy
 - hh. Coordinate Village debt administration with Bond Financial Advisor – ensure that all bond payments are made on a timely basis
 - ii. Maintain draw down deposit monthly reconciliations to ensure that developers have a sufficient balance per their agreement
2. Service: Provide stakeholders transparent, clear, and accurate financial information.
- a. Respond to FOIA requests for financial information
 - b. Complete various financial information surveys
 - c. Village newsletter quality control reviewer
 - d. Village e-blast quality control reviewer
 - e. Securely maintain the Village financial records for the appropriate retention period
 - f. Update Local Records Application (record retention) for finance/human resources/technology/risk management records

II. HUMAN RESOURCES OPERATIONS

1. Service: Work with COO to attract, retain, and develop healthy, engaged public service professionals to serve the community with excellence.
- a. Manage employee compensation plan
 - b. Update employee compensation plan annually
 - c. Ensure employee compensation is appropriate and in compliance with approved compensation plan
 - d. Ensure employees are properly classified as exempt or non-exempt in compliance with the FLSA
 - e. Ensure employee job descriptions are accurate and complete
 - f. Manage hiring process for all new employees
 - g. Manage termination process for all terminated employees
 - h. Attend all employee performance review meetings
 - i. Ensure that employee performance reviews are consistent and impartial
 - j. Discipline employees using the progressive discipline process
 - k. Facilitate employee open enrollment benefits meeting
 - l. Coordinate insurance renewal to ensure cost-effectiveness and retention of staff

- m. Manage all employee pre-employment drug screening and random drug screening
 - n. Coordinate on-site employee meetings for AFLAC, IMCA and IMRF
 - o. Manage tracking/communication for wellness challenge
 - p. Host all employee team building luncheon
2. Service: Ensure legal compliance with all labor laws.
- a. Ensure compliance with labor law
 - b. Train employees in Village Employee Handbook policies
 - c. Enforce Village Employee Handbook policies
 - d. Update Village Employee Handbook for new labor law provisions
 - e. Attend professional development and stay informed about new labor law provisions
 - f. Conduct Identity Protection Act training with appropriate staff
 - g. Administer Section 125 Flexible Spending accounts in-house, saving the Village \$1,500
 - h. Conduct internal investigation into employee complaints, if necessary
 - i. Manage compliance with compensation disclosure requirements related to PA 97-0609
 - j. Complete annual CMS Medicare reporting
 - k. Manage COBRA administration
 - l. Post annual update of labor law poster requirements
 - m. Coordinate Affordable Care Act (ACA) compliance with the assistance of employee benefits advisor
 - n. Assist ELT with interpretation of the Employee Handbook policies
 - o. Coordinate assistance of labor attorney, if required
 - p. Assist COO and Chief of Police with MAP labor contract negotiations

III. AQUATIC CENTER

1. Service: Provide financial management oversight at the Hawthorn Woods Aquatic Center.
- a. Manage Aquatic Center cash controls/balancing
 - b. Manage financial reporting for Aquatic Center software (Activenet)
 - c. Train all Aquatic Center employees on employee handbook and drug policy
 - d. Manage Aquatic Center pass donation requests
 - e. Prepare monthly Aquatic Center Concessions sales tax returns
 - f. Winterize Aquatic Center computers

IV. RISK MANAGEMENT

1. Service: Ensure a safe community and a safe work environment.
 - a. Facilitate renewal of workers compensation and general liability insurance in conjunction with Arthur J. Gallagher
 - b. Chair Safety Committee
 - c. Conduct safety inspections at Village facilities
 - d. Manage workers compensation claims
 - e. Chair Wellness Committee
 - f. Manage wellness program
 - g. Complete loss control assessment with insurance providers
 - h. Create annual training plan for all village employees
 - i. Manage workers compensation premium audit
 - j. Manage IPRF (Illinois Public Risk Fund) grant
 - k. Address employee safety suggestion form concerns
 - l. Complete OSHA 300A annual disclosure
 - m. Manage Employee Emergency Action Plan
 - n. Train all employees in Employee Emergency Action Plan
 - o. Conduct safety training at Aquatic Center for all seasonal staff
 - p. Complete FEMA survey with Chief of Police
 - q. Conduct Aquatic Center promotion interviews
 - r. Coordinate training of all Staff in CPR/First Aid/AED

V. TECHNOLOGY

1. Service: Provide technology tools necessary to serve with excellence.
 - a. Serve as staff liaison (joint responsibility with CAO) to ad-hoc Technology Committee
 - b. Work with ABN to develop technology plan
 - c. Manage ABN maintenance projects
 - d. Create training curriculum for e-mail and internet safety
 - e. Train all village employees in e-mail and internet safety
 - f. Email employees with reminders about internet and email safety in response to specific threats
 - g. Manage box.com hosted file transfer

- h. Update Village transparency website financial data on a monthly basis
- i. Manage clean-up of server/archive of old files
- j. Research alternate software solutions to replace MSI modules
- k. Coordinate Business Continuity Work Group
- l. Ensure that Village data is secure and backed up daily

VI. POLICE PENSION FUND

- 1. Service: Assure that Police Pension Fund is financially secure with sufficient revenues to meet obligations.
 - a. Calculate annual pension payments per Statute
 - b. Process 12 monthly pensioner payments for two pensioners
 - c. File all pension IRS tax reports
 - d. Prepare quarterly financial reports
 - e. Prepare police pension agendas and packets for quarterly board meetings
 - f. Organize retiree and active officer trustee election process
 - g. Prepare annual Municipal Compliance Report
 - h. Manage filing of Illinois Department of Insurance Annual pension report
 - i. Facilitate independent actuary valuation – Other Post-Employment Benefits
 - j. Assist Pension Board of Trustees with management of investments
 - k. Research actuarial assumptions and consult with actuary to determine if assumptions are appropriate
 - l. Prepare pension fund budget
 - m. Complete Federal pension census survey
 - n. Coordinate Request for Proposal (RFP) for Pension Fund Investment Advisor
 - o. Update Police Pension Fund investment policy
 - p. Update Local Records retention application for Police Pension Fund
 - q. Update records retention policy for Police Pension Fund
 - r. Manage military service buy-back requests
 - s. Ensure all pension records are complete, accurate and properly secured

VII. GRANTS

- 1. Service: Seek grant opportunities to supplement Village revenues.

- a. Oversee eCivis grant software to research, manage, and report all Village grants
- b. Manage the Management Analyst in grant administration and reporting
- c. Manage safety grant from IPRF
- d. Research potential grants and communicate grant opportunities to COO
- e. Prepare all grant reporting quarterly
- f. Ensure grant expenditures are appropriate and in compliance with legal requirements
- g. Ensure that grant revenues are received timely and are properly recorded
- h. Ensure that grant documents are securely filed and available for audit

VIII. PROFESSIONAL DEVELOPMENT - CERTIFICATIONS AND MEMBERSHIPS

1. Service: Maintain professional certifications and memberships.
 - a. Certified Public Accountant (CPA)
 - b. Certified Public Finance Officer (CPFO)
 - c. International Public Management Association for Human Resources Certified Professional (IPMA-CP)
 - d. Illinois Attorney General Open Meetings Act Certified
 - e. American Red Cross Certified (CPR/AED)

PARKS AND RECREATION DEPARTMENT

Contents:

- I. Parks General Operations
- II. Recreation General Operations
- III. Aquatic Center General Operations
- IV. Aquatic Center Concessions
- V. Special Community Events
- VI. Professional Development - Certifications and Memberships

I. PARKS GENERAL OPERATIONS

1. Service: Provide preservation of open space, maintenance of aesthetically pleasing landscapes, and state-of-the-art community gathering places through the execution of daily parks beautification efforts.
 - a. Maintain 179.5 acres of parks network system
 - b. Maintain all ADA access trails throughout the park system
 - c. Monitor annual field use agreements
 - d. Conduct fertilizing and pesticide applications throughout parks network system
 - e. Execute grass cutting, weeding, trimming and over seeding best practices
 - f. Aerate all athletic fields on bi-annual basis
 - g. Supervise baseball ballfield preparation and restoration efforts
 - h. Care, plant, water, and prune new and existing tree stock and flowerbeds
 - i. Maintain donated tree nursery
 - j. Transport park benches, tables and chairs throughout park system and facilities as required
 - k. Supervise lawn care maintenance contractor
 - l. Supervise island maintenance contractor
 - m. Supervise pond maintenance contractor
 - n. Monitor prescribed burn at Lorraine Lakes/Meadowlark park site and ensure safety of any affected wildlife
 - o. Act as liaison coordinator among affiliates such as HOAs, schools, and sports affiliates regarding the rental use of parks and facilities
 - p. Provide intergovernmental cooperation with Ela/Fremont Townships, Lake County and CERT
 - q. Monitor insect control in all parks
 - r. Complete park related capital improvement projects
 - s. Participate in planning and budgeting activities
 - t. Solicit and document competitive pricing proposals for equipment and services

2. Service: Provide parks safety operations through observation of all Village safety standards, rules and policies.
 - a. Maintain proper condition of all equipment for safe handling and operational use
 - b. Monitor and report safety and condition of all playgrounds
 - c. Execute weekly playground inspections
 - d. Assist with playground installation operations
 - e. Monitor and report conditions of all park signage

- f. Monitor and report conditions of all portable lavatories in the parks
- g. Monitor, maintain and winterize all drinking fountains and washrooms
- h. Provide emergency assistance as needed, including:
 - i. Traffic control
 - ii. Sandbag filling and placement
 - iii. Storm related tree removal
 - iv. Flood control
 - v. Other duties as directed
- i. Perform snow removal, ice control, and salting operations for Village streets, parking lots and park trails
- j. Provide accident investigation assistance as needed
- k. Maintain all records in organized format
- l. Maintain a log of all executed repairs, accidents and incidents

II. RECREATION GENERAL OPERATIONS

- 1. Service: Enhance the quality of life for all residents through providing a multitude of recreational program offerings.
 - a. Provide quality customer service to residents and program participants
 - b. Schedule program dates and times, instructor and location
 - c. Prepare program descriptions
 - d. Monitor enrollment
 - e. Create program webpages
 - f. Coordinate participant/parent communications and respond to any inquiries
 - g. Communicate upcoming programs to past participants
 - h. Gain participant feedback and make and implement any necessary recommended changes
 - i. Coordinate facility schedules and rentals
 - j. Maintain rental packets and rental information
 - k. Hire, train and schedule rental facility supervisors
 - l. Develop sponsorship opportunities and maintain relationships
 - m. Manage contracts and agreements with vendors and independent contractors
 - n. Seek grant opportunities to supplement Village revenues
 - i. Assist the financial director in grant administration and reporting
 - ii. Manage DCEO Energy Efficiency Grant

- iii. Manage annual SRACLC Accessibility Grant
- iv. Research and assist with grant proposal preparation
- v. Research potential grant opportunities
- o. Hire, train and schedule rental facility supervisors
- p. Set up programs using Active Net software for registration
- q. Process program registration forms
- r. Review registration forms and update annually as required
- s. Manage SRA inclusion requests
- t. Represent Village of Hawthorn Woods on Special Recreation Association of Lake County (SRACLC) Board
- v. Manage special projects
- w. Purchase supplies
- x. Monitor long range budget and purchasing plans to ensure break-even status of all running programs and identify any capital needs
- y. Develop and produce summer, fall, and winter/spring brochures
- z. Promote programs in *Happenings* newsletter, SW Lake Magazine, e-blasts, and Village website

Table I. Recreational Program Offerings

Program	Target Age Group	Winter	Spring	Summer	Fall
All Sports	Early Childhood & Youth		x		x
Babysitting	Youth & Teen	x	x		x
Baseball	Early Childhood & Youth		x		
Basketball	Early Childhood & Youth	x	x		x
Boot Camp	Teen & Adult	x	x		
Chess	Youth	x	x		x
Dodgeball	Youth	x			
Drawing Class	Early Childhood & Youth	x	x		x
Drawing Workshop	Early Childhood & Youth			x	
Educational Workshops	Adult	x	x		x
Equestrian	Youth		x		x
Fencing	Youth	x	x	x	x
Flag Football	Youth		x	x	
Floor Hockey	Early Childhood & Youth	x	x		
Golf	Youth			x	
Painting	Youth & Adult	x	x	x	x
Soccer League	Youth	x	x		x
Soccer Camp	Youth			x	
Soccer and T-Ball Combo	Early Childhood		x	x	x
Soccer and Basketball Combo	Early Childhood & Youth		x		x
Tae Kwon Do	Youth, Teen & Adult	x	x	x	x
Tennis	Youth and Adult		x	x	
Volleyball	Youth				x
Women's Self Defense	Adult	x	x		x
Woodchucks Summer Camp	Early Childhood & Youth			x	
Yoga	Teen & Adult	x	x	x	x
Zumba	Teen & Adult	x	x	x	x

Seasons for special events are defined as: Winter – January 1 to Spring Break; Spring – Spring Break to Memorial Day Weekend; Summer – Memorial Day Weekend to Labor Day Weekend; Fall – After Labor Day to Holiday Season

III. AQUATIC CENTER GENERAL OPERATIONS

1. Service: Provide community with an aquatic oasis that provides excellent fun, safety and community pride.
 - a. Design and ensure attractive and functional pool deck layout
 - b. Secure and coordinate all appropriate certifications and operating permits
 - i. Countryside Fire Department
 - ii. Lake County Health Department
 - iii. Confined Space Certification
 - iv. Boiler Inspection Certification
 - v. Fire Extinguisher Certification
 - vi. Food Handling Certification
 - c. Ensure effective layout and placement of lifeguard stations for proper scanning zones
 - d. Ensure proper lifeguard supervision and safety breaks of deck and water areas
 - e. Maintain and supervise Aquatic Center Safety/Risk Management program
 - f. Coordinate and administer Aquatic Center Donation program (season and daily passes)
 - g. Coordinate and manage season, daily, nanny, individual and special promotion (early bird) passes
 - h. Manage positive relationships with outside vendors
 - i. Provide quality customer service to residents and program participants
 - j. Monitor industry best practices
 - k. Ensure facility cleanliness
 - l. Monitor weather conditions
 - m. Maintain inclement weather detection equipment
 - n. Complete, maintain and ensure accurate record keeping
 - o. Recruit, interview and train staff
 - p. Schedule daily, weekly and monthly work assignments
 - q. Perform staff evaluations
 - r. Plan and coordinate aquatic community special events
 - s. Coordinate and manage all facility rentals
 - t. Place uniform and office supply orders
 - u. Maintain staff substitute log
 - v. Maintain point of sales items at gift shop
 - w. Oversee Swim Team administration
 - i. Hire coaches
 - ii. Schedule practices/meets
 - iii. Arrange transportation
 - iv. Host conference meet
 - v. Order supplies and uniforms
 - vi. Maintain record keeping

- x. Develop, review and train staff on all service and operational manuals
 - i. Mechanical equipment
 - ii. Chemical equipment
 - iii. Daily financial balancing management
 - iv. Petty cash handling
 - v. Front desk security measures
 - vi. Inclement weather procedures
 - vii. Personnel policies
 - viii. Accident and incident reporting procedures

Table II. Aquatic Center Program Offerings

Program	Target Age Group	Winter	Spring	Summer*	Fall
Swim Team	6yrs – 18yrs			x	
Learn To Swim Weekday Mornings	Tot- Adult			x	
Learn To Swim Evenings	Tot-Adult			x	
Learn To Swim Saturdays	Tot-Adult			x	
Dive Camp				x	
Semi-Private Swim Lessons	Tot-Adult			x	
Private Swim Lessons	Tot-Adult			x	
Volleyball/Baggo Equipment Rentals	Yth-Adult			x	
Gift Shop Sales	Tot-Adult			x	
Open Swim	Tot-Adult			x	
Jr. Life Guard	13yrs-14yrs			x	

*Memorial Day weekend through Labor Day weekend

IV. AQUATIC CENTER CONCESSIONS

1. Service: Provide in-house concession operations for the public at the Hawthorn Woods Aquatic Center.
 - a. Recruit and train manager and staff
 - b. Conduct weekly safety meetings
 - c. Ensure proper food processing
 - i. Ordering
 - ii. Menu development
 - iii. Menu pricing
 - iv. Ensuring healthy options
 - v. Food preparation/handling
 - vi. Food serving
 - vii. Food disposal
 - d. Maintain all required records
 - i. Daily documentation of revenue receipts
 - ii. Food inventory
 - iii. Daily sales statistics
 - iv. Daily hours of operation
 - v. Weekly revenue vs. expense reports

V. SPECIAL COMMUNITY EVENTS

1. Service: Develop Hawthorn Woods identity and build community through offering free public outreach programs and special events.
 - a. Oversee all events and activities
 - b. Book vendors, bands, contributors, and entertainment for special events
 - c. Prepare contracts as needed
 - d. Direct on-site supervision and staff assignments
 - e. Prepare site layout, set-up procedures, and take down
 - f. Recruit and manage volunteers
 - g. Provide parking control measures
 - h. Monitor weather conditions

- i. Schedule and host regional legislative breakfast/workshop
- j. Coordinate and serve on Special Events Committee
- k. Host Java with Joe and Coffee with a Cop events
- l. Manage fund raising activities
- m. Host 12 senior monthly luncheons

Table III. Special Events

Event	Target Age Group	Winter	Spring	Summer	Fall
Winter Carnival	Family	1			
Bark in the Park	Family and Dogs		1		
Golf Outing	Adults		1		
Concerts in the Park	Adults and Family			11	
Movies in the Park	Family			3	
Car Show Cruise Nights	Adults and Family			3	1
Fireworks	Family			1	
Parade	Family			1	
Fall Family Fun Fest	Family				1
Movies in the Barn	Family	1			1
Holiday Craft Fair	Adults	1			
Tree Lighting	Family	1			

Seasons for special events are defined as: Winter – Thanksgiving Weekend to Spring Break; Spring – Spring Break to Memorial Day Weekend; Summer – Memorial Day Weekend to Labor Day Weekend; Fall – After Labor Day to Thanksgiving Weekend

VI. PROFESSIONAL DEVELOPMENT - CERTIFICATIONS AND MEMBERSHIPS

1. Service: Maintain professional certifications and memberships.
 - a. Illinois Attorney General Open Meetings Act Certified
 - b. Certified Parks and Recreation Professional (CPRP)
 - c. Certified Playground Safety Inspector (CPSI)
 - d. Certified Pesticide Applicator
 - e. Commercial Driver's License (CDL)
 - f. Certified Pool Operator (CPO)
 - g. American Red Cross Certified (CPR/AED)
 - h. Water Safety Instructor (WSI)
 - i. Red Cross Lifeguard Certification
 - j. State of Illinois Confined Spaces Certification
 - k. Participate on Swim Conference Board as agency representative

POLICE DEPARTMENT

Contents:

- I. Police Department General Operations
- II. Safety Services
- III. Community Outreach Programs
- IV. Staffing Operations
- V. Professional Development – Certifications and Memberships

I. POLICE DEPARTMENT GENERAL OPERATIONS

1. Service: Responsible for performing administrative and coordination tasks in the service area.
 - a. Answer all incoming phone calls to the police department during regular business hours
 - i. Transfer calls to appropriate personnel
 - ii. Handle all types and amount of requests for service
 - iii. Transfer emergency calls to dispatch
 - b. Greet guests in police department lobby and assist as needed
 - c. Maintain security by following procedures

2. Service: Prepare and maintain police reports.
 - a. Import computerized police reports from CAD system
 - b. Copy and print reports
 - c. Collect approved reports from command staff
 - d. Notify command staff of incomplete/missing reports
 - e. Enter pertinent information from report into Law Enforcement Records Management System (LERMS)
 - f. Transmit report copies to appropriate court and village prosecutor
 - g. Download traffic stop videos and make hard copies for village prosecutor and court system
 - h. Maintain house files of completed incident/arrest/crash reports
 - i. Pull case files for officers and court

3. Service: Coordinate traffic compliance duties.
 - a. Process all requests for administrative adjudication hearings
 - b. Notify offenders of date, time and charges for hearings
 - c. Prepare all necessary documentation for hearings
 - d. Schedule monthly hearings
 - e. Provide documentation to hearing officer prior to hearing
 - f. Keep records of all hearings (digital and written)
 - g. Set-up barn for hearings
 - h. Arrange for officers' presence at hearings
 - i. Complete and maintain all necessary documentation of hearing process
 - j. Complete billing form for hearing officer
 - k. Complete default orders

1. Collect payment of fines
4. Service: Oversee police vehicle procurement and fleet maintenance.
 - a. Schedule regular vehicle maintenance
 - b. Identify maintenance issues and address as needed
 - c. Ensure working fleet of police vehicles at all times
 - d. Take vehicle out of rotation if necessary for safety
 - e. Schedule vehicle repairs in a cost effective and efficient manner
 - f. Manage squad inventory
5. Service: Oversee asset forfeiture program.
 - a. Train officers in proper asset forfeiture procedure
 - b. Maintain the appropriate forms used for documentation
 - c. Follow-up on forfeitures within prescribed time constraints
 - d. Negotiate settlement actions on asset forfeitures
 - e. Coordinate inspection of forfeited vehicles
 - f. Arrange for title transfer
 - g. Coordinate forfeited vehicle sales or negotiated settlements
6. Service: Maintain and process officer issued citations in two separate and distinct programs (LERMS and MSI).
 - a. Receive citations and appropriate bond forms/money
 - b. Enter citation information into LERMS
 - c. Prepare court transmittals and ensure timely delivery to courts
 - d. Maintain department filing system for citations
 - e. Process village code violation citations
7. Service: Process Freedom of Information Act (FOIA) requests.
 - a. Complete annual in-service FOIA compliance officer training
 - b. Receive FOIA requests via Village Hall, village website, telephone calls and in-person requests
 - c. Review certain requests with Village Attorney
 - d. Locate, review, prepare, redact, and fulfill FOIA requests (including digital media requests)
 - e. Keep log of FOIA requests and time/costs involved
 - f. Report FOIA processing log to Chief of Police

- 8 Service: Coordinate participation in Law Enforcement Support Office (LESO) program.
 - a. Identify department equipment procurement needs
 - b. Screen LESO property
 - c. Obtain approval and apply for LESO property
 - d. Arrange for receipt of LESO awarded property
 - e. Maintain documented inventory of all LESO property
 - f. Report annual LESO audit as required

- 9 Service: Process court documents.
 - a. Process criminal case expungement requests
 - i. Remove expunged records from maintained files (physical and digital)
 - ii. Maintain expunged file system
 - b. Process case record and officer appearance subpoenas
 - i. Pull appropriate records, copy and forward to appropriate courts and/or attorneys
 - ii. Notify officer of subpoena request for court appearance
 - iii. Maintain officer trial call
 - iv. Maintain traffic court call
 - v. Maintain all related documentation
 - c. Process circuit clerk payment distribution for Finance Department and Chief of Police

- 10 Service: Provide documentation and follow-up of all activities.
 - a. Gather case evidence
 - b. Conduct investigative interviews and criminal interrogations
 - c. Complete appropriate state, county and department forms (reports, citations, inventories, etc.)
 - d. Attend and testify at traffic and criminal court as necessary

- 11 Service: Process, prepare and upload all traffic stop profiling data to State of Illinois on a monthly basis.
 - a. Review and confirm numbers annually
 - b. Review data and make corrections and/or return to officers for correction

- 12 Service: Manage accounts payable.
 - a. Receive invoices for payment
 - b. Identify account number and prepare for Chief of Police
 - c. Transmit invoice to Finance Department for payment

- d. Maintain a copy of invoice in Police Department files
 - e. Maintain secure cash box for change and petty cash
 - f. Maintain records of unpaid citations for Local Debt Recovery Program and process received payments
- 13 Service: Prepare and monitor annual Police Department budget.
- a. Oversight of operating budget
 - b. Approve expenditures
- 14 Service: Assist in negotiation of police labor union contract.
- 15 Service: Respond to labor contract issues/grievances.
- 16 Service: Maintain all office supplies and departmental forms.
- a. Inventory office supplies
 - b. Order additional supplies as needed
 - c. Order office equipment as needed (e.g. gloves, masks, batteries, etc.)
 - d. Maintain uniform and equipment to departmental standards
- 17 Service: Provide building and equipment maintenance.
- a. Supervise ordering/maintenance of supplies in booking room
 - b. Supervise ordering/maintenance of supplies in squad room
 - c. Ensure maintenance and cleanliness of all areas in police department
 - d. Ensure maintenance and cleanliness in police squad cars
 - e. Ensure proper maintenance and cleanliness of department issued equipment
- 18 Service: Attend meetings as required.
- a. ELT meetings – Weekly
 - b. All Staff meetings – Monthly
 - c. Village Board meetings – Monthly
 - d. Planning Building and Zoning meetings – As needed
 - e. Different association meetings – Monthly

II. SAFETY SERVICES

1. Service: Ensure the general safety and welfare of the Village of Hawthorn Woods and the members of the Police Department twenty-four hours a day, 365 days per year.
 - a. Remain on call at all times
 - b. Oversee direction of law enforcement for entire community
 - c. Analyze departmental responses to crime and implement improvements
 - d. Oversee CodeRed emergency notification training and distribution
 - e. Oversee activities of all members of department and ensure overall safety and efficiency
 - f. Develop and implement department policies and procedures
 - a. Respond to emergency calls for service within the corporate limits of Hawthorn Woods
 - b. Respond to non-emergency calls for service within the corporate limits of Hawthorn Woods
 - c. Respond to both emergency and non-emergency calls for assistance outside the corporate limits of Hawthorn Woods
 - d. Identify traffic safety concerns/violations and enforce applicable state, county and local laws within officer's discretion
 - e. Develop departmental long and short range goals and objectives
 - f. Conduct shift change briefings
 - g. Make criminal arrests as necessary
2. Service: Oversee field training program.
 - a. Assign and schedule Field Training Officers (FTO)
 - b. Oversee FTO documentation
 - c. Review recruit progress/status
 - d. Conduct meetings between FTO's and recruit officers
 - e. Check on police academy status when necessary
 - f. Maintain FTO Program training task sheets
3. Service: Implement traffic survey.
 - a. Identify areas of concern
 - b. Deploy traffic survey equipment (roadtubes)
 - c. Collect data and prepare report
 - d. Submit report to Chief of Police
 - e. Follow-up with any necessary action

4. Service: Ensure National Incident Management System (NIMS) compliance.
 - a. Ensure all officers are trained to appropriate Incident Command System (ICS) level
 - b. Report training and activities to FEMA as required on annual basis

5. Service: Participate in Emergency Operations Planning Workgroup.
 - a. Attend monthly meetings
 - b. Write and review Hawthorn Woods Emergency Operations Plan (EOP)
 - c. Plan training, exercises and drills regarding EOP
 - d. Develop procedure and protocol regarding EOP
 - e. Develop and maintain Emergency Operations Center (EOC)

6. Service: Oversee the safe keeping of crime scene evidence.
 - a. Maintain secure chain of custody for all property and evidence
 - i. Maintain evidence lockers
 - ii. Inventory evidence and property from lockers
 - iii. Secure evidence in secure evidence room
 - iv. Maintain all documentation regarding chain of evidence
 - v. Prepare evidence for court
 - vi. Transmit evidence to/from crime lab and to/from court
 - vii. Attend court as necessary
 - viii. Destruction of evidence/property as approved by courts
 - ix. Conduct annual audit of secure evidence facility
 - x. Return evidence/property per court orders
 - b. Oversee certification and training of Evidence Technicians
 - i. Maintain and inventory evidence technician equipment and case
 - ii. Cameras
 - iii. Fingerprint dusts/brushes/tape
 - iv. Evidence bags and tape
 - v. Gunshot residue kits
 - vi. Surveillance equipment (night vision, binoculars, recording devices, etc.)
 - vii. Fuming equipment
 - viii. Evidence boxes and jars
 - ix. Tweezers, cotton swabs, etc.
 - x. DNA evidence collection kits

- xi. Drug testing kits
- c. Approve evidence technician reports and documents

III. COMMUNITY OUTREACH PROGRAMS

1. Service: Create, implement and oversee departmental programs.
 - a. Adopt-A-Cop
 - b. Women's Self-Defense
 - c. Coffee with a Cop
 - d. Ice Cream Initiative
2. Service: Provide special events coordination assistance.
 - a. Meet with vendors requesting special events
 - b. Prepare traffic enforcement agreement
 - c. Schedule officers to cover special detail
 - d. Ensure that all applicable permits, insurance and any other documents have been obtained
 - e. Ensure that detailed event is run safely and efficiently
 - f. Attend Village functions on and off-duty
3. Service: Represent Police Department at Joint Operations Committee (JOC).
 - a. Attend monthly meetings of JOC
 - b. Bring officers' concerns to JOC for action
 - c. Bring JOC policy changes to Chief for direction
4. Service: Serve as liaison to Board of Police Commissioners.
 - a. Schedule, post and attend meetings
5. Service: Coordinate South Lake County Regional Citizen Emergency Response Team (CERT).
 - a. Attend CERT meetings, training and events
 - b. Instruct certain portions of CERT member training
 - c. Coordinate CERT response to local events
 - d. Follow-up on CERT callouts and evaluate responses
 - e. Coordinate CERT purchases

- f. Attend regional conferences
- g. Plan and execute CERT callout exercises

IV. STAFFING OPERATIONS

1. Service: Coordinate department training opportunities.
 - a. Identify training opportunities that benefit the department
 - b. Schedule appropriate trainings
 - c. Review department training requests
 - d. Maintain department training records
 - e. Ensure certification requirements are met by officers
 - f. Review digital recordings of police officer activity and evaluate performance

2. Service: Provide oversight of officers.
 - a. Limited disciplinary actions on infractions of policy, rules, regulations, laws and ordinances
 - b. Make recommendation for full dismissal or heavy sanctioning to Board of Police Commissioners
 - c. Promotion and placement of officers
 - d. Conduct annual performance reviews
 - e. Receive and handle complaints about department members

3. Service: Oversee hiring and background check of new applicants.
 - a. Coordinate hiring process schedule with Board of Police Commissioners
 - i. Identify date, time and location of testing process
 - ii. Advertise hiring online
 - iii. Make arrangements for assistants at written and physical agility exams
 - iv. Conduct written and physical agility exams
 - b. Assign and oversee background investigation process
 - i. Assign background investigator
 - ii. Oversee background investigation process
 - iii. Review application and background investigation reports
 - iv. Conduct initial interview
 - v. Coordinate appointments for physical and psychological exam
 - vi. Complete background investigation summary for Chief of Police and Board of Police Commissioners

4. Service: Complete Personnel Counseling Record (PCR) when appropriate.
 - a. Complete PCR for outstanding policework
 - b. Complete PCR to document a disciplinary conversation

5. Service: Maintain the department schedule.
 - a. Approval/denial of overtime requests
 - b. Approval/denial of sick leave
 - c. Approval/denial of vacation or compensatory time off requests
 - d. Ensure shift minimums are met on a daily/monthly/yearly basis
 - e. Assign officers to shifts

V. PROFESSIONAL DEVELOPMENT – CERTIFICATIONS AND MEMBERSHIPS

1. Service: Maintain professional certifications and memberships.
 - a. State of Illinois Police Officer Certification
 - b. Illinois Attorney General Open Meetings Act Certified
 - c. Juvenile Specialist Training/Certification
 - d. American Red Cross Certified (CPR/AED)
 - e. Use of Force Training
 - f. Evidence Technician Training/Certification
 - g. Range/Rifle Instructor Training/Certification
 - h. Firearms Training/Certification
 - i. LEADS Training/Certification
 - j. Breathalyzer/PBT Training/Certification
 - k. Accident Investigator Level I,II,III Training/Certification
 - l. MCAT Training
 - m. Lead Homicide Investigator Training/Certification
 - n. Child Safety Seat Inspector Training/Certification
 - o. Truck Enforcement Officer Training/Certification
 - p. Taser Instructor Training/Certification
 - q. Taser Training/Certification
 - r. Defensive Tactics Instructor Training/Certification

- s. Defensive Tactics Training
- t. Rapid Deployment Instructor Training/Certification
- u. Rapid Deployment Training
- v. Field Training Officer (FTO) Training/Certification
- w. Opiate Overdose Prevention Trainer Certification
- x. Naloxone Training
- y. HAZMAT Training
- z. FEMA (ICS) Training
- aa. Bloodborne Pathogens Training

PUBLIC WORKS DEPARTMENT

Contents:

- I. Public Works Department General Operations
- II. New Development
- III. Capital Improvement Projects
- IV. Aquatic Center
- V. Road and Drainage
- VI. Buildings and Grounds
- VII. Sanitary Sewer System
- VIII. Fleet Maintenance
- IX. Special Events
- X. Professional Development - Certifications and Memberships

I. PUBLIC WORKS DEPARTMENT GENERAL OPERATIONS

1. Service: Perform general management activities.
 - a. Perform all Public Works employee performance review meetings
 - b. Conduct Accident Review Board meetings, as necessary
 - c. Attend LCSMC Municipal Advisory Committee meetings
 - d. Participate in the Illinois Route 53 Task Force
 - e. Participate in the Des Plaines River Watershed Workgroup
 - f. Prepare Public Works, MFT, Sewer, Engineering and Capital Improvement Plan budget
 - g. Manage the Village's FEMA flood map program
 - h. Issue private utility permits
 - i. Manage the Village's NPDES MS4 program
 - j. Edit and present Snow and Ice Control Plan to Village Board annually
 - k. Prepare list of disposal of records for public works
 - l. Perform joint bidding with LCML for multiple public works contracts
 - m. Prepare and bid out multiple public works contracts
 - n. Perform routine tree inspections for residents
 - o. Apply for tree permits for all Village projects
 - p. Attend the LCSMC Comprehensive Storm water Plan update meetings
 - q. Review any LCDOT or IDOT road improvements
 - r. Attend SMC's WMB annual meeting on behalf of Village
 - s. Attend Southeast Lake Sewer Advisory Committee meetings on behalf of the Village

II. NEW DEVELOPMENT

1. Service: Perform review of new developments, including construction observation.
 - a. Review annexation agreements, subdivision improvement agreements, declarations, and covenants for each new development
 - b. Review preliminary plans and plats for each new development to confirm conformance with Village Code and sound engineering standards
 - c. Attend meetings with regulatory agencies in regards to each new development
 - d. Attend meetings with developers regarding each new development
 - e. Inspect public infrastructure for each new development
 - f. Attend regular construction update meetings

- g. Perform public sidewalk inspections
- h. Make recommendation for surety for each new development
- i. Inspect public infrastructure for new development
- j. Monitor condition of existing roads during new development

III. CAPITAL IMPROVEMENT PROJECTS

- 1. Service: Manage and coordinate Village Capital Improvement projects.
 - a. Coordinate and manage annual crack sealing program
 - b. Coordinate and manage annual pavement marking program
 - c. Coordinate and manage annual pavement patching program
 - d. Design, coordinate, and manage capital improvement projects, including: Village Hall roof replacement, irrigation system install, Onondaga and Bruce Circle Culvert Replacement, etc.
 - e. Coordinate and manage capital improvement projects, including: installation of furnaces, air conditioners, water heaters, door replacement, etc.

IV. AQUATIC CENTER

- 1. Service: Maintain building, grounds and all equipment related to the Hawthorn Woods Aquatic Center.
 - a. Perform start-up of Aquatic Center
 - b. Perform routine maintenance of building
 - c. Coordinate annual Strikeguard inspection
 - d. Paint interior and exterior surfaces as needed
 - e. Paint main pool and activity pool as needed
 - f. Street sweep the parking lot
 - g. Maintain parking lot light fixtures
 - h. Maintain lawn with mowing, weeding and herbicide application
 - i. Perform shut down of Aquatic Center
 - j. Maintain drainage on grounds
 - k. Coordinate routine inspections, including security, fire and health department
 - l. Perform Aquatic Center irrigation system start-up and shut down for winterizing

V. ROAD AND DRAINAGE

1. Service: Maintain roads, road right-of-way and drainage structures including snow and ice control.
 - a. Perform snow removal and ice control
 - b. Investigate right-of-way drainage issues
 - c. Complete road patching
 - d. Perform right-of-way maintenance including tree trimming, pruning and mowing
 - e. Maintain road storm sewer system
 - f. Complete storm sewer repairs
 - g. Perform routine JULIE locates
 - h. Perform Village parking lot repairs
 - i. Rod Village storm sewer
 - j. Investigate sink holes
 - k. Perform cold patching
 - l. Perform routine check of drainage outfalls and structures
 - m. Update drainage outfall mapping
 - n. Repair mailboxes damaged from snow plow operations
 - o. Restore turf in right-of-way from plow damage
 - p. Perform mailbox inspections
 - q. Perform ribbon inspections
 - r. Install delineators
 - s. Remove dead or hazardous trees within right-of-way
 - t. Drop off barricades for block parties
 - u. Inspect driveway culvert replacements

VI. BUILDINGS AND GROUNDS

1. Service: Maintain Village buildings and grounds including interior and exterior of buildings.
 - a. Remove snow from building parking lots and sidewalks
 - b. Perform routine cleaning and maintenance of Village buildings
 - c. Perform park irrigation system start up, shut-down and winterizing
 - d. Perform park restroom start up, shut-down and winterizing

- e. Coordinate inspections of fire extinguishers for all buildings and vehicles
- f. Perform routine maintenance of buildings
- g. Paint interior and exterior surfaces as needed
- h. Set up the Barn as needed throughout the year to support Village meetings
- i. Implement routine checks of seasonal buildings including park pavilions and Aquatic Center
- j. Perform furnace checks and repairs
- k. Perform weekly checks of Village Hall generator and lift station generator
- l. Water Heritage Oaks soccer fields as needed
- m. Coordinate and oversee capital improvement projects
- n. Perform electrical upgrades for routine purposes as well as for special projects
- o. Maintain the fuel tank system
- p. Erect holiday decorations
- q. Coordinate routine inspections, including: security, fire, and elevator

VII. SANITARY SEWER SYSTEM

- 1. Service: Maintain Village sanitary sewer system.
 - a. Operate, maintain and service Kruger Lift Station and generator
 - b. Operate, maintain and service School Lift Station
 - c. Read water meters at School and Aquatic Center
 - d. Maintain force main air relief valve
 - e. Routine inspection and cleaning of sanitary manholes

VIII. FLEET MAINTENANCE

- 1. Service: Maintain Village vehicles and equipment.
 - a. Perform mower maintenance
 - b. Perform truck maintenance
 - c. Perform squad car maintenance
 - d. Perform various equipment repair and maintenance (roller, compressor, workman, gill pulverizer, power washer and dirt conveyor)
 - e. Maintain chainsaws, blowers and weed whips
 - f. Prepare equipment for snow removal
 - g. Perform safety lane inspections on all vehicles as required by the State of Illinois
 - h. Set up anti-icing equipment

- i. Perform various large equipment repair maintenance (enloader, backhoe, and skidster)
- j. Maintain anti-icing equipment
- k. Install new equipment on vehicles as needed
- l. Maintain mechanic's tool inventory
- m. Track service/maintenance for all vehicles/equipment
- n. Maintain tool inventory
- o. Install and remove snow plows and salt spreaders
- p. Make recommendations for purchase of new vehicles and equipment

IX. SPECIAL EVENTS

1. Service: Support, plan, coordinate and staff Village special events.
 - a. Erect holiday decorations
 - b. Erect seasonal banners on Old McHenry Road
 - c. Support, plan, coordinate and staff the Winter Carnival, Concerts in the Park, Movies in the Park, Bark in the Park, Fourth of July Fireworks, Fourth of July parade, Fall Family Fun Fest, Winter Craft Fair and Holiday Tree Lighting Ceremony
 - d. Plan and participate with Indian Princesses tree planting
 - e. Assist with Arbor Day trees
 - f. Assist and plan several Eagle Scout projects

X. PROFESSIONAL DEVELOPMENT - CERTIFICATIONS AND MEMBERSHIPS

1. Service: Maintain professional certifications and memberships.
 - a. Professional Engineer (PE)
 - b. Illinois Attorney General Open Meetings Act Certified
 - c. American Red Cross Certified (CPR/AED)
 - d. Class IV Wastewater license
 - e. Operator's license for herbicide application
 - f. Certified Pesticide Applicator
 - g. Commercial Driver's License
 - h. Tankers License Endorsement
 - i. Mosquito larvicide
 - j. Certified Pool Operator (CPO)
 - k. Collection system certification
 - l. Supervisory training

FINANCIAL POLICIES

AUTHORIZED FINANCIAL INSTITUTIONS LIST

1. Amalgamated Bank of Chicago
2. Bank of America
3. Bank of New York Mellon
4. Citibank
5. Inland Bank
6. JP Morgan Chase
7. PNC
8. PMA Financial Network
9. Synchrony Bank (Sam's Club Master Card)

Adopted: May 16, 2016

CAPITAL ASSET POLICY

The capital asset policy is herein established to safeguard Village assets and to insure compliance with GASB34 for governmental financial reporting.

Safeguarding of Village Assets

Responsibility for control of capital assets will rest with the operating department wherein the asset is located. The Chief Financial Officer shall ensure that such control is maintained by establishing a capital asset inventory. The inventory will include the following for each asset:

- A description
- Asset classification
- Purchasing department along with the physical location of the asset
- The cost
- The estimated useful life of the asset
- Date the asset was acquired and disposed
- Funding source (purchase, donation)
- Salvage value

The list will be maintained, updated and reviewed by the Finance Department on a regular basis. Tagging of assets will not be required.

Operating departments shall report the disposal or relocation of an asset promptly to the Finance Department, or his or her designee, and that change will be reflected in the inventory records. Asset purchases, which fall under the capitalization threshold, will not be included in the capital asset inventory. This is a management decision based on the determination that the cost associated with tracking these assets far outweighs the benefits derived. Each Village location is secure, locked nightly and protected with a security system.

Compliance with Governmental Reporting

With the introduction of GASB34, (which is effective for FY 4/30/05) financial reporting for capital assets is changed. Although the reporting of capital assets will remain basically unchanged for the proprietary funds, there are major changes for reporting capital assets at the governmental level for financial reporting purposes. These changes include the elimination of General Capital Assets Group, the reflection of capital assets (as defined below) in the government wide financial statements along with the inclusion of infrastructure assets. Capital assets shall include land, land improvements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, and infrastructure that meet the following criteria:

- Tangible
- Benefit more than a single fiscal period
- Cost exceeds designated threshold

Capital assets are defined by the Village as assets with an initial, individual cost in excess of \$5,000 an estimated useful life in excess of one year.

Capital assets will be reported at historical cost. The historical cost shall include the direct cost of the asset plus those costs necessary to place the asset in its location or condition (i.e. freight, installation charges.) In the absence of historical cost information, a realistic estimate will be used. Donated assets will be recorded at the estimated fair market value at the date of donation.

Depreciation is computed on a straight-line basis with depreciation computed on a monthly basis from the month of acquisition, using the following estimated useful lives:

Asset Type	Useful Life Years
Buildings	45
Sewer Infrastructure	35
Improvements	20
Equipment	10
Vehicles Police	3
Vehicles Public Works	10
Furniture	7
Office Equipment	5

Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life. The costs of normal maintenance and repairs, including street overlays that do not add to the value of the asset or materially extend asset lives are not capitalized. The following costs for improvements are expensed as opposed to being capitalized:

- Sidewalk/curb patching
- Realignment of sewer line
- Manhole restorations
- Street overlays

The main source for costs of asset additions will be the general ledger.

Land additions will be added to the asset base as they are added in the GIS system thru the Lake County Recorder Office.

Annexations (related land, ROW, infrastructure, roads, water, sewer, and drainage) will be added to the asset base in phases at the end of each fiscal year. Engineering will provide the amount of street and ROW from the (Pavement Management System), and water main, sewer main, storm water main (from GIS) that is added each year. Finance will assign a cost to the infrastructure based on input from engineering and the value of ROW will be calculated at the current fair market value. Land (i.e. Parkland) that is acquired through annexation will also be captured through GIS and will be valued at the current fair market value.

MUNICIPAL SECURITIES CONTINUING DISCLOSURE POLICIES AND PROCEDURES

INTRODUCTION

Purpose

State and local governments, like the Village of Hawthorn Woods, Lake County, Illinois (the “Village”) subject themselves to the requirements of federal securities laws when they issue municipal debt obligations (e.g. bonds, notes, certificates, etc.) via the public bond market.

This Municipal Securities Disclosure Policy and Procedures (the “Policy”) provides a policy framework and establishes procedures for the Village’s compliance with primary and continuing disclosure requirements under federal securities laws for bonds, notes, and other obligations (collectively, “Obligations”) issued by the Village. This Policy was developed to aid the Village in meeting its disclosure responsibilities under Securities and Exchange Commission (the “SEC”) regulations and associated contractual undertakings relating to disclosure.

SEC regulations and enforcement activities regarding disclosure practices (both primary and secondary market) continues to evolve, driven in part, by investors and regulators concerns with the absence of ongoing information of many municipal credits. Large issuers that tend to be in the market more often, provide ongoing information, both in official statements and in periodic financial reports, but small issuers can go years without issuing additional debt, and, thus updating information to the market.

The SEC has undertaken initiatives to improve continuing disclosure compliance by State and local governments through better enforcement and fines. The benefits of timely and complete disclosure include:

- Providing transparency and enhancing credibility with investors, financial analysts and the general bond market
- Ensuring access to public debt markets
- Protecting and enhancing the Village’s credit rating
- Fostering liquidity for securities
- Avoiding penalties and fines

Background Rule 15c2-12 and 10b-5

The framework of the current system of securities regulation was put in place by the Securities Act of 1933 (the “33 Act”) and the Securities and Exchange Act of 1934 (the “34 Act,” and together with the “33 Act,” the “Securities Acts”), which included broad anti-fraud provisions (requiring sellers to tell investors the whole truth) and created the SEC. Although municipal debt was initially exempt from many Securities Acts provisions, amendments passed in 1975 expanded their applicability to include a “government or political subdivision, agency or instrumentality of a government,” making clear that State and local government issuers are not exempt from the antifraud provisions of Section 17(a) of the 33 Act, Section 10(b) of the 34 Act, and SEC Rule 10b-5 (issued under Section 10(a) of the 34 Act).

The SEC has subsequently amended from time to time, Rule 15c2-12 (the “Rule”), prohibiting underwriters from offering bonds unless the issuer provides an official statement (effective 1989) and contractually promises to provide specified disclosures prescribed in the Rule (effective 1994), including annual financial information, audited financial statements (when and if available), and event notices. To facilitate compliance with the Rule, each State Issuer must enter into a continuing disclosure agreement with the original purchaser/underwriter in connection with each new issuance of obligations, thereby contractually promising to provide the market with these disclosures.

Simultaneous with the 1994 amendment to the Rule, the SEC issued an interpretive release repeating its basic assertion of issuer liability under Rule 10b-5 that “disclosure documents used by municipal issuers, such as official statements, are subject to the prohibition against false or misleading statements of material facts, including the omission of material facts necessary to make the statements made, in light of the circumstances in which they were made, not misleading.”

An omitted fact is material if there is a substantial likelihood that, under all the circumstances, the omitted fact would have assumed actual significance in the deliberations of the reasonable investor. There must be substantial likelihood that the disclosure of the omitted fact would have been viewed by the reasonable investor as having significantly altered the “total mix” of information made available. The focus of materiality is on the importance of the information to investors making investment decisions. Examples of information that might be material include: issuer financial statements, unfunded pension liabilities, anticipated loss of significant revenue sources, and anticipated or pending litigation in which there is a potential adverse judgment that could materially affect the issuer’s financial position or operations. No specific listing of material information can be made, as the identification of material information will vary over time, from issuer to issuer, and with the nature of the municipal debt at issue.

NEW ISSUES

Primary Offering Disclosure

When the Village issues Obligations it is directly or indirectly responsible for preparing a preliminary official statement (“POS”) and a final official statement (“OS”). Essentially, these official statements consist of two basic components: (i) Information related to the specific description of the Obligations being offered, transaction details, including but not limited to: authority and security, tax status, redemption features, continuing disclosure, litigation, underwriting/purchaser, legal matters, etc.; and, (ii) Information concerning the Village, including, but not limited to: description of the Village, socio-demographic and key economic data, financial summaries, future financing plans, default history, retirement funding status and other information deemed appropriate.

The POS and OS are intended to provide requisite disclosure to the original purchasers of the Obligations. Description within the POS and OS for any Continuing Disclosure Undertaking should indicate the Village’s intent to combine the presentation of Annual Financial Information within the Audited Financial Statement, eliminating the need for two separate filings, unless the Audited Financial Statement is unavailable within the filing timeframe, for purposes of continuing disclosure.

CONTINUING DISCLOSURE AGENT

Designation of Disclosure Personnel

The Village shall designate a responsible party to monitor and maintain its ongoing continuing disclosure undertakings, as the Village’s primary disclosure agent (“Agent”). In addition to the Agent, the Village shall appoint an alternate or assistant (“Designee”) to the Agent. If a third party (dissemination agent) is selected to assist the Agent, the Village is still responsible for complying with its continuing disclosure undertakings.

Responsibilities of Agent

The Agent shall review and modify, as necessary, the continuing disclosure sections of the POS and OS for new issues and such sections of the OS for existing Obligations, along with their continuing disclosure agreements. The Agent shall maintain a current list of Obligations outstanding during such fiscal year setting forth the Obligation description, initial par amount, date of issuance, rating (if any), year of final maturity and CUSIP number for each such issue. Within the timeframe mandated the Annual Information Filings and the Audited Financial Statements, as required are to be submitted to the Municipal Securities Rulemaking Board (the “MSRB”) using the Electronic Municipal Market Access system (the “EMMA”). If such information is not available within the prescribed timeframe, the Agent shall

provide notice to EMMA of the delay, and if available and relevant, drafts of such information. Additional notices of events may be required, which should be reflected on the list and submitted to EMMA, see “FILING AND NOTICE REQUIREMENTS,” herein. The Agent shall report all filings when made to the Village.

Familiarity with EMMA Submission Process

The Agent shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. A tutorial is available on the website along with a practice submission. The MSRB market Information Department may also be contacted at 703-797-6668, and FAQs on MSRB’s Continuing Disclosure Submission Process is available from the MSRB at www.msrb.org/msrb1/emma/pdfs/faqsaboutmsrbscontinuingdisclosuresubmissionprocess.pdf.

The Agent shall enroll the Village in EMMA’s reminder system to ensure timely performance of their responsibilities and obligations.

Training

To ensure adequate resources to comply with the Rule, the Agent shall develop a training process aimed at providing additional assistance in preparing required information. Training shall be conducted, as necessary, and at least annually review the EMMA submission process and any changes for full compliance.

Coordination Effort

To avoid duplication of efforts, the Agent shall discuss/coordinate the preparation and submission of the required information with any Obligation trustees/paying agents to ensure compliance with the Rule and the Continuing Disclosure Undertakings.

FILINGS AND NOTICE REQUIREMENTS

General

Pursuant to the “Rule” under most circumstances, the Village will be required to provide financial and operating information on an annual basis with the MSRB via EMMA, for its Obligations. The Village has issued, or may issue, Obligations which are covered by the Rule and it must comply with any required continuing disclosure filings in a timely manner applicable to each issue of Obligations.

Continuing disclosure information is intended to reflect the financial or operating condition of an issuer as it changes over time, as well as specific events occurring after issuance, that can have an impact on both the ability to pay amounts owed and the market value of the Obligation if bought or sold prior to maturity. Each publically-issued Obligation has its own continuing disclosure requirements, and not all types of continuing disclosure will apply to each.

Consistency of Disclosure

Whenever possible, each new Obligation's continuing disclosure should be consistent amongst other Obligations requiring continuing disclosure agreements. If prior continuing disclosure agreements are not consistent in their requirements, the Village, shall prepare its continuing disclosure information to cover all such requirements, into a consolidated document, to be posted annually to each Obligation.

Continuing Disclosure

Each new municipal debt issuance, per SEC Rule 15c2-12(b)(5)(i), requires a written agreement between the issuer and the original purchaser/underwriter for the benefit of holders of municipal securities. The Rule requires that an underwriter, prior to purchasing or selling an issue of obligations in connection with an offering, determine that the issuer, has provided the following information to the MSRB using EMMA, if any:

- By a specified date, annual financial and operating information for each Obligated Person for whom financial information or operating data is presented in the official statement (an "Annual Information Filing");
- By a specified date, if available, audited annual financial statements for each Obligated Person ("Audited Financial Statements") and, if not available by the date required, unaudited financial statements with Audited Financial Statements within 10 business days of their availability;
- In a timely manner within 10 business days of occurrence, notice of the occurrence of one or more of the listed events described in the Rule (a "Rule 15c2-12 Event Notice");and
- In a timely manner, notice of a failure of any Obligated Person required to make the Annual Information Filing and/or file the Audited Financial Statements on or before the date(s) specified in the Continuing Disclosure Undertaking ("Notice of Failure").

The foregoing list of required disclosures is subject to change in the event of additional amendments to the Rule and corresponding additions to future continuing disclosure agreements.

Annual Information Filing

The Agent shall be knowledgeable and familiar with the provisions of each Continuing Disclosure Undertaking as to the type, format and content of the financial and operating information to be included in each Annual Information Filing, if any, to be made thereunder and the timing requirements for the filing thereof. Such information may be combined and contained within the Audited Financial Statements, however, a Notice of intent to combine such information should be submitted by the Village to EMMA. Continuing Disclosure Undertakings (also may be described within each Obligation's official statement), generally, describe the submission timeframe following (or, within 210 days following) the close of the Village's fiscal year.

Audited Financial Statements

Audited Annual Financial Statements of the Village are also required to be filed no later than the submission dates established under each Continuing Disclosure Undertaking. The Agent shall be knowledgeable and familiar with the specific timing requirements for the filing of Audited Financial Statements and, if not available by the date(s) required, a notice shall be submitted along with unaudited financial statements, if any, as discussed in the terms of each Continuing Disclosure Undertaking.

Rule 15c2-12 Event Notice

Events to be reported within 10 business days of occurrence, certain of which may not be applicable to the Bonds include:

- Principal and interest payment delinquencies
- Non-payment related defaults, if material
- Unscheduled draws on debt service reserves, or on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security
- Modifications to the rights of security holders, if material
- Bond calls, if material, and tender offers
- Defeasances
- Release, substitution or sale of property securing repayment of the securities, if material
- Rating changes

- Bankruptcy, insolvency, receivership or similar event of the Village
- Consummation of a merger, consolidation, or acquisition involving the Village or the sale of all or substantially all of the assets of the Village, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material
- Appointment of a successor or additional trustee or the change of name of a trustee, if material
- The failure to provide the Annual Information within the specified time
- Any change in the accounting principles applied in the preparation of the annual financial statements or in the fiscal year

The above list of required disclosures is subject to change in the event of additional amendments to the Rule and corresponding additions to future continuing disclosure agreements

Notices of Failure

The Agent shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure, in particular, to make Annual Information Filings and/or to file Audited Financial Statements by the date(s) required under the terms of each Continuing Disclosure Undertaking.

Voluntary Disclosure

Although the Rule prescribes certain annual information and event-based disclosures that must be filed, issuers may determine that additional information would be of interest to investors. To this end, issuers may choose to voluntarily disclose other information to the MSRB that goes beyond the requirements of the Rule. This information may include, but is not limited to, items such as monthly financial reports, updates on issues that could affect an issuer's budgetary, financial, or economic position, annual/biennial budgets, and changes in rating outlooks.

Preparation

For non-event disclosures, approximately 90 days before the submission date for required filings established under each Continuing Disclosure Undertaking, the Agent shall initiate the process of preparing the financial and operating information required to be submitted thereunder. The Agent shall assemble the information available at that time and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

Unless previously submitted, not less than 30 days before the submission date, the Agent shall prepare a draft submission of required financial and operating information, highlighting any information still unavailable.

On or before the submission date established under each Continuing Disclosure Undertaking, the Agent shall make the Annual Information Filing, if any, together with the Audited Financial Statements. If the Audited Financial Statements are not then available, unaudited financial information shall be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Event filings are to be submitted within 10 days of their occurrence. The Village and Agent shall establish guidelines for materiality, where applicable, of certain events for reporting purposes, they shall establish criteria, if any, for the submission of any voluntary disclosures, and the timeframe for such submissions.

The Agent shall set calendar reminders in the Issuer Finance Department's recordkeeping systems.

Record Retention

The Agent shall maintain records of the MSRB filings on EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of all filings for each outstanding Obligation of the Village during the fiscal year. Records are to be kept for up to 7 years, in physical or electronic format, after the Obligation mature, regardless if said Obligation was refunded in advance of maturity.

MISCELLANEOUS

Liability

The requirements imposed by SEC regulations can create risks for officials who oversee the disclosure process. While the prudent selection and use of experts can minimize liability and provide certain safeguards, the Village has a level of responsibility for accurate and complete disclosure that cannot be completely delegated. Having a good understanding of the principals of disclosure will enhance officials' ability to make the right decisions when dealing with their own facts and circumstances. The Village will endeavor to use best practices and uniform procedures, and attorneys, consultants or other experts, as necessary, to ensure primary and secondary disclosure is timely completed in full compliance with SEC regulations.

Indemnification

Unless their actions were intentional, the Village agrees to indemnify the Agent and others against any claims that may arise from result from the Village's continuing disclosure efforts.

Adopted: July 21, 2014

FUND BALANCE AND RESERVE POLICY

Definitions

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – the portion of a Governmental Fund’s net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions.

Restricted Fund Balance - the portion of a Governmental Fund’s net assets that are subject to external enforceable legal restrictions.

Committed Fund Balance - the portion of a Governmental Fund’s net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making.

Assigned Fund Balance - the portion of a Governmental Fund’s net assets to denote an intended use of resources

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. designations).

Note: In non-governmental funds, management may decide to “assign” funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry.

Policy

- A. It is the policy of the Village of Hawthorn Woods to maintain committed fund balance in the General Fund to fund operations for a period of at least four months (“Reserve Fund”). The Reserve Fund in the General Fund is adjusted annually with the adoption of the annual budget and is calculated as approximately four months (35%) of General Fund expenditures (not including transfers to fund capital projects).
- B. It is also the policy of the Village of Hawthorn Woods to assign a portion of Fund Balance for Capital Improvement and Replacement Projects. These funds will be assigned in the General Fund (“Capital Replacement Fund”).

- C. The annual budget (appropriation) will include a contribution to (or drawdown from) the Reserve Fund and the Capital Replacement Fund to assure compliance with this policy. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.
- D. Unassigned fund balance shall be transferred to the Reserve Fund or the Capital Improvement Fund at year end.
- E. This policy may be amended from time to time according to the wishes of the Village of Hawthorn Woods Board of Trustees.
- F. The Village will spend the most restricted dollars before less restricted, in the following order:
 - 1) Nonspendable (if funds becomespendable),
 - 2) Restricted,
 - 3) Committed,
 - 4) Assigned,
 - 5) Unassigned.
- G. The Chief Financial Officer will determine if a portion of fund balance should be assigned.

INVESTMENT POLICY

Policy

In accordance with the laws of the State of Illinois, and under authority granted by the people of the Village of Hawthorn Woods, the Village's Chief Financial Officer is responsible for the investment and safe keeping of unexpended cash funds of the Village of Hawthorn Woods. The investment of the funds of the Village of Hawthorn Woods is directed to the goals of safety of principal, liquidity, and yield in that order. The authority governing investments for municipal governments is set down in the Illinois Public Funds Investment Act. (30 ILCS 235)

Scope

The investment policy applies to all financial assets of the Village of Hawthorn Woods as accounted for in the Village's Comprehensive Annual Financial Report (CAFR). This policy is applicable, but not limited to all funds listed below:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Services Funds
- Enterprise Funds
- Special Service Area Funds
- Any new funds created by the Village unless specifically exempted

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with judgment and care (under circumstances then prevailing) which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering safety of their capital as well as the probable income derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Objectives

The primary objectives of the Village of Hawthorn Woods investment activities are, in order of priority:

- a. Safety of Principal: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, while mitigating credit risk and interest rate risk.
 1. Credit Risk-defined as the risk of loss due to failure of the issuer of a security or backer. Credit risk shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of anyone issuer does not unduly harm the Village's capital and cash flow.
 2. Interest Rate Risk-defined as the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk shall be mitigated by structuring the portfolio based on historic and current cash flow analysis reducing the need to sell securities prior to maturity.
- b. Liquidity: The Village's investment portfolio shall remain sufficiently liquid to enable the Village to meet all operating requirements that may be reasonably anticipated. This can be accomplished by structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio will also contain securities with active secondary or resale markets.
- c. Yield: The Village of Hawthorn Woods investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Village's investment risk constraints and the cash flow characteristics of the portfolio.
- d. Diversification: The Village's investment portfolio shall be diversified by:
 - Limiting the investment holdings of a specific issuer or business sector to avoid over concentration in anyone institution or area (excluding U.S. Treasury securities and authorized pools)
 - Limiting investment in securities that have higher credit risk

- Investing in securities with varying maturities (laddering)
- Investing a portion of the portfolio in readily available funds such as local government pools (Le. Illinois Funds) and money market funds to ensure that appropriate liquidity is maintain to meet obligations

Delegation of Authority

Authority to manage and operate the investment program is hereby delegated to the Chief Financial Officer, who shall establish and carry out written procedures and internal controls for the operation of the investment program consistent with this investment policy.

Procedures should include references to: safekeeping, delivery vs. payment (DVP), investment accounting, repurchase agreements, wire transfer agreements, collateral/ depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transaction. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer.

In the event of temporary and permanent inability of the Chief Financial Officer to perform the duties outlined herein, then the investment activities shall be discharged by the Chief Operating Officer.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Chief Operating Officer and Chief Financial Officer any material financial interest in financial institutions that conduct business within this jurisdiction. In addition, officers and employees involved in the investment process shall timely file the Lake County Statement of Economic Interest on an annual basis. They shall further disclose any large personal financial/ investment positions that could be related to the performance of the Village of Hawthorn Woods portfolio. Employees and officers shall subordinate their personal investment transactions to those of the Village of Hawthorn Woods, particularly with regard to the time of purchases and sales.

Authorized Financial Dealers and Institutions

A list shall be maintained of financial institutions authorized to provide investment services to the Village, as well as a list of any approved security broker/ dealers. The Chief Financial Officer shall investigate dealers who wish to do business with the Village to determine if they have pending legal action against the firm or the individual broker, and make markets in the securities appropriate to the Village's needs.

The Chief Financial Officer shall send a copy of the current investment policy to all broker/ dealers approved to do business with the Village. A signed copy of this policy's Acknowledgment of Receipt and Agreement to Comply Certification page should be returned to the Village and shall be considered evidence that the dealer understands the Village's investment policies and intends to sell the Village only appropriate investments authorized by this investment policy.

Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by the Village of Hawthorn Woods shall be conducted on a delivery versus payment (DVP) basis. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

Internal Controls

The Chief Financial Officer shall comply with the State Statute 65 ILCS 5/11-117-13 related to an annual examination of the financial statements by an independent, external auditor. In addition, the Chief Financial Officer is responsible for establishing, maintaining, and operating an effective system of internal control over the investment process.

Authorized and Suitable Investments

The Village of Hawthorn Woods is empowered by statute to invest in the following types of securities as written and amended by the statutes of the State of Illinois:

- a. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations
- b. Repurchase Agreements of Government Securities
- c. Interest-bearing savings accounts, certificates of deposit, or any other investments constituting direct obligation of any bank as defined by the Illinois Banking Act; Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation (FDIC)
- d. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if
 1. Such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 270 days from the date of purchase

2. Such purchases do not exceed 10% of the corporation's outstanding obligations

3. No more than 25% of the public agency's funds may be invested in short term obligations of corporations

e. Investment-grade obligations of state, provincial and local governments and public authorities

f. Statewide Investment Pools

g. Any other legal investments allowed by State of Illinois statute

Collateralization

It is the policy of the Village to require that funds on deposit (checking accounts, non-negotiable certificates of deposits, money market accounts, etc.) be covered by FDIC insurance. Deposits in excess of the insurance limits must be collateralized. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest.

Collateral will always be held by an independent third party in the Village's name with whom the entity has a current custodial agreement. A clearly marked evidence of ownership must be supplied to the Village no less than quarterly and shall be retained.

Diversification

The investments shall be diversified by:

- Limiting the investment holdings of a specific issuer or business sector to avoid over concentration in anyone institution or area (excluding U.S. Treasury securities and authorized pools)
- Limiting investment in securities that have higher credit risk
- Investing in securities with varying maturities (laddering)
- Investing a portion of the portfolio in readily available funds such as local government pools (i.e. Illinois Funds) and money market funds to ensure that appropriate liquidity is maintain to meet obligations

Maximum Maturities

Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earning potential. To the extent possible, the Village shall attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than seven (7) years from the purchase date. Reserve funds may be invested in securities exceeding the seven (7) year limitation if the maturity of such investments is made to coincide as nearly as practical with expected use of funds.

Performance Standards

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the Village of Hawthorn Woods investment risk constraints and cash flow needs.

The Village of Hawthorn Woods investment strategy is passive. Given this strategy, the basis used by the Chief Financial Officer to determine whether market yields are being achieved shall be the current six (6) month U.S. Treasury Bill.

Reporting

The Chief Financial Officer shall review and render quarterly reports to the Chief Operating Officer and the Board of Trustees which shall include the face amount of the cash investment, the classification of investment, the name of the institution or entity, the rate of interest, the maturity date, the current market value and accrued interest to date for all securities.

Investment Policy Adoption & Review

The Village of Hawthorn Woods investment policy shall be adopted by resolution of the Village of Hawthorn Woods Board of Trustees.

This policy shall be reviewed at least every two (2) years by the Chief Financial Officer to ensure that it is consistent with the objectives of safety, liquidity, and yield, and relevance to current law and financial and economic trends. Any amendments to this policy must be approved by the Village Board of Trustees. Acknowledgement of Receipt of the Village of Hawthorn Woods Investment Policy and Agreement to Comply Certification

I have read, fully understand and agree to comply with the Village of Hawthorn Woods Investment Policy.

Any advice or recommendation given by _____, or its representatives, to the Village of Hawthorn Woods will comply with the requirements of the Village's Investment Policy. Any existing investment not conforming to the policy will be disclosed promptly.

By: _____

Title: _____

Date: _____

Adopted: September 21, 2015

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GLOSSARY

GLOSSARY

A

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

ACTIVITY: A specified and distinguishable line of work performed by a Department.

ADMINISTRATION DEPARTMENT: The Administration Department serves as the leader for the local government's 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 corporate authorities.

ADOPTED BUDGET: The budget document that has been approved by the Village of Hawthorn Woods' Board of Trustees.

ALLOCATE: Distribute according to a plan or set apart for a special purpose.

AMUSEMENT TAX: The Village levies an amusement tax on admission fees to amusements within the Village.

AQUATIC CENTER DEBT FUND: The Aquatic Center Debt Fund records all activities related to re-payment of the Aquatic Center Revenue bonds.

AQUATIC CENTER: 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.

AQUATIC CENTER DEPRECIATION FUND: 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.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Township Tax Assessor's Office.)

AUDIT: An examination of an organization's financial statements and the utilization of resources.

B

BALANCED BUDGET: A balanced budget occurs when the total sum of money a government collects in a year is greater than or equal to the amount it spends on goods, services, and debt interest.

BOARD OF POLICE COMMISSIONERS: 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.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard and Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors. The Village possesses a Moody's rating of Aa3.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and the Board to revise a budget appropriation. The Village of Hawthorn Woods has a written budget adjustment policy that allows adjustments in accordance with the Village Code.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village Departments follow in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

BUILDING DEPARTMENT: The primary responsibility of the Department is to promote the health, safety and general welfare of the community as it relates to building codes and construction standards. The Department's function ensures safe construction practices through the enforcement of the Village's building, electrical, plumbing and mechanical codes.

BUILDING AND ZONING DEPARTMENT-COMMUNITY DEVELOPMENT FUND: The Building and Zoning Department of the Community Development Fund records all of the one-time developer related revenues and the reimbursable developer related expenses. This department was created to insulate the General Fund from reliance upon these one-time revenues adversely impacted by the downturn in the economy.

C

CABLE FRANCHISE: An agreement between the Village and a cable provider which allows the cable provider use of public easement for a fixed fee (5% of gross receipts). The Village currently has a cable franchise agreement with Comcast.

CAPITAL IMPROVEMENT PLAN (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PLAN BUDGET: A Capital Improvement Plan (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL OUTLAY: Refers to the purchase of land, buildings, and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

CASH RESERVES: Funds to be available for expenses caused by unforeseen emergencies or revenue declines; year-end balances in the General Operating Fund computed on a cash basis.

CN AGREEMENT FUND: In 2009, the Village Board approved a memorandum of agreement with Canadian National to help offset the issues presented by the increased train traffic, and therefore noise, associated with CN's purchase of the EJ&E railroad. As part of that agreement, the Village was to create a noise mitigation program for residents impacted by the purchase.

COLLECTIVE BARGAINING AGREEMENT: A legal contract between the Village and a verified representative of a recognized bargaining unit for specific terms and condition of employment (hours, working conditions, salary, benefits, and matters affecting health and safety of employees).

COMMODITIES: All expenditures for materials, parts, supplies, and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMMUNITY EVENTS DEPARTMENT: The Community Events Department is a newly created department that oversees the special events sponsored by the Village such as the Annual Golf Outing, Earth Day/Arbor Day Planting, Outdoor Movies, Community Blood Drive, Concerts in the Park, Fireworks, Annual July 4th Parade, Family Fall Fun Festival, Craft Fair and Holiday Tree Lighting.

COMPARABLE COMMUNITIES: Other Cities, Villages, and/or Towns which are composed of similar characteristics such as population, economy, or location.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract.

CORPORATE BOUNDARIES: The setting a part of a certain geographical area and investing the people residing within the limits of this district with a greater or lesser degree of control over their local, political, governmental, and economic conditions.

CRACKFILLING PROGRAM: Involves the cleaning and sealing of any cracks in the street with asphalt cement reinforced with polypropylene fibers.

D

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DEVELOPMENT RELATED FEES: Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting, and subdivision fees.

E

ECONOMIC DEVELOPMENT DEPARTMENT: The Economic Development Department 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 resource open space recreational areas as preserved amenities.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended at a future date.

ENGINEERING DEPARTMENT: 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.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EQUALIZED ASSESSED VALUATION (EAV): The assessed value of all taxable real estate in a set boundary after the application of multipliers. Property in Illinois is assessed at one-third of its fair market value. The township assessor determines the value, and the State of Illinois uses a multiplier to equalize all property across the state at one-third market value (Equalized Assessed Valuation or EAV for short).

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

F

FEMA: Federal Emergency Management Agency.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15.3%, half of which is paid by the employer and half by the employee.

FIDUCIARY FUND: Term used when a governmental unit acts in a fiduciary capacity such as a trustee or agent. This government unit is responsible for handling the assets placed under its control.

FINANCE DEPARTMENT: 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.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Hawthorn Woods uses January 1 to December 31 as its fiscal year.

FIXED ASSETS: Assets of a long term character which are intended to continue to be held or used. Such as land, buildings, machinery, and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys, and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, and cable television.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

FULL TIME EQUIVALENTS (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time administrative assistant working 20 hours per week would be the equivalent of a .5 full time position.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise assets, liabilities, fund balance, revenues, and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance”.

FUND TYPE: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

G

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue.

This fund usually includes most of the basic operating services such as fire and police protection, public works, community development, and general administration.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets and municipal facilities. These bonds are backed by the full faith and credit of the issuing government.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): Organization of public financial officials that seek to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GOVERNMENTAL FUND TYPE: One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund, and debt service fund.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

H

HUMAN RESOURCES DEPARTMENT: 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.

I

IDOT: Illinois Department of Transportation.

IDPH: Illinois Department of Public Health.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member cities within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the goods or services provided by one Department to another Department on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

LEGAL DEPARTMENT: 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.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LINE ITEM BUDGET: Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to previous periods. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

LOCAL USE TAX: Any revenue distributed by the State of Illinois to the Village from the state's use tax, a tax levied on items to be used by the purchaser in Illinois but purchased outside of the state.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MAYOR: The Village Mayor is the chief executive officer of the Village and is elected for a four-year term. The Mayor presides at all Village Board meetings and ceremonial occasions. Although the Mayor is not required to vote on every issue, he/she may be required to exercise voting rights under certain circumstances.

METROPOLITAN ALLIANCE OF POLICE (MAP): Organized labor unit representing sworn officers of the Hawthorn Woods Police Department.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current financial period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MOODY'S INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. The Village possesses a Moody's rating of Aa3.

MOTOR FUEL TAX (MFT): This represents revenues for the Village’s share of gasoline taxes, allotted by the state for street improvements.

MOTOR FUEL TAX FUND: The purpose of the Motor Fuel Tax Fund is to account for restricted revenues and expenses related to the State Motor Fuel Tax Allotment.

MUNICIPAL: Of or pertaining to the Village or its government.

N

NET PRESENT VALUE (NPV): Concept used to evaluate the advisability of a capital project; net present value is the present value of future returns, discounted at the marginal cost of capital, minus the present value of the cost of the capital.

NEW PROGRAMS: Planned activities or functions previously not provided. Usually, Village Trustees will consider new programs separately from other budget items.

NON-UNION EMPLOYEES: Employed individuals who are not represented by collective bargaining units.

O

ONGOING ACTIVITY MEASURES: These measures provide annual workload data on the activities of the Village, which occur on an ongoing basis, year after year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures and other information for a specific period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Chief Operating Officer for consideration by the Village Board, and the “adopted budget” is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund’s primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

P

PARK 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 funds will be utilized to support programs for all ages and interests and will also be allocated to providing park amenities and community facilities up keep.

PAYBACK PERIOD: The length of time required for the net revenues of an investment to return the cost of the investment.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Hawthorn Woods are based on a population of 7,663 as provided by the 2010 Census.

POLICE DEPARTMENT: 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.

PROPERTY TAXES: Used to describe any tax on the real property of an individual (most commonly, a real estate tax) and may include current taxes, delinquent taxes, penalties and interest on delinquent taxes. The tax is calculated by assessing the market value of the property, standardizing that value with multipliers and then levying the tax on the final equalized assessed value.

PROPOSED BUDGET: A budget document that has not been approved by the Village of Hawthorn Woods' Board of Trustees and is under consideration.

PROPRIETARY FUNDS: Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

PUBLIC WORKS DEPARTMENT: The purpose of the Department of Public Works is to maintain all public buildings, grounds, parks 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.

R

RESERVE: An account used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REPLACEMENT TAX: Any revenue distributed from the State of Illinois to the Village from the state's replacement tax, a tax levied on corporations, partnerships and public utilities to replace the funding lost when municipalities lost the ability to impose a property tax on businesses.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

RISK MANAGEMENT DEPARTMENT: 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.

RETURN ON INVESTMENT (ROI): Method to assist management decision-making by evaluating the return on various investment alternatives.

S

SALES TAXES: The Village receives sales tax from the state distribution.

STREET MAINTENANCE TREATMENTS: Street maintenance treatments are treatments for street surfaces. The benefits of these treatments include postponement of reconstruction, reduced cost per application, and improved drivability of the roadway.

SUPPLEMENTAL APPROPRIATION: Additional budget authority provided for activities or requirements too urgent to be delayed until the next periodic or regular appropriation.

T

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXABLE VALUATION: Estimation of the potential value of an asset or liability for the purposes of measuring the amount of revenues which may be garnered from it.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

TRANSFERS: The receipt or expenditure of money in the form of cash, check, or credit.

TRANSFERS IN/OUT: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSMITTAL LETTER: The opening section of the budget document which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, as well as the views and recommendations of the Chief Operating Officer.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

TRUSTEE: The Village Board is the legislative body of the Village government and determines all matters of Village policy, approves all Village ordinances and resolutions, and adopts the annual Village budget. The Village of Hawthorn Woods maintains six trustees who are elected in an at-large election with overlapping four-year terms.

U

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

V

VILLAGE CLERK: 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.

COMMONLY USED MUNICIPAL ACRONYMS

ABCI	Association of Building Clerks of Illinois
ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
AFLAC	American Family Life Insurance Company
AICP	American Institute of Certified Planners
APWA	American Public Works Association
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer
CERT	Community Emergency Response Team
CIP	Capital Improvement Plan
CD	Community Development
CDL	Commercial Driver's License
CFO	Chief Financial Officer
CMAP	Chicago Metropolitan Agency for Planning
CMS	Centers for Medicare and Medicaid Services
CN	Canadian National Railway
COBRA	Consolidated Omnibus Budget Reconciliation Act of 1986
ComEd	Commonwealth Edison
COO	Chief Operating Officer
CPA	Certified Public Accountant
CPFO	Certified Public Finance Officer
CPI	Consumer Price Index
CPO	Certified Pool Operator
CPSI	Certified Playground Safety Inspector
CPR	Cardiopulmonary Resuscitation
DCEO	Illinois Department of Commerce and Economic Opportunity
DUI	Driving Under the Influence

EAB	Emerald Ash Borer
EAV	Equalized Assessed Valuation
ELT	Executive Leadership Team
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FOIA	Freedom of Information Act
FTE	Full Time Equivalents
FTO	Field Training Officer
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Boards
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
HOA	Homeowners Association
HMO	Health Maintenance Organization
HVAC	Heating, Ventilation and Air Conditioning
IAMMA	Illinois Association of Municipal Management Assistants
ICC	Illinois Commerce Commission
ICMA	International City/County Management Association
ICSC	International Council of Shopping Centers
IDOT	Illinois Department of Transportation
IDPH	Illinois Department of Public Health
ILCMA	Illinois City/County Management Association
ILEAS	Illinois Law Enforcement Alarm System
IMRF	Illinois Municipal Retirement Fund
IPRF	Illinois Public Risk Fund
IRS	Internal Revenue Service
JULIE	Joint Underground Locating Information for Excavators

LCDOT	Lake County Division of Transportation
LCML	Lake County Municipal League
LEADS	Law Enforcement Agency Data System
LERMS	Law Enforcement Records Manager Software
LESO	Law Enforcement Support Office
LGDF	Local Government Distributive Fund
LZACC	Lake Zurich Area Chamber of Commerce
MAP	Metropolitan Alliance of Police
MCAT	Major Case Assistance Team
MCU	Major Crash Unit
MEG	Metropolitan Enforcement Group
MFT	Motor Fuel Tax
MSI	Municipal Software, Inc.
NPDES	National Pollutant Discharge Elimination System
NIPAS	Northern Illinois Police Alarm System
NPV	Net Present Value
OSHA	Occupational Safety and Health Administration
PB&Z	Planning, Building and Zoning Commission
PE	Professional Engineer
PPO	Preferred Provider Organization
PTELL	Property Tax Extension Limitation Law
PUD	Planned Unit Development
PW	Public Works
RFP	Request for Proposal
RFQ	Request for Qualifications
ROW	Right of Way
SMC	Stormwater Management Commission
SRACLA	Special Recreation Association of Lake County
SSA	Special Service Area
SWALCO	Solid Waste Agency of Lake County
WSI	Water Safety Instructor

